
NORTH AYRSHIRE COUNCIL

11 June 2019

Cabinet

Title:	Capital Programme Performance to 31 March 2019
Purpose:	To advise Cabinet of progress in delivering the Capital Investment Programme for 2018/19.
Recommendation:	That Cabinet agrees to (a) note the revisions to budgets outlined in the report; (b) approve the reallocation of the underspend within Largs Academy to support the ASN school project; and (c) note the General Services and HRA expenditure to 31 March 2019.

1. Executive Summary

- 1.1 The General Services Capital Investment Programme 2018/19 to 2027/28 was approved by Council on 28 February 2018. The Housing Revenue Account (HRA) Capital Investment Programme 2018/19, which sits within the updated HRA Business Plan, was approved by Council on 20 December 2017.
- 1.2 This report identifies the final programme for 2018/19, taking account of adjustments made to the initial budgets, and advises of actual expenditure to 31 March 2019.
- 1.3 The final outturn reported for the General Fund is expenditure of £32.006m against a budget of £33.060m, a reduction of £4.794 from that reported at Period 10. The final outturn position for the HRA is expenditure of £28.987m against a budget of £28.686m, an increase of £0.729m from that reported at Period 10. The movements relate to the latest programme information from services and are reflected in the revisions to the budget.

2. Background

General Fund

2.1 The following table outlines the movements in the 2018/19 General Services budget:

	2018/19 £m
Budget approved as at 31 January 2019	37.028
a) Revised Funding	(0.188)
b) Transfer to Revenue	(1.993)
c) Alterations to phasing of projects:- 2018/19 to 2019/20	(0.706)
d) Revisions to programme	0.444
Revised budget as at 31 March 2019	34.585

2.2 (a) Revised Funding

The capital programme has been updated to reflect a reduction in grant from Sustrans in relation to Irvine High Street, (£0.450m), which has been partly offset by additional grant funding from Scottish Enterprise in relation to Irvine Enterprise Area £0.183m and Lochshore £0.050m and an additional contribution from NHS Ayrshire and Arran in relation to Warrix Avenue £0.029m.

(b) Transfers to Revenue

A number of projects have been identified as Revenue in nature and £1.993m of budget and expenditure has been included in the Revenue Monitoring report for this period, including Improvement Grants (£0.549m), Landfill Site Restoration (£0.574m) and Lochshore expenditure on assets not owned by North Ayrshire Council (£0.573m).

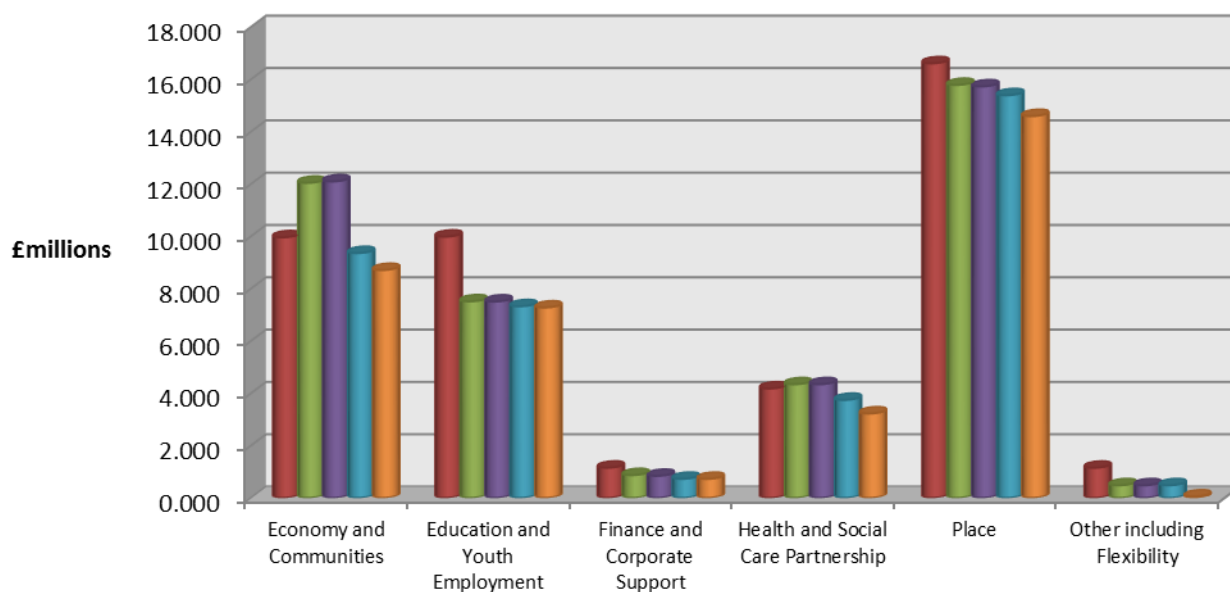
(c) Alterations to the Phasing of Projects

Projects have been reprofiled to future years to reflect the revised programme plans and adjustments to phasing agreed by Council as part of the Capital Programme refresh, including the Non Domestic Energy Efficiency Programme (£0.064m) and Flexibility (£0.481m).

(d) Revisions to the Programme

The capital programme has been updated to reflect adjustments to planned capital funded from current revenue, including £0.345m in relation to Quarry Road Phase 2.

