

**REPORT TO: POLICY AND RESOURCES COMMITTEE – 21 FEBRUARY 2022**

**REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22**

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

**REPORT NO: 42-2022**

**1 PURPOSE OF REPORT**

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2022-27.

**2 RECOMMENDATION**

2.1.1 It is recommended that the Committee:

- note the latest position regarding the Council's Capital Plan 2022-27.
- approve that the balance of the additional expenditure outlined in paragraph 5.2.4 is added to the 2022/23 Road Reconstruction/Recycling Budget.

**3 FINANCIAL IMPLICATIONS**

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

**4 BACKGROUND**

4.1 The Capital Plan 2022-27 was approved at Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The Capital Plan reflected the updated position as a result of the Covid pandemic, and the resultant global shortage of raw materials and components, and the effect on capital projects, both financially and in terms of timescales. In addition to monitoring the in year budget (i.e. 2021/22) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2021/22 was approved as part of the Capital Plan 2022-27 which was approved at Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). In addition, the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

The delivery of the Capital Programme this year is going to be very challenging. The global supply chain for sourcing materials and components has been affected by the Covid pandemic and Brexit, due to a shortage of raw materials and market demand as economies look to rebuild. Officers within services are currently reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of further slippage in the capital programme, as the Council reacts to the extreme market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2021/22 is being monitored within the framework of the updated Prudential Code 2021.

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

## 5 GENERAL SERVICES CURRENT POSITION

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

Appendix 1 summarises the total gross expenditure for 2021/22 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 December 2021 is 54% of the Revised Budget 2021/22 compared to 46% for the same period last year.

### 5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of December 2021, shows a revised projected outturn for 2021/22 of £53.166m, a decrease of £486,000 since the capital plan report was submitted to Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.4 below:

- 5.2.1 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £104,000 in 2021/22 on Tennis Courts at Esplanade. It is anticipated that the tender report for the works will go to committee in March with a start on site thereafter. The programme has been slightly delayed due to the need to obtain planning permission as the site sits within a Conservation Area. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.2 Replacement Major Departmental System (Service Provision) – Reduction in projected expenditure of £112,000 in 2021/22 on the Replacement Contact and Case Management System – Social Services. The Mosaic project board are confirming web portal requirements for customer and provider self-service of Social Care requirements. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.3 Data Centre (Service Provision) – Reduction in projected expenditure in 2021/22 of £103,000. The budget has been rephased to reflect the latest projected cashflow for the project. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.4 Additional expenditure of £1m Capital expenditure on City Infrastructure was agreed at Policy and Resources Committee on 26<sup>th</sup> April 2021 (Report 133-2021, Article XIII refers). Officers have allocated £750,000 of this to Road Reconstructions/Recycling in 2021/22, to improve road safety and asset sustainability. The Committee is asked to approve the remaining allocation of £250,000 as an increase to the 2022/23 Road Reconstruction/Recycling Budget. This expenditure will be funded from borrowing with additional funding from Scottish Government, funding the first years' capital financing costs. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.

5.4 The table below shows the latest position regarding the capital resources for funding of the 2021/22 programme: -

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	30,373	(621)	29,752	29,752	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	8,816	135	8,951	8,951	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>53,652</u>	<u>(486)</u>	<u>53,166</u>	<u>53,166</u>	<u>-</u>

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

	<b>£000</b>
2017/18	105,036
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22 (Projected)	53,166

## 5.5 Projected Total Cost Variations

5.5.1 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Additional expenditure of £1.764m funded by additional grant from Sustrans. The additional expenditure relates to the increased cost of materials, plant and labour resulting from Brexit and the global Covid pandemic. The budget for 2022/23 onwards will be updated to reflect the increased cost and funding. As this expenditure is grant funded, there will be no impact on the Council's borrowing requirement. There are no total cost variations to report since the previous capital monitoring report went to committee

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

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

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

## 6 **HOUSING HRA - CURRENT POSITION**

### 6.1 2021/22 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2021/22 and how this projected expenditure is funded. Actual expenditure to 31 December 2021 is 51% of the revised budget 2021/22 compared to 59% for the same period last year.

