
NORTH AYRSHIRE COUNCIL

23 January 2018

Cabinet

Title: **Capital Programme Performance to 30 November 2017**

Purpose: To advise Cabinet of progress in delivering the Capital Investment Programme as at 30 November 2017.

Recommendation: Agree to (a) approve the revisions to budgets outlined in the report; and (b) note (i) the General Services and HRA expenditure and revised budgets to 30 November 2017; and (ii) the forecast of expenditure to 31 March 2018.

1. Executive Summary

- 1.1 The General Services and Housing Revenue Account (HRA) capital budgets were approved at a special meeting of the Council on 1 March 2017. The General Services capital programme approval covered a revised capital investment programme to 2025/26. The HRA approved capital budget for 2017/18 sits within the 30 years Housing Business Plan.
- 1.2 This report identifies the current programme for 2017/18, taking account of adjustments made to the initial budgets. The report advises of actual expenditure to 30 November 2017 and forecast expenditure to 31 March 2018.
- 1.3 At Period 8 the General Fund is forecasting a projected outturn of £45.586m against a budget of £46.093m, an increase of £2.192m from that reported at Period 6. HRA is forecasting a projected outturn of £27.246m against a budget of £29.408m, a reduction of £1.917m from that reported at Period 6. The movements relate to the latest programme information from services and are reflected in proposed revisions to the budgets for increased carry forwards.

2. Background

2.1 The table below outlines the movements in the 2017/18 General Services budget:-

	2017/18 £m
Budget approved as at 30 September 2017	43.745
a) Additional Funding	3.115
Revised Programme Budget	46.860
a) Alterations to phasing of projects:- 2017/18 to 2018/19	(1.138)
2018/19 to 2017/18	0.535
c) Revisions to the Programme	(0.164)
Budget as at 30 November 2017	46.093

2.2 (a) **Additional Funding**

The capital programme has been updated to reflect a number of awards of external/additional funding, including NAVT funding of £3.160m in respect of the Irvine Enterprise Area. In addition, £0.750m of additional funding from Historic Environment Scotland in relation to the Millport CARS programme has been confirmed and has been profiled across future years in line with the current project plan.

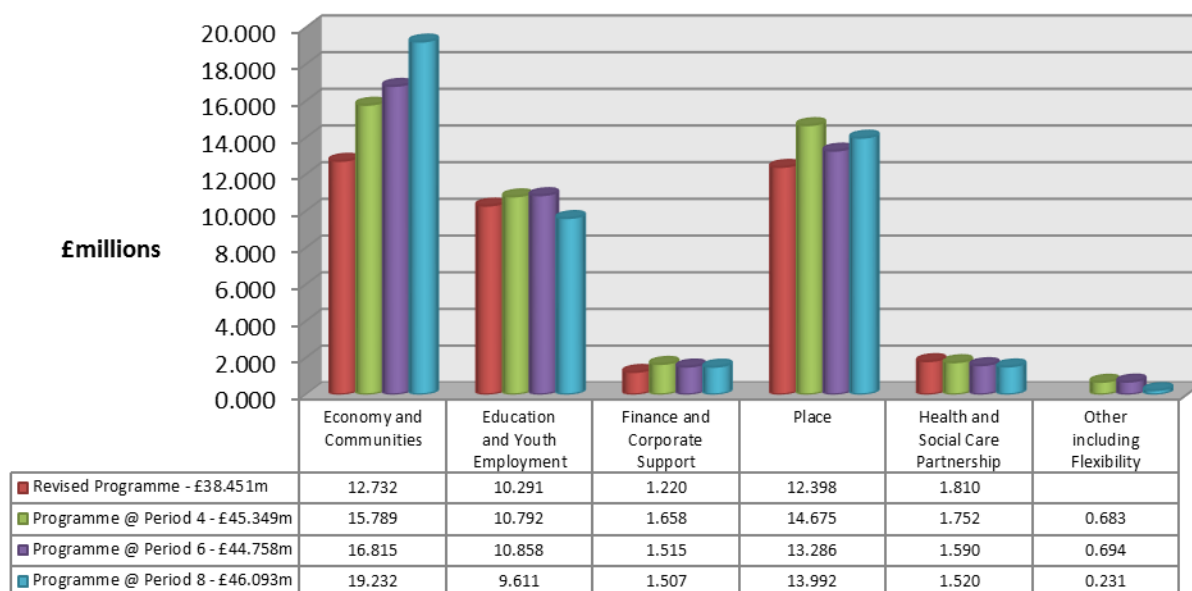
(b) **Alterations to the Phasing of Projects**