2.3 The following graph illustrates the movement in each programme on a service basis compared to the revised programme:



Revised Programme - £43.045m	9.962	9.986	1.153	4.182	16.612	1.150
Programme @ P6 - £41.036m	12.043	7.512	0.870	4.343	15.787	0.481
Programme @ P8 - £40.997m	12.097	7.505	0.841	4.343	15.730	0.481
Programme @ P10 - £37.028m	9.358	7.325	0.727	3.746	15.391	0.481
Programme @ P12 - £34.585m	8.711	7.277	0.725	3.226	14.595	0.051
Movement	(1.251)	(2.709)	(0.428)	(0.956)	(2.017)	(1.099)

2.4 Capital Expenditure to 31 March 2019

Actual expenditure to 31 March 2019 (Period 12) amounted to £32.006m or 96.8% of the revised annual budget for 2018/19 of £33.060m. Capital Programme performance by service is summarised in the following table:

	Budget 2018/19	Carry Forwards and Adjustments	Revised Budget 2018/19	Expenditure / Income to 31 March 2019	Variance Over / (Under)
<u>Service</u>	£000's	£000's	£000's	£000's	£000's
Expenditure					
Economy and Communities	8,711	(524)	8,187	7,835	(352)
Education and Youth Employment	7,277	(220)	7,057	6,477	(580)
Finance and Corporate Support	725	(44)	681	681	-
Health and Social Care Partnership	3,226	(478)	2,748	2,748	-
Place	14,595	(259)	14,336	14,265	(71)
Other including Flexibility	51	-	51	-	(51)
Total Expenditure	34,585	(1,525)	33,060	32,006	(1,054)
Income					
General Capital Grant	(1,915)	-	(1,915)	(1,915)	-
Specific Capital Grant	(3,564)	-	(3,564)	(3,569)	(5)
Use of Reserve Funds	(290)	-	(290)	(290)	-
Capital Funded from Current Revenue	(162)	-	(162)	(162)	-
Capital Receipts	-	(129)	(129)	(129)	-
Other Grants & Contributions	(5,661)	674	(4,987)	(4,637)	350
Prudential Borrowing	(22,993)	980	(22,013)	(21,304)	709
Total Income	(34,585)	1,525	(33,060)	(32,006)	1,054

2.5 Budget adjustments of (£1.525m) have been identified within the capital programme for 2018/19. The revised budget has been updated to reflect these changes, including:

- Economy and Communities: a range of adjustment across projects, including:
 - Work which will be completed during 2019/20, including:
 - ❖ (£0.193m) - Electric Vehicle Infrastructure;
 - ❖ (£0.190m) - Irvine Enterprise Area;
 - ❖ (£0.086m) - Lochshore; and
 - ❖ (£0.072m) - Castles and Historic Monuments.
 - Budget brought forward from 2019/20, including:
 - ❖ £0.057m - Irvine High Street.

- Education and Youth Employment: a range of adjustments across projects, including:
 - Work which will be completed during 2019/20, including:
 - ❖ (£0.074m) – Moorpark Primary; and
 - ❖ (£0.258m) – Largs Academy residuals.
 - Budget brought forward from 2019/20, including:
 - ❖ £0.090m - Kilwinning Early Years; and
 - ❖ £0.120m - Auchenharvie PE works and Secondary Estate.
- Finance and Corporate Support: a range of smaller projects will be completed during 2019/20;
- Health and Social Care Partnership: a range of adjustments primarily related to:
 - Work which will be completed during 2019/20, including:
 - ❖ (£0.215m) – Improvement Grants;
 - ❖ (£0.152m) – Trindlemoss; and
 - ❖ (£0.057m) – Young Persons Residential and Respite Unit.
- Place: a range of adjustments across projects, including:
 - Work which will be completed during 2019/20, including:
 - ❖ (£0.219m) – Cemetery Extensions, Walls and Infrastructure.

2.6 A variance of (£1.054m) is reported within the capital programme for 2018/19. This includes:

- Within Economy and Communities underspends on the Ardrossan Harbour Interchange (£0.138m) and Bus Route Congestion work (£0.212m) have been matched by a reduction in grant funding from the SPT;
- Within Education and Youth Employment, the underspend on Largs Academy (£0.548m) has been achieved following savings on asbestos work. Approval is being sought to reallocate this budget to support the ASN school project;
- Within Place the underspends have been reported on Cunninghame House Phase 3 (£0.038m) and Cemetery works (£0.032m), the latter will be transferred to the Cemeteries Holding Account.

2.7 Information on the progress of all projects can be found in Appendix 1.

2.8 Movements in funding, elements of which are related to the profile of expenditure reported above, are summarised below;

- A reduction in SPT grant funding in relation to Ardrossan Harbour Interchange and Bus Route Congestion works, £0.350m; and
- Reduced Prudential Borrowing of (£0.709m) which will now be required in future years.

Housing Revenue Account

2.9 There have been no movements in the HRA Capital budget since Period 10.

2.10 Capital Expenditure to 31 March 2019

Actual expenditure to 31 March 2019 (Period 12) amounted to £28.987m or 101.0% of the revised annual budget for 2018/19 of £28.686m. Capital Programme performance is summarised in the following table:

	Revised Budget 2018/19	Carry Forwards and Adjustments	Revised Budget 2018/19	Expenditure / Income to 31 March 2019	Variance Over / (Under)
	£000's	£000's	£000's	£000's	£000's
<u>Service</u>					
Expenditure					
Housing Revenue Account	28,278	408	28,686	28,987	301
Total Expenditure	28,278	408	28,686	28,987	301
<u>Income</u>					
Sale of Assets	(32)	-	(32)	(33)	(1)
CFCR	(13,226)	-	(13,226)	(13,214)	12
Capital Grants	(7,640)	-	(7,640)	(7,640)	-
Contribution from House Build Fund	(1,612)	-	(1,612)	(1,277)	335
Use of Reserves	(491)	-	(491)	(491)	-
Affordable Housing Contribution	(2,788)	-	(2,788)	(2,032)	756
Prudential Borrowing	(2,489)	(408)	(2,897)	(4,300)	(1,403)
Total Income	(28,278)	(408)	(28,686)	(28,987)	(301)

2.11 Budget adjustments of (£0.408m) have been identified within the HRA capital programme for 2018/19. The revised budget has been updated to reflect these changes:

- Budget carried forward to 2019/20, including:
 - £0.081m - Central Heating works; and
 - £0.052m - Electrical Rewiring works.
- Budget brought forward from 2019/20 in relation to:
 - £0.405m - Acceleration of the new build programme;
 - £0.077m - Refurbishment works at Connel Court; and
 - £0.081m - Roofing and Rendering programme.

2.12 A variance of £0.301m is reported within the HRA capital programme for 2018/19. This is primarily related to increased volume of void bathroom works, £0.346m, and the financial impact of delays in the Canal Court SHU project, £0.306m, partly offset by reduced professional management charges (£0.185m).