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

The latest capital monitoring statement shows a Projected Outturn of £14.049m, a decrease of £1.098m since the capital plan report was submitted to Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.3 below.

- 6.1.1 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure in 2021/22 has decreased within the last month by £208,000. Covid delays meant several programmes have been delayed. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) are affecting programmes which slipped into 2021/22. Affected projects will require the designs and costs to be reviewed to reflect the change in standard before installations can progress and may be subject to further committee approval.
- 6.1.2 Health, Safe & Secure – MSD Fire Safety Improvements – The projected expenditure in 2021/22 has decreased within the last month by £530,000 due to slippage within the programme. The project has been updated to reflect the latest programme of works from the contractor and will complete in 2022/23.
- 6.1.3 The Integrated Management System projected expenditure in 2021/22 has decreased within the last month by £137,000. The Civica Cx Housing System Implementation is highly complex and relies on a number of third party providers as we move towards a fully integrated housing management system. As a result a decision was made a few years ago to split the implementation into smaller phases to make it more manageable for all parties concerned. The first phase of the implementation project went live in February 2021, and we are now planning Phase 2 implementation which will see the majority of the remaining modules incrementally implemented throughout financial year 2022/2023.

The phasing of projects will continue to be reviewed in line with Scottish Government guidance and any changes to the Covid protection levels. The impact of which will be included in future monitoring reports.

- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.
- 6.2.1 Sale of Assets projected expenditure has decreased by £1,423m in 2021/22 due to a reduction of land sales estimated to conclude in 2021/22.
- 6.3 The table below shows the latest position regarding the funding of the 2021/22 programme: -

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	12,657	325	12,982	12,982	-
Capital Grants & Contributions	-	-	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	1,590	(1,423)	167	167	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>15,147</u>	<u>(1,098)</u>	<u>14,049</u>	<u>14,049</u>	<u>-</u>

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

	<b>£000</b>
2017/18	22,387
2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22 (Projected)	14,049

#### 6.4 Projected Total Cost Variations

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

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

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

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

### 7 **RISK ASSESSMENT**

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

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

7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project. The potential additional costs arising from implementing measures to create a compliant site and a safe working environment for workers, are being monitored. Project inflation, as a result of Covid is also being reviewed. Officers will continually monitor and review the capital programme for the on-going effects of Covid, in terms of projected cost and timescales.

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

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

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2021/22 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2022-27 is prudent.

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

### 8 **POLICY IMPLICATIONS**

8.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

**9 CONSULTATION**

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

**10 BACKGROUND PAPERS**

10.1 None

**ROBERT EMMOTT  
EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**11 FEBRUARY 2022**

**2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 DECEMBER 2021**

Appendix 1

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend 2021/22 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.2021 as a % of Revised Budget</u>
<b>GENERAL SERVICES</b>							
<b><u>Capital Expenditure</u></b>							
Work and Enterprise	4,465		4,465	3,180	4,465	-	71%
Children & Families	3,615		3,615	2,242	3,615	-	62%
Health, Care & Wellbeing	3,550	(104)	3,446	558	3,446	-	16%
Community Safety & Justice	17,979		17,979	10,742	17,979	-	60%
Service Provision	20,315	(330)	19,985	8,813	19,985	-	44%
Building Strong Communities - Non Housing HRA Element	3,728	(52)	3,676	2,931	3,676	-	80%
<b>Capital Expenditure 2021/22</b>	<b>53,652</b>	<b>(486)</b>	<b>53,166</b>	<b>28,466</b>	<b>53,166</b>	<b>-</b>	<b>54%</b>
<b><u>Capital Resources</u></b>							
Expenditure Funded from Borrowing	30,373	(621)	29,752	18,373	29,752		
General Capital Grant	12,963		12,963	9,234	12,963		
Capital Grants & Contributions - project specific	8,816	135	8,951	660	8,951		
Capital Receipts - Sale of Assets	1,500		1,500	199	1,500		
<b>Capital Resources 2021/22</b>	<b>53,652</b>	<b>(486)</b>	<b>53,166</b>	<b>28,466</b>	<b>53,166</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