Projects have been reprofiled into future years to reflect the revisions to budgets approved by Cabinet on 14 November 2017. In addition, a number of projects have been reprofiled into future years to reflect current programme plans, including £0.617m related to the Irvine Enterprise Area and £0.265m in respect of the Auchenharvie Secondary Estate. These have been partly offset by £0.535m of accelerated expenditure which has been reprofiled from 2018/19 in relation to the Property Lifecycle Investment programme.

(c) **Revisions to the Programme**

The capital programme has been updated to reflect minor adjustments to planned capital funded from current revenue and expenditure reclassified as revenue, including £0.150m in respect of Ardrossan Harbour.

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



Net adjustments of £7.642m have been made to the revised Capital Investment Programme, including:-

- Additional Funding, £5.650m;
- Projects carried forward from 2016/17, £6.133m;
- Net reprofiling of projects to future years, (£4.647m); and
- Net revisions to the programme, £0.506m, including the purchase of Mackintosh Place Depot as a spend to save initiative.

2.4 Capital Expenditure to 30 November 2017

Actual expenditure to 30 November 2017 (Period 8) amounted to £19.625m or 42.6% (compared to anticipated expenditure of £17.758m or 38.5%) of the revised annual budget for 2017/18 of £46.093m.

The projections are summarised by service in the table below:

	Revised Budget 2017/18	Projected Expenditure / Income to 31 March 2018	Projected Variance Over / (Under)	True Over / (Under) Spend	Net Carry Forward to 2018/19
<u>Service</u>	£000's	£000's	£000's	£000's	£000's
<u>Expenditure</u>					
Economy and Communities	19,232	19,174	(58)	17	(75)
Education and Youth Employment	9,611	9,925	314	(51)	365
Finance and Corporate Support	1,507	1,510	3	-	3
Place	13,992	13,867	(125)	(5)	(120)
Health and Social Care Partnership	1,520	1,110	(410)	-	(410)
Other including Flexibility	231	-	(231)	(231)	-
Total Expenditure	46,093	45,586	(507)	(270)	(237)
<u>Income</u>					
General Capital Grant	(31,189)	(31,189)	-	-	-
Specific Capital Grant	(2,927)	(2,927)	-	-	-
Use of Reserve Funds	(1,946)	(1,716)	230	-	230
Capital Funded from Current Revenue	(808)	(808)	-	-	-
Capital Receipts	(1,892)	(1,984)	(92)	-	(92)
Other Grants & Contributions	(6,933)	(6,962)	(29)	-	(29)
Prudential Borrowing	(398)	-	398	270	128
Total Income	(46,093)	(45,586)	507	270	237

2.5 An underspend of £0.507m is projected within the programme of which £0.237m is required to be carried forward to 2018/19. This reflects the latest programme information from services. The approved budget will be updated to reflect these changes. The projected variances are mainly related to:-

- Economy and Communities – delay at the Abbey Tower (£0.075m) pending an application for additional funding from Historic Environment Scotland;
- Education and Youth Employment – reprofiling of work Auchenhavrie Secondary Estate (£0.410m) with funding brought from 2018/19, partly offset by minor reprofiling of works at the Irvine Royal (£0.073m).
- Place – an underspend on the Solar PV Retrofit programme (£0.120m) which will be carried forward to support future projects.
- Health and Social Care Partnership – reprofiling of Improvement Grants (£0.410) to support future grant claims.

A true underspend of £0.270m is currently forecast within the programme. These movements result in a revised capital programme at 30 November 2017 of £45.856m for 2017/18.