2.13 Movements on funding, elements of which are related to the profile of expenditure reported above, is summarised below;

- Deferred use of ringfenced reserves for new builds and Affordable Housing; £1.091m; and
- Increased Prudential Borrowing of £1.403m.

3. Proposals

3.1 That Cabinet notes (a) the revisions to budgets outlined in the report; (b) approve the reallocation of the underspend within Largs Academy to support the ASN school project; and (c) note the General Services and HRA expenditure to 31 March 2019.

4. Implications/Socio-economic Duty

Financial:	General Services The final outturn position for the year is a favourable variance of £1.054m. Housing Revenue Account The final outturn position for the year identifies additional costs of £0.301m which will be met from the 2019/20 Capital Programme.
Human Resources:	None
Legal:	None
Equality/Socio-economic Duty:	None
Children and Young People:	None
Environmental & Sustainability:	None
Key Priorities:	This budget monitoring report directly supports the Council Plan 2019 to 2024 by maximising resources and providing value for money to support financially sustainable delivery models.
Community Benefits:	None

5. Consultation

- 5.1 Chief Officers have been consulted as part of the review of financial performance and have approved the variances contained in this report.

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LAURA FRIEL

Executive Director (Finance and Corporate Support)

For further information please contact **David Forbes, Senior Manager (Strategic Business Partner)**, on **01294 324551**.

Background Papers

Capital Programme Performance to 31 January 2019 - Cabinet – 12 March 2019

North Ayrshire Council Capital Statement 2018/19
Year Ended 31st March 2019

Period 12

Project Description	TOTAL PROJECT				CURRENT YEAR 2018/19				
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 2018/19	True Over/ (Under) Spend	Brought / Carry Forward to 2019/20
	£	£	£	£	£	£	£	£	£
EXPENDITURE									
Economy & Communities									
Regeneration	32,752,691	7,979,872	32,614,735	(137,956)	5,413,456	5,246,024.10	(167,431)	(137,956)	(29,475)
Strategic Planning & Infrastructure	2,945,827	6,019,232	2,945,827	0	842,678	603,191.81	(239,486)	0	(239,486)
Information & Culture	157,077	6,563	157,077	0	72,077	0.00	(72,077)	0	(72,077)
Completed Projects	29,527,302	29,090,020	29,313,428	(213,874)	2,382,851	1,985,892.60	(396,958)	(213,874)	(183,084)
SUB TOTAL	65,382,896	43,095,686	65,031,066	(351,830)	8,711,062	7,835,108.51	(875,953)	(351,830)	(524,123)
Education & Youth Employment									
Nursery Education	11,494,370	1,569,314	11,494,370	0	1,538,603	1,606,631.04	68,028	0	68,028
Primary Schools	19,281,433	88,486	19,281,433	0	136,621	62,106.43	(74,515)	0	(74,515)
Secondary Schools	37,639,816	2,359,287	37,639,816	0	2,032,292	2,071,232.10	38,940	0	38,940
Special Education	25,056,000	965,756	25,056,000	0	835,363	796,341.22	(39,022)	0	(39,022)
Completed Projects	63,339,785	62,545,835	62,760,405	(579,380)	2,733,682	1,941,119.76	(792,562)	(579,380)	(213,182)
SUB TOTAL	156,811,404	67,528,679	156,232,024	(579,380)	7,276,561	6,477,430.55	(799,130)	(579,380)	(219,750)
Finance & Corporate Support									
Information Technology	1,040,206	913,222	1,040,206	0	282,979	239,286.45	(43,693)	0	(43,693)
Council IT Strategy	2,473,276	1,607,793	2,473,276	0	441,893	441,738.32	(155)	0	(155)
Completed Projects	340,870	340,870	340,870	0	0	0.00	0	0	0
SUB TOTAL	3,854,351	2,861,885	3,854,351	0	724,872	681,024.77	(43,847)	0	(43,847)
Health & Social Care									
Management & Support	804,597	703,814	804,597	0	63,233	52,349.00	(10,884)	0	(10,884)
Housing Non HRA	219,305	0	219,305	0	219,305	0.00	(219,305)	0	(219,305)
Adults	5,046,273	2,843,279	5,046,273	0	2,759,235	2,568,290.83	(190,944)	0	(190,944)
Young People	5,720,000	127,182	5,720,000	0	184,000	127,181.55	(56,818)	0	(56,818)
SUB TOTAL	11,790,175	3,674,274	11,790,175	0	3,225,773	2,747,821.38	(477,952)	0	(477,952)
Place									
Roads	53,163,627	8,073,136	53,163,627	0	6,110,050	6,116,846.12	6,796	0	6,796
Office Accommodation	3,320,668	3,328,427	3,320,668	0	3,320,668	3,328,426.92	7,759	0	7,759
Other Property	263,268	141,738	263,268	0	131,268	141,737.50	10,470	0	10,470
Streetscene	1,329,559	701,025	1,329,559	0	728,231	508,997.58	(219,233)	0	(219,233)
Transport	1,831,711	1,844,952	1,831,711	0	1,831,711	1,844,952.28	13,241	0	13,241
Waste Services	15,101,315	14,496,017	15,101,315	0	1,266,034	1,223,474.90	(42,559)	0	(42,559)
Renewable Energy	1,120,000	977,257	1,120,000	0	477,656	477,501.57	(154)	0	(154)
Completed Projects	11,963,344	11,790,655	11,891,740	(71,604)	729,785	622,095.40	(107,690)	(71,604)	(36,086)
SUB TOTAL	88,093,492	41,353,205	88,021,888	(71,604)	14,595,403	14,264,032.27	(331,371)	(71,604)	(259,767)
Other									
Other	51,364	0	0	(51,364)	51,364	0.00	(51,364)	(51,364)	
SUB TOTAL	51,364	0	0	(51,364)	51,364	0.00	(51,364)	(51,364)	0
Total Project Expenditure	325,983,683	158,513,729	324,929,505	(1,054,178)	34,585,035	32,005,417	(2,579,617)	(1,054,178)	(1,525,439)
Total Project Income					(34,585,035)	-32,005,417	2,579,617	1,054,178	1,525,439
Total Net Expenditure					(0)	0	0	0	0