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## WORK &amp; ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	3,011		3,011	2,461	3,011	26,746	42,488	42,488	Mar-24	Mar-24
(Less External Funding)	(90)		(90)	962	(90)		(1,052)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	600		600	573	600	582	1,000	1,000	Mar-22	Mar-22
Dundee Railway Station	36		36	(417)	36	40,137	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	38		38	1	38	5	42	42	Mar-23	Mar-23
Lochee Community Regeneration	25		25		25		25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme							341	341	Tender not yet approved	
(Less External Funding)							(341)	(341)	Tender not yet approved	
Tay Cities							4,050	4,050	Tender not yet approved	
District Shopping	124		124	100	124	130	306	306	Mar-22	Mar-22
Town Centre Fund	531		531	462	531	930	999	999	Aug-20	Nov-21
(Less External Funding)	(531)		(531)	(462)	(531)	(930)	(999)	(999)	Aug-20	Nov-21
Place Based Investment	100		100		100		827	827	Tender not yet approved	
(Less External Funding)	(100)		(100)		(100)		(827)	(827)	Tender not yet approved	
<b>Net Expenditure</b>	<b>3,744</b>		<b>3,744</b>	<b>3,680</b>	<b>3,744</b>	<b>59,284</b>	<b>78,851</b>	<b>79,133</b>		
<b>Netted Off Receipts</b>	<b>(721)</b>		<b>(721)</b>	<b>500</b>	<b>(721)</b>	<b>(9,246)</b>	<b>(9,227)</b>	<b>(11,535)</b>		
<b>Gross Expenditure</b>	<b>4,465</b>		<b>4,465</b>	<b>3,180</b>	<b>4,465</b>	<b>68,530</b>	<b>88,078</b>	<b>90,668</b>		