- 2.6 Information on the progress of all projects and explanations for the carry forwards can be found in Appendix 1.
- 2.7 The current projections on funding, elements of which are related to the profile of expenditure reported above, is summarised below;
- The utilisation of £0.230m of Capital Fund reserves being deferred to future years; and
 - Reduced Prudential Borrowing of £0.398m with £0.128m being deferred to future years.

Housing Revenue Account

- 2.8 There have been no movements in the 2017/18 HRA Capital budget of £29.408m since period 6.

Capital Expenditure

- 2.9 Actual expenditure to 30 November (Period 8) amounted to £13.961m or 47.5% (compared to anticipated expenditure of £19.606m or 66.7%) of the revised annual budget for 2017/18 of £29.408m.

	Revised Budget 2017/18	Projected Expenditure / Income to 31 March 2018	Projected Variance Over / (Under)	True Over / (Under) Spend	Net Carry Forward to 2018/19
	£000's	£000's	£000's	£000's	£000's
<u>Service</u>					
Expenditure					
Housing Revenue Account	29,408	27,246	(2,162)	(384)	(1,778)
Total Expenditure	29,408	27,246	(2,162)	(384)	(1,778)
<u>Income</u>					
Sale of Council Houses	-	(899)	(899)	(899)	-
Sale of Assets	-	(1)	(1)	(1)	-
CFCR	(15,080)	(15,080)	-	-	-
Capital Grants	(4,150)	(4,337)	(187)	(187)	-
Contribution from House Build Fund	(494)	(494)	-	-	-
Other Income - House Building	(212)	(160)	52	-	52
Affordable Housing Contribution	(838)	(952)	(114)	(114)	-
Prudential Borrowing	(8,634)	(5,323)	3,311	1,585	1,726
Total Income	(29,408)	(27,246)	2,162	384	1,778

2.10 Current projections are forecasting a reduction to expenditure of £2.162m at 31 March 2018 of which £1.778m is required to be carried forward to 2018/19. The projected variances are mainly related to:

- Underspends on the new build programme at Fencedyke and the refurbishment of Robert W Service Court;
- Slippage in the new build programmes at Canal Court and Dickson Drive;
- A review of suitable projects within the Window Replacement programme;
- Inability to access properties to enable work to be progressed within the Central Heating and Electrical Re-wiring programmes.

These are partly offset by a projected overspend on the kitchen programme following an increase in uptake by tenants.

A true underspend of £0.384m is currently forecast within the programme and is available to support other projects within the HRA Capital Investment Programme. These movements result in a revised capital programme at 30 November 2018 of £27.630m for 2017/18.

2.11 The current projections on funding, elements of which are related to the profile of expenditure reported above, is summarised below;

- Additional Capital Receipts from the sale of Council Houses, (£0.899m);
- Additional Scottish Government Grants in relation to House Building, (£0.187m); and
- Reduced Prudential Borrowing of £3.311m with £1.726m being deferred to future years.

3. Proposals

3.1 It is proposed that:-

In General Services -

The Cabinet is invited to (a) approve the further revisions to budgets outlined at Section 2.1, 2.2 and 2.5 and Appendix 1; and (b) note (i) the actual expenditure and revised budget to 30 November 2017 and (ii) the forecast of expenditure to 31 March 2018.

In the H.R.A. -

The Cabinet is invited to (a) approve the further revisions to the budget outlined at Section 2.9, 2.10 and Appendix 2; and (b) note the actual expenditure and revised budget to 30 November 2017 and (ii) the forecast of expenditure to 31 March 2018.