Capital Programme Funding 2018/19

Funding Description	Budget at Capital Refresh Feb 2019	Changes after capital refresh Feb 2019	Revised Budget 18/19	Actual Income to 31 March 2019	Variance
				£	£
CAPITAL BORROWING					
Prudential Borrowing	16,382,846	6,609,642	22,992,488	21,303,389	-1,689,099
SUB TOTAL	16,382,846	6,609,642	22,992,488	21,303,389	-1,689,099
SCOTTISH GOVERNMENT FUNDING					
Specific Capital Grants					
Early Learning & Childcare	1,503,331	-40,951	1,462,380	1,551,910.00	
Cycling / Walking /Safer Streets	373,000		373,000	248,107	
Vacant & Derelict Land Funding	3,755,988	-2,026,635	1,729,353	1,769,208	
Capital Grants					
General Capital Grant	2,464,041	-549,370	1,914,671	1,914,671	
SUB TOTAL	8,096,360	-2,616,956	5,479,404	5,483,896	4,492
OTHER INCOME TO PROGRAMME					
Use of Funds :-					
Capital Fund	5,268,535	-4,979,535	289,000	289,000	0
Change & Service Redesign Fund	11,233	-10,000	1,233	1,233	-0
CFCR	1,055,704	-893,597	162,108	162,107	0
Grants & Contributions	6,860,326	-1,199,523	5,660,803	4,637,216	-1,023,587
Capital Receipts	3,071,442	-3,071,442	0	128,577	128,577
Sale of Land and Buildings	2,998,317	(3,071,442)	(73,125)	0.00	
Sale of Vehicles	40,000		40,000	94,402	
Insurance Recoveries (Vehicles)	33,125		33,125	33,125	
Montgomerie Park Masterplan	0		0	1,050	
SUB TOTAL	16,267,240	-10,154,097	6,113,143	5,218,132	-895,010
TOTAL CAPITAL PROGRAMME FUNDING	40,746,446	-6,161,411	34,585,035	32,005,417	-2,579,617

CAPITAL MONITORING 2018/19

ECONOMY & COMMUNITIES

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ECONOMY & COMMUNITIES

CAPITAL MONITORING 2018/19

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/(Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
CONNECTED COMMUNITIES												
Information & Culture												
CASTLES & HISTORIC MONUMENTS	72,077	0	72,077	0	72,077	0	(72,077)		(72,077)	Holding Code	Holding Code	
ABBEY TOWER	85,000	6,563	85,000	0	0	0	0		0	On Hold	OnHold	Scope of works greater than budget available. E & C applying for additional funding to HES. PMI still awaiting client decision
Total Information & Cultural	157,077	6,563	157,077	0	72,077	0	(72,077)	0	(72,077)			
Completed Projects												
PURCHASE OF STRATEGIC ASSETS	1,069,927	1,069,927	1,069,927	0	0	0	0		0	Complete	Complete	
STONEYHOLM MILL	48,091	47,346	47,346	(745)	745	0	(745)	(745)	0	Complete	Complete	
IRVINE ACTIVE TRAVEL HUB	1,330,957	1,337,707	1,330,957	0	1,301,068	1,307,818	6,750		6,750		Complete	
QUARRY ROAD PHASE 1	2,977,098	2,932,332	2,972,657	(4,441)	182,785	178,344	(4,441)	(4,441)	(0)	Complete	Complete	
IRVINE ENTERPRISE AREA *	496,697	306,862	496,697	0	496,697	306,862	(189,835)		(189,835)		Complete	
VDLF - MOORPARK ROAD WEST	405,424	405,424	405,424	0	9,029	9,029	(0)		(0)	Complete	Complete	
VDLF - NACCO SITE	27,182	27,182	27,182	0	27,182	27,182	0		0	Complete	Complete	
VDLF - WINTON PARK	11,708	11,708	11,708	0	11,708	11,708	0		0	Complete	Complete	
KILBIRNIE CARS (KNOX INST)	333,877	333,877	333,877	0	78,533	78,533	0		0	Complete	Complete	
LARGS MASTERPLAN	341,626	345,235	345,235	3,609	62,807	66,416	3,609	3,609	0	Complete	Complete	
BUS CORRIDOR IMPROVEMENTS	67,297	0	0	(67,297)	67,297	0	(67,297)	(67,297)	0	Complete	Complete	Grant for 18-19 reduced
BUS ROUTE CONGESTION MEASURES	92,000	0	0	(92,000)	92,000	0	(92,000)	(92,000)	0	Complete	Complete	Grant for 18-19 reduced
CLEAN AIR	23,000	0	0	(23,000)	23,000	0	(23,000)	(23,000)	0	Complete	Complete	Grant for 18-19 reduced
CUMBRAE FERRY & BUS STOP	30,000	0	0	(30,000)	30,000	0	(30,000)	(30,000)	0	Complete	Complete	Grant for 18-19 reduced
IRVINE LEISURE CENTRE	22,190,977	22,190,977	22,190,977	0	0	0	0	0	0	Complete	Complete	
ST BRIDE'S CHAPEL, ARRAN	81,441	81,441	81,441	0	0	0	0		0	Complete	Complete	
Total Completed Projects	29,527,302	29,090,020	29,313,428	(213,874)	2,382,851	1,985,893	(396,958)	(213,874)	(183,084)			
Total Economy & Communities	65,382,896	43,095,686	65,031,066	(351,830)	8,711,062	7,835,109	(875,953)	(351,830)	(524,123)			