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

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

## Appendix 2

## CHILDREN &amp; FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	44		44	4	44	32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
Harris Academy Extension	200		200		200		4,200	4,200	Tender not yet approved	
(Less External Funding)	(200)		(200)		(200)		(4,200)	(4,200)	Tender not yet approved	
School Estate Investment - East End Community Campus	350		350	163	350	191	67,000	67,000	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	300		300	42	300	45	2,580	2,580	Tender not yet approved	
Young Persons Homes Refurbishments	494		494	221	494	227	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	2,048		2,048	1,746	2,048	12,645	12,997	12,997	Mar-22	Aug-22
C02 Monitoring Equipment in Schools	179		179	66	179		179	179	Tender not yet approved	
(Less External Funding)	(179)		(179)	(66)	(179)		(179)	(179)	Tender not yet approved	
<b>Net Expenditure</b>	<b>3,236</b>		<b>3,236</b>	<b>2,176</b>	<b>3,236</b>	<b>25,056</b>	<b>95,065</b>	<b>95,065</b>		
<b>Receipts</b>	<b>(379)</b>		<b>(379)</b>	<b>(66)</b>	<b>(379)</b>	<b>(20,363)</b>	<b>(24,742)</b>	<b>(24,742)</b>		
<b>Gross Expenditure</b>	<b>3,615</b>		<b>3,615</b>	<b>2,242</b>	<b>3,615</b>	<b>45,419</b>	<b>119,807</b>	<b>119,807</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2022-27  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## HEALTH, CARE &amp; WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,265		2,265	520	2,265	1,367	3,261	3,261	Mar-22	Mar-22
(Less External Funding)	(730)		(730)	(15)	(730)	(25)	(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	205		101	95	101	106	207	207	Mar-22	Mar-22
LACD Projects	385		385	99	385	204	14,938	14,938	Mar-27	Mar-27
Regional Performance Centre for Sport	225		225	(180)	225	31,935	32,125	32,340	Aug-19	Oct-19
(Less External Funding)	(120)		(120)		(120)	(9,307)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	225		225		225	252	1,530	1,530	Mar-24	Mar-24
Sustainable Transport	245		245	24	245	24	245	245	Mar-22	Mar-22
Less External Funding	(58)		(58)		(58)		(58)	(58)	Mar-22	Mar-22
Low Carbon Transport Initiative - Hydrogen						53	53	53	Tender not yet approved	
(Less External Funding)	(53)		(53)		(53)		(53)	(53)	Tender not yet approved	
<b>Net Expenditure</b>	<b>2,589</b>		<b>2,485</b>	<b>543</b>	<b>2,485</b>	<b>24,609</b>	<b>42,577</b>	<b>41,365</b>		
<b>Receipts</b>	<b>(961)</b>		<b>(961)</b>	<b>(15)</b>	<b>(961)</b>	<b>(9,332)</b>	<b>(9,782)</b>	<b>(11,209)</b>		
<b>Gross Expenditure</b>	<b>3,550</b>		<b>3,446</b>	<b>558</b>	<b>3,446</b>	<b>33,941</b>	<b>52,359</b>	<b>52,574</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2022-27  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## COMMUNITY SAFETY &amp; JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	151		151	51	151	1,415	1,515	1,515	Dec-19	Dec-21
(Less External Funding)	(59)		(59)	180	(59)	(231)	(470)	(470)	Dec-19	Dec-21
Coastal Protection Works	6,220		6,220	4,550	6,220	14,543	21,691	21,691	Mar-24	Mar-24
(Less External Funding)	(300)		(300)		(300)	(262)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	910		910	473	910	663	9,067	10,831	Mar-24	Mar-24
(Less External Funding)	(910)		(910)	(117)	(1,600)	(307)	(9,067)	(10,831)	Mar-24	Mar-24
Flood Risk Management	67		67		67		67	67	Mar-26	Mar-26
Street Lighting Renewal	1,676		1,676	831	1,676	831	1,676	1,676	Mar-22	Mar-22
LED Street Lighting Installations	72		72		72	3,766	4,800	3,838	Mar-22	Mar-22
Road Reconstructions/Recycling	3,250		3,250	2,310	3,250	2,310	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,117		1,117	730	1,117	1,372	1,759	1,759	Mar-22	Mar-22
(Less External Funding)						(115)	(115)	(115)	Mar-22	Mar-22
Council Roads and Footpaths - Other	650		650	224	650	224	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	719		719	450	719	939	1,208	1,208	Mar-21	Dec-21
(Less External Funding)	(368)		(368)	113	(368)	(358)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,301		2,301	1,089	2,301	1,089	2,301	2,301	Mar-22	Mar-22
(Less External Funding)	(733)		(733)		(733)		(733)	(733)	Mar-22	Mar-22
Low Emission Zone	846		846	34	846	433	1,245	1,245	Mar-22	Mar-22
(Less External Funding)	(846)		(846)		(846)	(399)	(1,245)	(1,245)	Mar-22	Mar-22
<b>Net Expenditure</b>	<b>14,763</b>		<b>14,763</b>	<b>10,918</b>	<b>14,073</b>	<b>25,913</b>	<b>36,198</b>	<b>35,236</b>		
<b>Receipts</b>	<b>(3,216)</b>		<b>(3,216)</b>	<b>176</b>	<b>(3,906)</b>	<b>(1,672)</b>	<b>(13,031)</b>	<b>(14,795)</b>		
<b>Gross Expenditure</b>	<b>17,979</b>		<b>17,979</b>	<b>10,742</b>	<b>17,979</b>	<b>27,585</b>	<b>49,229</b>	<b>50,031</b>		