4. Implications

Financial:	The financial implications are as outlined in the report. Expenditure will continue to be closely monitored to ensure early action is taken regarding any projected underspends or overspends.
Human Resources:	None
Legal:	None
Equality:	None
Children and Young People:	None
Environmental & Sustainability:	None
Key Priorities:	A delay in completion of projects could affect the delivery of services and have implications for revenue budgets and service planning.
Community Benefits:	

5. Consultation

5.1 Progress as outlined in this report has been approved by Executive Directors.



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 30 September 2017 - Cabinet 14 November 2017

North Ayrshire Council
Capital Statement 2017/18
Year Ended 31st March 2018

Period 8											
Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18						
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31st March 2018	Actual Over/ (Under) Spend for 2017/18	True Over/ (Under) Spend	Carry Forward to 2018/19
	£	£	£	£	£	£	£	£	£	£	£
EXPENDITURE											
Economy & Communities											
Regeneration	36,897,402	10,329,743	36,905,918	8,516	14,759,276	5,853,847	7,337,419	14,767,792	8,516	8,516	0
Strategic Planning & Infrastructure	9,157,817	4,980,847	9,157,817	0	3,363,670	224,033	234,700	3,363,670	0	0	0
Sport & Activity	22,235,168	21,853,564	22,235,168	0	689,356	232,270	307,752	689,356	0	0	0
Information & Culture	648,132	5,089	648,132	0	172,844	4,578	4,802	97,646	(75,198)	0	(75,198)
Completed Projects	1,756,998	1,686,337	1,765,583	8,585	247,129	206,310	218,678	255,714	8,585	8,585	0
SUB TOTAL	70,695,516	38,855,581	70,712,617	17,101	19,232,275	6,521,038	8,103,350	19,174,178	(58,097)	17,101	(75,198)
Education & Youth Employment											
Nursery Education	5,490,021	95,710	5,490,021	0	752,448	1,005	4,855	756,298	3,850	0	3,850
Primary Schools	14,174,100	11,085,068	14,174,100	0	128,939	12,144	13,528	128,939	0	0	0
Secondary Schools	87,608,260	44,263,618	87,608,260	0	7,381,445	1,786,193	2,387,548	7,742,528	361,083	0	361,083
Special Education	25,056,000	61,855	25,056,000	0	233,125	2,587	14,980	233,125	0	0	0
Completed Projects	2,433,065	2,433,065	2,382,000	(51,065)	1,115,188	1,020,813	931,894	1,064,123	(51,065)	(51,065)	0
SUB TOTAL	134,761,446	57,756,023	134,710,381	(51,065)	9,611,145	2,822,742	3,352,806	9,925,013	313,868	(51,065)	364,933
Finance & Corporate Support											
Financial Services	277,909	229,875	277,909	0	19,491	7,516	7,515	19,491	0	0	0
Information Technology	1,553,840	770,865	1,553,840	0	543,720	167,580	260,745	546,974	3,254	0	3,254
Council IT Strategy	3,007,963	1,439,899	3,007,963	0	680,091	376,803	337,028	680,091	0	0	0
Completed Projects	1,209,749	1,174,401	1,209,749	0	263,736	227,765	228,388	263,736	0	0	0
SUB TOTAL	6,049,461	3,615,040	6,049,461	0	1,507,038	779,664	833,675	1,510,292	3,254	0	3,254
Health & Social Care											
Management & Support	683,919	436,417	683,919	0	220,945	50,000	43,443	220,945	0	0	0
Housing Non HRA	949,046	388,142	949,046	0	949,046	549,200	388,142	539,000	(410,046)	0	(410,046)
Older People	4,479,000	113,038	4,479,000	0	350,000	22,446	48,238	350,000	0	0	0
SUB TOTAL	6,111,965	937,597	6,111,965	0	1,519,991	621,646	479,824	1,109,945	(410,046)	0	(410,046)
Place											
Roads	34,937,835	7,576,576	34,937,835	0	6,048,712	2,789,269	2,593,838	6,048,712	0	0	0
Office Accommodation	2,138,306	1,399,806	2,138,306	0	2,138,306	1,366,848	1,399,806	2,138,306	0	0	0
Other Property	1,212,081	821,933	1,212,081	0	854,874	462,206	464,726	854,874	0	0	0
Housing Non HRA	33,800	27,891	33,800	0	20,000	0	14,091	20,000	0	0	0
Streetscene	703,481	24,812	703,481	0	703,481	0	24,812	703,481	0	0	0
Transport	2,076,045	1,428,836	2,076,045	0	2,076,045	1,441,000	1,428,836	2,076,045	0	0	0
Waste Services	14,402,485	13,433,848	14,402,485	0	617,943	161,307	161,306	617,943	0	0	0
Renewable Energy	76,581	51,018	76,581	0	25,563	0	0	25,563	0	0	0
Completed Projects	25,060,622	24,318,823	25,054,638	(5,984)	1,507,343	791,811	768,119	1,381,359	(125,984)	(5,984)	(120,000)
SUB TOTAL	80,641,237	49,083,543	80,635,253	(5,984)	13,992,267	7,012,441	6,855,534	13,866,283	(125,984)	(5,984)	(120,000)
Other											
Other	230,495	0	0	(230,495)	230,495	0	0	0	(230,495)	(230,495)	
SUB TOTAL	230,495	0	0	(230,495)	230,495	0	0	0	(230,495)	(230,495)	0
Total Project Expenditure	298,490,119	150,247,784	298,219,676	(270,443)	46,093,211	17,757,531	19,625,188	45,585,711	(507,500)	(270,443)	(237,057)
Total Project Income					(46,093,211)	(27,207,735)	(27,207,735)	(45,585,711)	507,500	270,443	237,057
Total Net Expenditure					0	(9,450,204)	(7,582,547)	0	0	0	0