CAPITAL MONITORING 2018/19

EDUCATION & YOUTH EMPLOYMENT

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/(Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£			
Nursery Education												
Early Years Programme												
EARLY LEARNING & CHILDCARE FUTURE PROJECTS	4,580,283	4,073	4,580,283	0	0	0.00	0	0	0			
LOUDON MONTGOMERY EARLY YEARS	0	0	0	0	0	0.00	0		0			
ST BRIDGETS EARLY YEARS	9,944	0	9,944	0	9,944	0.00	(9,944)		(9,944)			
CASTLEPARK EARLY YEARS	185,000	5,827	185,000	0	3,982	5,827.08	1,845		1,845			
LAWTHORN EARLY YEARS	162,209	0	162,209	0	0	0.00	0		0			
HAYOCKS EARLY YEARS	152,785	0	152,785	0	0	0.00	0		0			
WOODLANDS EARLY YEARS	198,139	0	198,139	0	0	0.00	0		0			
CORSEHILL EARLY YEARS	450,000		450,000	0	0	0.00	0		0			
CALEDONIA EARLY YEARS	173,736		173,736	0	0	0.00	0		0			
BLACKLANDS EARLY YEARS	184,085		184,085	0	0	0.00	0		0			
SPRINGSIDE EARLY YEARS	348,000		348,000	0	0	0.00	0		0			
KILMORY EARLY YEARS	21,790		21,790	0	21,790	26,289.75	4,500		4,500			
ST PETERS EARLY YEARS	0		0	0	0	18,991.16	18,991		18,991			
ST MARKS EARLY YEARS	355,304		355,304	0	0	7,867.31	7,867		7,867			
Completed Nursery Education												
GLENCAIRN / LOUDON MONTGOMERY EARLY YEARS	162,820	169,005	162,820	0	153,003	159,187.86	6,185		6,185	Complete	Complete	
ARDEER EARLY YEARS	333,787	205,210	333,787	0	190,415	205,209.60	14,795		14,795	Complete	Complete	
ST JOHNS EARLY YEARS	308,103	277,517	308,103	0	307,167	276,581.13	(30,586)		(30,586)	Complete	Complete	
STANLEY EARLY YEARS	27,000	3,615	27,000	0	27,000	3,614.70	(23,385)		(23,385)	Complete	Complete	
KILWINNING (PENNYBURN SCHOOL) EARLY YEARS	672,217	623,506	672,217	0	533,281	623,505.55	90,225		90,225	Complete	Complete	
DALRY PRIMARY SCHOOL EARLY YEARS	55,146	56,920	55,146	0	55,146	56,919.67	1,774		1,774	Complete	Complete	
SPRINGVALE EARLY YEARS	105,796	104,044	105,796	0	105,796	104,044.41	(1,752)		(1,752)	Complete	Complete	
ABBAY / ST LUKES PRIMARY SCHOOL EARLY YEARS	58,226	63,872	58,226	0	58,226	63,871.78	5,646		5,646	Complete	Complete	
Other Nursery Education												
ANNICK PRIMARY EXT - EARLY YRS PROVISION	2,950,000	55,726	2,950,000	0	72,853	54,721	(18,132)		(18,132)			
Total Nursery Education	11,494,370	1,569,314	11,494,370	0	1,538,603	1,606,631	68,028	0	68,028			

CAPITAL MONITORING 2018/19

EDUCATION & YOUTH EMPLOYMENT

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/(Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
Primary Schools												
MOORPARK PRIMARY	9,621,465	88,486	9,621,465	0	136,621	62,106	(74,515)		(74,515)	✓	✓	
MONTGOMERIE PARK SCHOOL	9,659,968	0	9,659,968	0	0	0	0		0	✓	✓	
Total Primary Education	19,281,433	88,486	19,281,433	0	136,621	62,106	(74,515)	0	(74,515)			
Secondary Schools												
AUCHENHARVIE PE WORKS	2,235,422	1,953,254	2,235,422	0	1,636,220	1,699,699	63,479		63,479	✓	✓	
AUCHENHARVIE ADDITIONAL CLADDING	800,000	0	800,000	0	0	0	0		0	✓	✓	
KILWINNING LEARNING ENVIRONMENT	2,814,394	405,043	2,814,394	0	396,072	370,543	(25,529)		(25,529)	✓	✓	
AYRSHIRE COLLEGE PARTNERSHIP DEVELOPMENT	200,000	0	200,000	0	0	0	0		0	✓	✓	
ARDROSSAN NEW BUILD	31,590,000	990	31,590,000	0	0	990	990		990	✓	✓	
Total Secondary Education	37,639,816	2,359,287	37,639,816	0	2,032,292	2,071,232	38,940	0	38,940			
Special Education												
NEW BUILD ASN SCHOOL	25,056,000	965,756	25,056,000	0	835,363	796,341	(39,022)		(39,022)	✓	✓	
Total Special Education	25,056,000	965,756	25,056,000	0	835,363	796,341	(39,022)	0	(39,022)			
Completed Projects												
HAYOCKS PRIMARY SCHOOL NURSERY ADAPTS	206,800	206,800	206,800	0	0	0	0	0	0	Complete	Complete	
LOUDON MONT PRIMARY SCHOOL NURSERY ADAPTS	702,332	698,914	702,332	0	31,577	28,160	(3,417)	0	(3,417)	✓	Complete	
ELDERBANK PS	11,123,543	11,122,155	11,123,543	0	73,544	73,544	0		0	Complete	Complete	
ANNICK PRIMARY SCHOOL	540,932	547,030	547,030	6,098	540,500	546,598	6,098	6,098	(0)	Complete	Complete	
ST PALLADIUS PRIMARY SCHOOL	45,000	45,386	45,386	386	45,000	45,386	386	386	0	Complete	Complete	
ST BRIDGETS PRIMARY SCHOOL	155,000	116,828	116,828	(38,172)	155,000	116,828	(38,172)	(38,172)	0	Complete	Complete	
LEARNING ACADEMY AUCHENHARVIE	427,292	427,292	427,292	0	27,128	27,128	(0)		(0)	Complete	Complete	
LARGS ACADEMY	4,719,513	3,914,310	4,171,821	(547,692)	1,293,702	488,499	(805,203)	(547,692)	(257,511)	✓	Complete	True underspend mainly as a result of savings in asbestos budget
GARNOCK CAMPUS	40,307,259	40,289,164	40,307,259	0	74,679	56,585	(18,094)		(18,094)	✓	Complete	
AUCHENHARVIE SECONDARY ESTATE LEARNING ENVT	2,346,546	2,403,411	2,346,546	0	420,803	477,668	56,865		56,865	Complete	Complete	
IRVINE ROYAL/COLLEGE ADAPTS	2,062,074	2,062,464	2,062,074	0	63,134	63,524	390		390	Complete	Complete	
KILWINNING ESTATE SECONDARY PITCH	703,495	712,080	703,495	0	8,615	17,200	8,585		8,585	Complete	Complete	
Total Completed Projects	63,339,785	62,545,835	62,760,405	(579,380)	2,733,682	1,941,120	(792,562)	(579,380)	(213,182)			
Total Education & Youth Employment	156,811,404	67,528,679	156,232,024	(579,380)	7,276,561	6,477,431	(799,130)	(579,380)	(219,750)			