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

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

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	316		316	76	316	350	592	592	Mar-22	Mar-22
Bell Street MSCP							850	850	Mar-23	Mar-23
Cemeteries	119		119	10	119	17	126	126	Mar-23	Mar-23
Contaminated Land	78		78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	228	88	316	154	316	154	316	316	Mar-22	Mar-22
(Less External Funding)		(88)	(88)		(88)					
Recycling Initiatives	110		110	76	110	100	134	134	Mar-22	Mar-22
Riverside Recycling Site	10		10		10		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	20		20	4	20	147	163	163	Mar-22	Mar-22
Construction Of Salt Barn	610		610	610	610	670	670	670	Aug-21	Aug-21
Purchase Computer Equipment	1,859		1,859	1,135	1,859	1,782	2,506	2,506	Mar-22	Mar-22
(Less External Funding)	(2)		(2)	(1)	(2)	(648)	(650)	(650)	Mar-22	Mar-22
Replacement of Major Departmental Systems	257	(112)	145	(12)	145	2,512	2,669	2,669	Mar-22	Mar-22
Purchase Desktop Collaboration Platform	700		700	605	700	1,219	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	223		223	43	223	294	474	474	Mar-22	Mar-22
Data Centre	206	(103)	103	77	103	257	283	283	Mar-22	Mar-22
Asset Management Replacement System							150	150	Tender not yet Approved	
<b>Property Development &amp; Improvement Programme</b>										
Industrial Estates Improvements	130		130	9	130	55	176	176	Mar-22	Mar-22
Shopping Parade Improvements	33		33		33	8	41	41	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,096		1,096	404	1,096	1,225	1,917	1,917	Mar-22	Mar-22
(Less External Funding)				(2)		(2)				
Heating & Ventilation Systems	346		346	171	346	253	512	512	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	555		555	224	555	784	1,115	1,115	Mar-22	Mar-22
Window Replacement	671		671	407	671	640	904	904	Mar-22	Mar-22
Electrical Upgrades	96		96	1	96	112	207	207	Mar-22	Mar-22
Toilet Upgrades	521		521	165	521	213	569	569	Mar-22	Mar-22
Disabled Access	77		77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	363		363	202	363	528	689	689	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades	1		1	1	1	61	61	61	Mar-22	Mar-22
Lifecycle Improvements	981		981	554	981	1,086	1,541	1,541	Mar-22	Mar-22
Upgrade of City Square East & West Wing	858		858	553	858	4,643	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	80		80	3	80	3	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	300		300	32	300	57	4,400	4,400	Tender not yet approved	
Sustainable Projects	675		675	57	675	159	777	777	Tender not yet approved	
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-22	Mar-22
Contingency/COVID Capital Expenditure	728	(250)	478		478		1,078	1,078	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,127	16	3,143	1,432	3,143	1,462	3,195	3,195	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)	(34)	(16)	(50)	(41)	(50)	(41)	(50)	(50)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	697		697	570	697	1,774	1,750	1,750	Mar-22	Mar-22
Less External Funding	(518)		(518)	(188)	(518)	(1,095)	(1,425)	(1,425)	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme	58	31	89		89	1	90	90	Mar-22	Mar-22
(Less External Funding)	(58)	(31)	(89)	1	(89)		(90)	(90)	Mar-22	Mar-22
Switched on Towns and Cities	477		477	523	477	1,375	1,329	1,329	Mar-22	Mar-22
(Less External Funding)	(477)		(477)	(349)	(477)	(1,201)	(1,329)	(1,329)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	132		132	24	132	179	543	287	Mar-21	Mar-22
(Less External Funding)	(132)		(132)	(22)	(132)	(177)	(543)	(287)	Mar-21	Mar-22
Switched on Fleets - Part 1 2020/21 - Infrastructure	19		19	10	19	51	60	60	Jan-21	Dec-21
(Less External Funding)	(19)		(19)	41	(19)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	783		783	647	783	660	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(783)		(783)	(614)	(783)	(627)	(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2	2,363		2,363	17	2,363	17	2,904	2,904	Mar-22	Dec-22
(Less External Funding)	(1,427)		(1,427)		(1,427)		(1,427)	(1,427)	Mar-22	Mar-22
<b>Net Expenditure</b>	<b>16,865</b>	<b>(465)</b>	<b>16,400</b>	<b>7,638</b>	<b>16,400</b>	<b>19,111</b>	<b>36,641</b>	<b>36,641</b>		
<b>Netted Off Receipts</b>	<b>(3,450)</b>	<b>(135)</b>	<b>(3,585)</b>	<b>(1,175)</b>	<b>(3,585)</b>	<b>(3,791)</b>	<b>(6,606)</b>	<b>(6,350)</b>		
<b>Gross Expenditure</b>	<b>20,315</b>	<b>(330)</b>	<b>19,985</b>	<b>8,813</b>	<b>19,985</b>	<b>22,902</b>	<b>43,247</b>	<b>42,991</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2022-27  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>NON HOUSING HRA ELEMENT</b>										
Community Regeneration Fund	764	(52)	712	132	712	117	728	728	Mar-22	Mar-22
Menzieshill - Community Provision	32		32		32	12,880	13,250	12,912	Apr-19	Aug-19
(Less Regeneration Funding)						(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Gypsy Traveller Site, Balmuir Wood	92		92	81	92	130	141	141	Jun-21	Aug-21
(Less External Funding)	(89)		(89)	(80)	(89)	(82)	(91)	(91)	Jun-21	Aug-21
Mill O Mains	2,840		2,840	2,718	2,840	3,093	3,265	3,265	Feb-22	Feb-22
<b>Net Expenditure</b>	<b>3,639</b>	<b>(52)</b>	<b>3,587</b>	<b>2,851</b>	<b>3,587</b>	<b>14,818</b>	<b>15,973</b>	<b>15,635</b>		
<b>Receipts</b>	<b>(89)</b>		<b>(89)</b>	<b>(80)</b>	<b>(89)</b>	<b>(82)</b>	<b>(91)</b>	<b>(91)</b>		
<b>Gross Expenditure</b>	<b>3,728</b>	<b>(52)</b>	<b>3,676</b>	<b>2,931</b>	<b>3,676</b>	<b>14,900</b>	<b>16,064</b>	<b>15,726</b>		