The following classifications have been used to highlight financial performance against budget



On Target (+0.5% of budget)



Slightly off target (+ 0.5% to 2% of budget, or £0.125m, whichever is less)



Significantly off target (+2% or more of budget, or £0.500m, whichever is less)



The following classifications have been used to highlight delivery performance against original timescales set



Capital Programme Funding 2017/18

Funding Description	Approved Budget	Carry Forward from 2016/17	Additional Funds Awarded 2017-18	Approved Revisions to Programme	Total Revised Budget 2017/18	Actual Income to 30 November 2017	Projected Income to 31st March 2018	Over/ (Under) Recovery for 2017/18
	£	£		£	£	£	£	£
CAPITAL BORROWING								
Prudential Borrowing	2,889,745	729,586	0	(3,221,583)	397,748	0	0	(397,748)
SUB TOTAL	2,889,745	729,586	0	(3,221,583)	397,748	0	0	-397,748
SCOTTISH GOVERNMENT FUNDING								
Specific Capital Grants								
Chargeplace Scotland Network			0		0	(15,520)	0	0
Cycling / Walking /Safer Streets	188,000	150,000		0	338,000	150,000	338,000	0
Vacant & Derelict Land Funding	1,750,000	839,065	0		2,589,065	2,153,065	2,589,065	0
Capital Grants						0		0
General Capital Grant	30,448,000	0	741,000	0	31,189,000	21,041,000	31,189,000	0
SUB TOTAL	32,386,000	989,065	741,000	0	34,116,065	23,328,545	34,116,065	0
OTHER INCOME TO PROGRAMME								
Use of Funds :-								
Capital Fund	450,000	1,617,309	0	-566,955	1,500,354	0	1,270,363	(229,991)
Change & Service Redesign Fund	142,320	31,904	0	271,432	445,656	0	445,656	0
CFCR	453,058	94,123	65,000	196,358	808,539		808,539	0
Grants & Contributions	1,290,000	1,642,793	6,964,822	(2,964,843)	6,932,772	2,066,146	6,961,776	29,004
Capital Receipts	840,000	1,043,077	0	9,000	1,892,077	1,813,044	1,983,312	91,235
SUB TOTAL	3,175,378	4,429,206	7,029,822	(3,055,008)	11,579,398	3,879,190	11,469,646	(109,752)
TOTAL CAPITAL PROGRAMME FUNDING	38,451,123	6,147,857	7,770,822	(6,276,591)	46,093,211	27,207,735	45,585,711	(507,500)