CAPITAL MONITORING 2018/19

FINANCE & CORPORATE SUPPORT

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/(Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£			
Information Technology												
PC REPLACEMENT/VIRTUAL DESKTOP *	68,630	69,939	68,630	0	68,630	69,939	1,309		1,309	✓	✓	
DATA RATIONALISATION & STORAGE	809,617	362,007	809,617	0	52,390	52,390	0		0	✓	✓	
PSN COMPLIANCE *	5,000	364,319	5,000	0	5,000	0	(5,000)		(5,000)	✓	✓	
AGILE WORKING *	156,959	116,958	156,959	0	156,959	116,958	(40,001)		(40,001)	✓	✓	
Total Information Technology	1,040,206	913,222	1,040,206	0	282,979	239,286	(43,693)	0	(43,693)			
Council IT Strategy												
WIRELESS ACCESS IN SCHOOLS	480,689	473,615	480,689	0	0	0	0		0	✓	✓	
MANAGED WAN SERVICES	773,583	707,979	773,583	0	10,889	15,539	4,650		4,650	✓	✓	
SCHOOLS ICT INVESTMENT *	388,408	384,069	388,408	0	388,408	384,069	(4,339)		(4,339)	✓	✓	
BUSINESS CONTINUITY	400,948	948	400,948	0	948	948	(1)		(1)	✓	✓	
INFRASTRUCTURE ENHANCEMENTS *	30,252	29,788	30,252	0	30,252	29,788	(464)		(464)	✓	✓	
DIGITAL STRATEGY	399,396	11,396	399,396	0	11,396	11,396	(0)		(0)	✓	✓	
Total IT Strategy	2,473,276	1,607,793	2,473,276	0	441,893	441,738	(155)	0	(155)			
Completed Projects												
FMS SYSTEM	340,870	340,870	340,870	0	0	0	0		0	Complete	Complete	
Total Completed Projects	340,870	340,870	340,870	0	0	0	0	0	0			
Total Finance & Corporate Support	3,854,351	2,861,885	3,854,351	0	724,872	681,025	(43,847)	0	(43,847)			

CAPITAL MONITORING 2018/19

HEALTH & SOCIAL CARE

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/(Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£			
Management & Support												
HOME CARE SYSTEM	433,918	391,129	433,918	0	1,233	1,233	(1)		(1)	✓	✓	
CAREFIRST IT SYSTEM	120,678	84,620	120,678	0	0	0	0		0	✓	✓	
HSCP ICT INVESTMENT TO SUPPORT INTEGRATION	250,000	228,065	250,000	0	62,000	51,117	(10,884)		(10,884)	✓	✓	
Total Management & Support	804,597	703,814	804,597	0	63,233	52,349	(10,884)	0	(10,884)			
Housing Non HRA												
IMPROVEMENT GRANTS *	219,305	0	219,305	0	219,305	0	(219,305)		(219,305)	✓	✓	
CARE & REPAIR	0	0	0	0	0	0	0		0	✓	✓	
Total Housing Non HRA	219,305	0	219,305	0	219,305	0	(219,305)	0	(219,305)			
Adults												
TRINDLEMOSS	4,146,000	1,995,925	4,146,000	0	1,872,718	1,720,937	(151,781)	0	(151,781)	✓	✓	
WARRIX AVENUE	900,273	847,354	900,273	0	886,517	847,354	(39,163)		(39,163)	✓	✓	
Total Older People	5,046,273	2,843,279	5,046,273	0	2,759,235	2,568,291	(190,944)	0	(190,944)			
Young People												
RESIDENTIAL & RESPITE UNIT	5,720,000	127,182	5,720,000	0	184,000	127,182	(56,818)		(56,818)	✓	✓	
Total Young People	5,720,000	127,182	5,720,000	0	184,000	127,182	(56,818)	0	(56,818)			
Total Health & Social Care	11,790,175	3,674,274	11,790,175	0	3,225,773	2,747,821	(477,952)	0	(477,952)			

* These projects are rolling programmes. Total budget only reflects current programmes