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



## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,262	(89)	2,173	1,099	2,173	2,707	3,781	3,781	Mar-22	Mar-22
Roughcast/Walls	500	46	546	247	546	540	970	970	Mar-22	Mar-22
Windows	1,378	29	1,407	634	1,407	2,024	2,797	2,797	Mar-22	Mar-22
<b>Energy Efficient</b>										
External Insulation and Cavity Fill	2,520	(183)	2,337	1,284	2,337	1,459	2,512	2,512	Mar-22	Mar-22
Heating Replacement	1,676	(1)	1,675	926	1,675	1,702	2,451	2,451	Mar-22	Mar-22
Boiler Replacement	50		50	19	50	19	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10	(10)							Tender not yet Approved	
<b>Healthy, Safe and Secure</b>										
Door Entry System/Secure Doors	60		60	52	60	56	150	150	Mar-22	Mar-22
Door Entry Replacement	50	(50)							Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	1,017	(17)	1,000	752	1,000	7,211	8,357	8,357	Jan-21	Jan-22
MSD Fire Safety Measures	1,880	(530)	1,350	368	1,350	445	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90	(1)	90					
Multi Storey Development Improvements	477	3	480	356	480	1,405	1,533	1,533	Mar-22	Mar-22
Electrical Upgrading	1		1	1	1	1			Tender not yet Approved	

## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/12/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/12/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>Miscellaneous</b>										
Fees	83		83	6	83	6	83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	628	850	628	850	850	Mar-22	Mar-22
Integrated Management System	137	(137)				366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	463		463	183	463	183	451	463	Mar-22	Mar-22
<b>Modern Facilities &amp; Services</b>										
Increased Supply of Council Housing	1,069	(79)	990	468	990	20,090	18,367	19,246	Mar-21	TBC
(Less External Funding)						(9,810)	(9,401)	(10,170)	Mar-22	Mar-22
Demolitions	202		202	102	202	289	383	389	Mar-22	Mar-22
<b>Community Care</b>										
Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	5	292	5	292	292	May-22	May-22
<b>Net Expenditure</b>	<b>15,147</b>	<b>(1,098)</b>	<b>14,049</b>	<b>7,129</b>	<b>14,049</b>	<b>29,326</b>	<b>38,620</b>	<b>38,814</b>		
<b>Receipts</b>						<b>(9,810)</b>	<b>(9,401)</b>	<b>(10,170)</b>		
<b>Gross Expenditure</b>	<b>15,147</b>	<b>(1,098)</b>	<b>14,049</b>	<b>7,129</b>	<b>14,049</b>	<b>39,136</b>	<b>48,021</b>	<b>48,984</b>		

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

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend to 31 Dec 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.2021 as a % of Revised Budget</u>
<b>BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT</b>							
<b>Capital Expenditure 2021/22</b>							
Free from Serious Disrepair - Roofs	2,262	(89)	2,173	1,099	2,173	-	51%
Roughcast/Walls	500	46	546	247	546	-	45%
Free from Serious Disrepair - Windows	1,378	29	1,407	634	1,407	-	45%
Energy Efficiency - External Insulation and Cavity Fill	2,520	(183)	2,337	1,284	2,337	-	55%
Energy Efficiency - Heating Replacement	1,676	(1)	1,675	926	1,675	-	55%
Energy Efficiency - Boiler replacement	50		50	19	50	-	38%
Renewable Initiatives/Gas Services	10	(10)					
Healthy, Safe & Secure - Door Entry System & Secure Doors	60		60	52	60	-	87%
Healthy, Safe & Secure - Door Entry Replacement	50	(50)					
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	1,017	(17)	1,000	752	1,000	-	75%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880	(530)	1,350	368	1,350	-	27%
Multi Storey Development Improvements	567	3	570	355	570	-	62%
Electrical Upgrading	1		1	1	1	-	100%
Miscellaneous - Fees	83		83	6	83	-	7%
Miscellaneous - Disabled Adaptations	850		850	628	850	-	74%
Integrated Management System	137	(137)					
Water Pumps and Tanks	463		463	183	463	-	40%
Increase Supply of Council Housing	1,069	(79)	990	468	990	-	47%
Demolitions	202		202	102	202	-	50%
Community Care - Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	5	292	-	2%
<b>Capital Expenditure 2021/22</b>	<b>15,147</b>	<b>(1,098)</b>	<b>14,049</b>	<b>7,129</b>	<b>14,049</b>		<b>51%</b>
<b>Capital Resources 2021/22</b>							
<b>Expenditure Funded from Borrowing</b>	<b>12,657</b>	<b>325</b>	<b>12,982</b>	<b>6,987</b>	<b>12,982</b>		
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants						-	
<b>Capital Funded from Current Revenue</b>							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	450		450	(25)	450	-	
<b>Capital Receipts:-</b>							
Sale of Assets - Land	1,555	(1,423)	132	132	132	-	
Sale of Assets to Fleming Trust						-	
Sale of Council House	35		35	35	35	-	
	<b>15,147</b>	<b>(1,098)</b>	<b>14,049</b>	<b>7,129</b>	<b>14,049</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

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