ECONOMY & COMMUNITIES

CAPITAL MONITORING 2017/18

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/(Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
Completed Projects														
PURCHASE OF STRATEGIC ASSETS	1,113,417	1,071,207	1,113,417	0	1,280	1,270	1,280	1,280	0		0	Complete	Complete	
Biomass Supply Chain	28,000	30,440	28,000	0	27,960	21,848	30,400	27,960	0		0		Complete	
Greenwood Interchange	139,295	105,349	139,295	0	119,380	84,683	85,434	119,380	0		0		Complete	
HAWKHILL ROUNDABOUT *	0	(1,187)	0	0	0	0	(1,187)	0	0		0		Complete	
LARGS SPORTS DEVELOPMENT	299,276	299,276	299,276	0	2,941	2,941	2,941	2,941	0		0	Complete	Complete	
ST BRIDE'S CHAPEL, ARRAN	177,009	181,251	185,594	8,585	95,568	95,568	99,810	104,153	8,585	8,585	0		Complete	£3,658 also required in 18/19 for retention
Total Completed Projects	1,756,998	1,686,337	1,765,583	8,585	247,129	206,310	218,678	255,714	8,585	8,585	0			
Total Economy & Communities	70,695,516	38,855,581	70,712,617	17,101	19,232,275	6,521,038	8,103,350	19,174,178	(58,097)	17,101	(75,198)			

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

CAPITAL MONITORING 2017/18

EDUCATION & YOUTH EMPLOYMENT

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/(Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
Completed Projects														
HAYOCKS PRIMARY SCHOOL NURSERY ADAPTS	208,862	207,138	208,862	0	2,062	0	338	2,062	0		0	✔	Complete	
GLENCAIRN PRIMARY SCHOOL NURSERY ADAPTS	101,273	100,573	101,273	0	700	0	0	700	0		0	✔	Complete	
LOUDON MONT PRIMARY SCHOOL NURSERY ADAPTS	734,330	586,659	691,236	(43,094)	449,416	393,170	301,745	406,322	(43,094)	(43,094)	0	✔	Complete	
WEST KILBRIDE PRIMARY SCHOOL NURSERY ADAPTS	29,011	28,295	29,011	0	716	0	0	716	0		0	✔	Complete	
WHITLEES COMM CTR NURSERY ADAPTS	151,820	147,736	151,820	0	4,194	0	110	4,194	0		0	✔	Complete	
CASTLEPARK PRIMARY - REMODELLING	122,334	114,363	114,363	(7,971)	23,462	7,552	15,491	15,491	(7,971)	(7,971)	0	✔	Complete	
KILWINNING ESTATE SECONDARY PITCH	679,391	664,843	679,391	0	634,638	620,091	620,090	634,638	0		0	✔	Complete	
LEARNING ACADEMY AUCHENHARVIE	406,045	400,164	406,045	0	0	0	(5,881)	0	0		0	✔	Complete	
Total Completed Projects	2,433,065	2,249,771	2,382,000	(51,065)	1,115,188	1,020,813	931,894	1,064,123	(51,065)	(51,065)	0			
Total Education & Skills	134,761,446	57,756,023	134,710,381	(51,065)	9,611,145	2,822,742	3,352,806	9,925,013	313,868	(51,065)	364,933			