CAPITAL MONITORING 2018/19

Place

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/ (Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£			
PHYSICAL ENVIRONMENT												
Roads												
ROADS IMPROVE/RECONSTRUCTION *	3,617,815	3,617,815	3,617,815	0	3,617,815	3,568,133	(49,682)		(49,682)			
LIGHTING *	1,002,147	1,026,793	1,002,147	0	1,002,147	1,026,793	24,646		24,646			
UPPER GARNOCK FPS	17,400,001	1,826,220	17,400,001	0	308,691	330,011	21,320		21,320			
MILLPORT COASTAL FPS	27,597,999	524,896	27,597,999	0	108,601	114,498	5,897		5,897			
MILLBURN FPS	1,100,000	48,717	1,100,000	0	42,131	48,717	6,586		6,586			
MILLPORT PIER	500,000	80	500,000	0	-	80	80		80			
BRIDGES INFRASTRUCTURE PROG *	970,615	974,313	970,615	0	970,615	974,313	3,698		3,698			
LARGS PROMENADE SEAWALL	700,000	54,302	700,000	0	60,000	54,302	(5,698)		(5,698)			
PARKING CHARGES & DPE	275,050	0	275,050	0	50	-	(50)		(50)			
Total Roads	53,163,627	8,073,136	53,163,627	0	6,110,050	6,116,846	6,796	-	6,796			
Office Accommodation												
PROPERTY LIFECYCLE INVESTMENT *	3,320,668	3,328,427	3,320,668	0	3,320,668	3,328,427	7,759	-	7,759			
Total Office Accommodation	3,320,668	3,328,427	3,320,668	0	3,320,668	3,328,427	7,759	-	7,759			
Other Property												
INDUSTRIAL PORTFOLIO *	131,268	141,738	131,268	0	131,268	141,738	10,470		10,470			
WOODLANDS PRIMARY PLAYINGFIELD DRAINAGE	132,000	0	132,000	0	-	-	-		-			
Total Property	263,268	141,738	263,268	0	131,268	141,738	10,470	-	10,470			
Streetscene												
CEMETERY EXTNS, WALLS & INFRA *	0	0	0	0	-	-	-		-	Holding Code	Holding Code	
LAMLASH CEMETERY EXTENSION	636,079	291,574	636,079	0	410,330	232,956	(177,374)	-	(177,374)			
HAYLIE BRAE CEMETERY WALLS	150,280	134,651	150,280	0	150,280	134,651	(15,629)		(15,629)			Wall repairs still outstanding
ARDROSSAN CEMETERY PLOTS AND WALLS	17,500	13,020	17,500	0	17,500	13,020	(4,480)		(4,480)			
KILBIRNIE CEMETERY	176,390	23,230	176,390	0	264	1,514	1,250		1,250			
KILWINNING CEMETERY NEW	7,500	0	7,500	0	7,500	-	(7,500)		(7,500)			
KNADGERHILL CEMETERY INFRASTRUCTURE	239,050	238,549	239,050	0	127,357	126,856	(501)		(501)			
KNADGERHILL CEMETERY EXTENSION	10,000	0	10,000	0	10,000	-	(10,000)		(10,000)			
DALRY CEMETERY EXTENSION	92,760	0	92,760	0	5,000	-	(5,000)		(5,000)			
Total Streetscene	1,329,559	701,025	1,329,559	0	728,231	508,998	(219,233)	-	(219,233)			

CAPITAL MONITORING 2018/19

Place

Project Description	TOTAL PROJECT				2018/19 BUDGETS					DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Actual Expenditure to 31 March 2019	Actual Over/ (Under) Spend for 18/19	True Over/ (Under) Spend	Brought / Carry Forward to 2019/20	Delivery Status Financial	Delivery Status Physical	
Transport												
VEHICLES *	1,831,711	1,844,952	1,831,711	0	1,831,711	1,844,952	13,241		13,241			
Total Transport	1,831,711	1,844,952	1,831,711	0	1,831,711	1,844,952	13,241	-	13,241			
Waste Services												
SHEWALTON LANDFILL	13,601,315	13,272,542	13,601,315	0	18,144	-	(18,144)		(18,144)			
WASTE COLLECTION REVIEW	1,500,000	1,223,475	1,500,000	0	1,247,890	1,223,475	(24,415)		(24,415)			
Total Waste Services	15,101,315	14,496,017	15,101,315	0	1,266,034	1,223,475	(42,559)	-	(42,559)			
Renewable Energy												
SOLAR PV RETROFIT EXTENSION	120,000	40,845	120,000	0	41,000	40,845	(155)		(155)			
NON DOMESTIC ENERGY EFFICIENCY PROGRAMME	1,000,000	936,411	1,000,000	0	436,656	436,656	0		0			
Total Renewable Energy	1,120,000	977,257	1,120,000	0	477,656	477,502	(154)	-	(154)			
Completed Projects												
CUNNINGHAME HOUSE PHASE 3-4	2,117,935	2,083,995	2,083,995	(33,940)	33,940	-	(33,940)	(33,940)	-	Complete	Complete	
CUNNINGHAME HOUSE PHASE 5	665,463	658,463	665,463	0	7,000	-	(7,000)	-	(7,000)		Complete	
SALTCOATS TOWN HALL	3,720,892	3,717,349	3,720,892	0	135,637	132,093	(3,544)		(3,544)		Complete	
SALTCOATS PUBLIC REALM	923,188	832,645	923,188	0	33,254	7,711	(25,543)		(25,543)		Complete	
OLD BARONY CEMETERY WORKS	60,836	60,836	60,836	0	-	-	-	-	-	Complete	Complete	
KILWINNING CEMETERY INFRASTRUCTURE	156,224	117,845	117,845	(38,379)	156,224	117,845	(38,379)	(38,379)	(0)	Complete	Complete	Underspend to be transferred to Cemetery holding budget
DREGHORN CEMETERY	24,487	22,677	22,677	(1,810)	24,487	22,677	(1,810)	(1,810)	0	Complete	Complete	Underspend to be transferred to Cemetery holding budget
MILLPORT CEMETERY	27,508	35,412	35,412	7,904	27,508	35,412	7,904	7,904	0	Complete	Complete	Overspend to be transferred from Cemetery holding budget
SKELMORLIE CEMETERY WALL	131,939	131,939	131,939	0	-	-	-	-	-	Complete	Complete	
BEITH AULD KIRK	254,793	254,793	254,793	0	-	-	-		-	Complete	Complete	
GARDEN WEIR FISH PATH	55,825	55,825	55,825		23,116	23,116	(0)		(0)	Complete	Complete	
CCTV GENERAL	389,694	389,694	389,694	0	283,240	283,240	0		0	Complete	Complete	
RENEWABLE ENERGY PROGRAMME	51,018	51,018	51,018	0	-	-	-		-	Complete	Complete	
BIOMASS RETROFIT PROGRAMME	3,383,542	3,378,163	3,378,163	(5,379)	5,379	-	(5,379)	(5,379)	-	Complete	Complete	
Total Completed Projects	11,963,344	11,790,655	11,891,740	(71,604)	729,785	622,095	(107,690)	(71,604)	(36,086)			
Total Place	88,093,492	41,353,205	88,021,888	-71,604	14,595,403	14,264,032	(331,371)	(71,604)	(259,767)			

OTHER BUDGETS

Project Description	TOTAL PROJECT				2018/19 BUDGETS						Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2018/19	Year to Date Budget 2018/19	Actual Expenditure to 31 March 2019	Year to Date Variance 2018/19	Projected Expenditure to 31 March 2019	Over/ (Under) Spend for 18/19	
	£	£	£	£	£	£	£	£	£	£	
FLEXIBILITY / IMPROVEMENT FUND	51,364	0	0	(51,364)	51,364	0	0	0	0	(51,364)	
Total Other Budgets	51,364	0	0	(51,364)	51,364	0	0	0	0	(51,364)	