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

CAPITAL MONITORING 2017/18

FINANCE & CORPORATE SUPPORT

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/(Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£	£	£			
Financial Services														
DEFIBRILLATORS	157,231	145,255	157,231	0	19,491	7,516	7,515	19,491	0		0			Original project complete. Additional new streams now coming online.
CAREFIRST IT SYSTEM	120,678	84,620	120,678	0	0	0	0	0	0		0			
Total Financial Services	277,909	229,875	277,909	0	19,491	7,516	7,515	19,491	0	0	0			
Information Technology														
PC REPLACEMENT/VIRTUAL DESKTOP *	182,235	9,127	182,235	0	182,235	50,000	9,127	182,235	0		0			
MICROSOFT OFFICE UPGRADE *	70,000	73,254	70,000	0	70,000	70,000	73,254	73,254	3,254		3,254	Complete	Complete	Project complete for current year
DATA RATIONALISATION & STORAGE	809,617	309,617	809,617	0	147,905	0	147,905	147,905	0		0			
PSN COMPLIANCE	384,000	355,647	384,000	0	35,591	9,591	7,238	35,591	0		0			
AGILE WORKING *	107,989	23,221	107,989	0	107,989	37,989	23,221	107,989	0		0			
Total Information Technology	1,553,840	770,865	1,553,840	0	543,720	167,580	260,745	546,974	3,254	0	3,254			
Council IT Strategy														
WIRELESS ACCESS IN SCHOOLS	480,984	472,313	480,984	0	15,849	7,178	7,178	15,849	0		0			
MANAGED WAN SERVICES	773,583	640,280	773,583	0	135,846	2,625	2,543	135,846	0		0			
SCHOOLS ICT INVESTMENT *	443,963	317,597	443,963	0	443,963	317,000	317,597	443,963	0		0			
BUSINESS CONTINUITY	400,000	0	400,000	0	0	0	0	0	0		0			
INFRASTRUCTURE ENHANCEMENTS *	84,433	9,710	84,433	0	84,433	50,000	9,710	84,433	0		0			
Microsoft Enterprise Agreement	825,000	0	825,000	0	0	0	0	0	0		0			Part of Capital Plan Refresh
Total IT Strategy	3,007,963	1,439,899	3,007,963	0	680,091	376,803	337,028	680,091	0	0	0			
Completed Projects														
FMS SYSTEM	369,690	340,870	369,690	0	224,490	195,670	195,670	224,490	0		0		Complete	
WINDOWS SERVER MIGRATION	840,059	833,531	840,059	0	39,246	32,095	32,718	39,246	0		0		Complete	
Total Completed Projects	1,209,749	1,174,401	1,209,749	0	263,736	227,765	228,388	263,736	0	0	0			
Total Finance & Corporate Support	6,049,461	3,615,040	6,049,461	0	1,507,038	779,664	833,675	1,510,292	3,254	0	3,254			

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

HEALTH & SOCIAL CARE

CAPITAL MONITORING 2017/18

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/(Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£	£	£			
Management & Support HOME CARE SYSTEM	433,918	331,598	433,918	0	102,320	0	0	102,320	0		0			
HSCP ICT Investment to Support Integration	250,000	104,818	250,000	0	118,625	50,000	43,443	118,625	0		0			
Total Management & Support	683,919	436,417	683,919	0	220,945	50,000	43,443	220,945	0	0	0			
Housing Non HRA														
IMPROVEMENT GRANTS *	934,046	266,836	934,046	0	934,046	539,000	266,836	524,000	(410,046)		(410,046)			Request for carry forward - claimants have up to a year to spend grant thus making projected costs complex to calculate
CARE & REPAIR	15,000	121,306	15,000	0	15,000	10,200	121,306	15,000	0		0			
Total Housing Non HRA	949,046	388,142	949,046	0	949,046	549,200	388,142	539,000	(410,046)	0	(410,046)			
Older People														
TARRYHOLME	3,608,000	113,038	3,608,000	0	200,000	22,446	48,238	200,000	0		0			
TARRYHOLME DRIVE - WARRIX AVENUE	871,000	0	871,000	0	150,000	0	0	150,000	0		0			
Total Older People	4,479,000	113,038	4,479,000	0	350,000	22,446	48,238	350,000	0	0	0			
Total Health & Social Care	6,111,965	937,597	6,111,965	0	1,519,991	621,646	479,824	1,109,945	(410,046)	0	(410,046)			