APPENDIX 2

	Budget Approved 01 March 2018	Budget B/Fwd/ (C/Fwd)	Approved Revisions to programme	Revised Budget 2018/19	Actual Spend to 31/03/2019	Actual Year End Variance	Carry forward to 19/20	True Over / (Under)spend	Delivery Status Financial	Delivery Status Physical	Comments
Description	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000			
Council House Build Programme											
Acquisition Of Houses On Open Market	480	470	393	1,344	1,291	(53)	-	(53)	🟡	✅	Revised actuals from Building Services for completions in 18/19.
New Build Glencairn House SHU	-	325	9	335	271	(64)	-	(64)	✅	✅	
New Build Canal Court SHU	-	4,108	799	4,907	5,214	307	-	307	✅	✅	Additional spend is required for a revision of the fire barriers which also resulted in a delay in the main contractor's timeline.
New Build Dickson Drive Phase 2	-	2,086	(102)	1,984	2,066	81	81	-	✅	🔴	Completion of this project has slipped from August 2018 to July 2019.
New Build Watt Court	-	2,800	829	3,629	3,854	225	225	-	✅	✅	
New Build Braithwic Terrace	600	(600)	14	14	14	-	-	-	✅	✅	
New Build Flatt Road Phase 1	1,800	(400)	71	1,471	1,550	79	79	-	✅	✅	
New Build Tarryholme	-	1,531	(1,013)	518	543	25	25	-	✅	🔴	Project completion has slipped to August 2019
New Build Kinnier Road	-	172	(172)	-	0	-	-	-	✅	✅	
New Build Ardrossan Road Seamill			775	775	755	(20)	(20)		✅	✅	
New Build St Colms			113	113	92	(21)	(21)		✅	✅	
New Build St Michaels Wynd			217	217	246	29	30		✅	✅	
New Build Harbourside Irvine			936	936	959	23	23		✅	✅	
New Build Afton Court			1	1	29	28	28		✅	✅	
New Build Caley Court			1	1	10	9	9		✅	✅	
New Build Springvale Saltcoats			1	1	6	5	5		✅	✅	
Total For Council House Build Programme	2,880	12,189	1,236	16,305	16,900	593	405	189	-	-	
Improvement to Existing Homes - Building Services											
Window Replacement	669	(209)	(144)	316	302	(14)	-	(14)	✅	✅	
Bathroom Programme	627	241	511	1,379	1,725	346	-	346	🟡	✅	Increase is due to Void Bathrooms which has seen an upward trend in the final quarter of 2018/19
Kitchen Programme	705	184	24	913	837	(76)	-	(76)	✅	✅	
Total For Improvements to Existing Homes - Building Services	2,002	215	391	2,608	2,863	256	-	256			
Improvement to Existing Homes - External Contractors											
Central Heating	1,321	(41)	38	1,319	1,238	(81)	-	(81)	✅	✅	
Insulated Re-Rendering	528	(63)	15	480	489	9	9	-	✅	✅	
Electrical Rewiring	186	66	179	432	380	(52)	-	(52)	✅	✅	
Total For Improvements to Existing Homes - External Contractors	2,034	(37)	232	2,231	2,107	(124)	-	(124)			
Refurbishment Schemes											
Roofing & Rendering	3,167	(215)	(89)	2,863	2,944	81	81	-	✅	✅	
Refurb - Dickson Court	-	772	23	794	758	(36)	-	(36)	✅	✅	
Kilwinning Housing Office	-	213	8	220	261	41	-	41	✅	✅	Overspend due to additional furnishings and IT costs
Kilbirnie Housing Office	-	275	(223)	52	54	2	2	-	✅	✅	
Garrier Court	1,613	(1,613)	-	-	-	-	-	-	✅	✅	
Connel Court	-	1,073	(386)	687	764	77	77	-	✅	✅	
Total For Refurbishment Schemes	4,780	503	(669)	4,614	4,780	167	126	41			
Other Capital Works											
Energy Efficiency Standard	1,035	(98)	29	966	968	2	2	-	✅	✅	
Other Capital Works	311	(199)	3	114	100	(14)	-	(14)	✅	✅	
Health And Safety Works	207	-	(207)	-	-	-	-	-	✅	✅	
Major Improvements	-	300	206	507	509	2	2	-	✅	✅	
Detection Equipment	-	300	(134)	167	111	(56)	-	(56)	✅	✅	
Solar Panels	-	-	579	579	648	69	69	-	✅	✅	
Professional Management Charges	1,111	-	(926)	185	(0)	(185)	-	(185)	🟡	✅	Revised allocations of professional management charges between Revenue and Capital
Total For Other Capital Works	2,664	302	(449)	2,518	2,336	(182)	3	(185)			
TOTAL EXPENDITURE	14,359	13,172	742	28,276	28,987	710	410	301			
Sale Of Assets											
Sale Of Assets	-	(14)	(17)	(32)	(33)	(1)	-	(1)			Sale of Coastguards Cottage Kildonan, Land at Mill Road Irvine and land at Lylestone park Kilwinning
CFCR	(12,767)	-	(460)	(13,227)	(13,215)	12	-	12			
Capital Grants	(1,475)	(4,354)	(1,811)	(7,641)	(7,641)	-	-	-			
Affordable Housing Contribution	(117)	(2,671)	-	(2,789)	(2,033)	756	-	756			Slippage on New Build Schemes -
Funding from Reserves	-	-	(491)	(492)	(492)	-	-	-			Tarryholme and Major Improvements
Capital Fund Contribution	-	(1,612)	-	(1,612)	(1,277)	335	-	335			Slippage on New Build Schemes -
Prudential Borrowing	-	(4,521)	2,038	(2,483)	(4,296)	(1,813)	(410)	(1,403)			Increased Borrowing required to fund the gap from reduced Affordable Housing contribution and earmarked reserves.
TOTAL INCOME	(14,359)	(13,172)	(741)	(28,276)	(28,987)	(711)	(410)	(301)			
NET EXPENDITURE	-	-	-	-	-	-	-	-			