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

CAPITAL MONITORING 2017/18

PLACE

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/ (Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
Transport														
VEHICLES *	2,076,045	1,428,836	2,076,045	0	2,076,045	1,441,000	1,428,836	2,076,045	0		0			
Total Transport	2,076,045	1,428,836	2,076,045	0	2,076,045	1,441,000	1,428,836	2,076,045	0	0	0			
Waste Services														
SHEWALTON LANDFILL	14,402,485	13,433,848	14,402,485	0	617,943	161,307	161,306	617,943	0		0			
Total Waste Services	14,402,485	13,433,848	14,402,485	0	617,943	161,307	161,306	617,943	0	0	0			
Renewable Energy														
RENEWABLE ENERGY PROGRAMME	76,581	51,018	76,581	0	25,563	0	0	25,563	0		0	Holding code	Holding code	
Total Renewable Energy	76,581	51,018	76,581	0	25,563	0	0	25,563	0	0	0			
Completed Projects														
LAMLASH GREEN COASTAL PROTECTION	95,000	53,227	95,000	0	94,929	94,929	53,156	94,929	0		0		Complete	
BANNOCH BURN KILW'G FLOOD WORK	225,000	227,252	227,252	2,252	88,369	88,369	90,621	90,621	2,252	2,252	0	Complete	Complete	
BRIDGEGATE HOUSE REFURB	9,614,276	9,604,920	9,605,344	(8,932)	10,627	1,270	1,270	1,695	-8,932	-8,932	0		Complete	
CUNNINGHAME HOUSE PHASE 2	1,177,471	1,176,278	1,177,471	0	1,193	0	0	1,193	0		0		Complete	
CUNNINGHAME HOUSE PHASE 3-4	2,138,040	2,059,635	2,138,040	0	54,045	308	-24,360	54,045	0		0		Complete	
RECORDS UNIT REPLACEMENT	252,919	252,918	253,228	309	4,058	0	4,058	4,367	309	309	0	Complete	Complete	
CUNNINGHAME HOUSE PHASE 5	665,530	658,530	665,530	0	7,067	0	67	7,067	0		0		Complete	
CORP ASSET MANAGEMENT SYSTEM	86,392	86,973	86,973	581	10,257	0	10,838	10,838	581	581	0	Complete	Complete	
SALTCOATS TOWN HALL	3,770,148	3,418,590	3,770,148	0	178,475	-173,966	-173,084	178,475	0		0		Complete	
MACKINTOSH PLACE	450,000	464,550	464,550	14,550	450,000	450,000	464,550	464,550	14,550	14,550	0	Complete	Complete	
SKELMORLIE CEMETERY WALL	132,648	131,940	132,648	0	3,158	3,158	2,449	3,158	0		0		Complete	
LAMLASH CEMETERY EXTENSION	23,138	23,138	23,138	0	7,307	4,077	7,307	7,307	0		0	Complete	Complete	
KILWINNING CEMETERY	50,169	47,385	50,645	476	46,319	43,535	43,535	46,795	476	476	0		Complete	
ARDROSSAN CEMETERY WORKS	146,461	145,466	146,461	0	995	0	0	995	0		0		Complete	
DREGHORN CEMETERY	2,145	2,145	2,145	0	2,145	2,145	2,145	2,145	0		0	Complete	Complete	
OLD BARONY CEMETERY WORKS	66,541	60,836	66,541	0	5,705	0	0	5,705	0		0		Complete	
LYCH GATE, LOCHRANZA, ARRAN	32,230	27,100	28,060	(4,170)	7,616	2,486	2,486	3,446	-4,170	-4,170	0		Complete	
KNADGERHILL CEMETERY	118,519	101,718	118,496	(23)	115,944	108,780	101,718	115,921	-23	-23	0		Complete	
BEITH AULD KIRK	261,153	207,931	262,423	1,270	261,153	175,307	207,931	262,423	1,270	1,270	0		Complete	
SOLAR PV RETROFIT PROGRAMME	1,864,516	1,855,328	1,864,516	0	11,376	2,188	2,188	11,376	0		0		Complete	
BIOMASS RETROFIT PROGRAMME	3,383,870	3,340,805	3,383,870	0	14,308	-10,775	-28,757	14,308	0	0	0		Complete	

PLACE

CAPITAL MONITORING 2017/18

Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18							DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Year to Date Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Actual Over/ (Under) Spend for 17/18	True Over/ (Under) Spend	Carry Forward to 2018/19	Delivery Status Financial	Delivery Status Physical	
SOLAR PV RETROFIT EXTENSION	120,000	0	120,000	0	120,000	0	0	0	-120,000		-120,000	Complete	Complete	Budget requested to be carried forward for future projects
SOLAR ARRAYS	200,001	187,704	187,704	(12,297)	12,297	0	0	0	-12,297	-12,297	0	Complete	Complete	
ICT WASTE MANAGEMENT SYS	184,454	184,454	184,454	0	0	0	0	0	0		0	Complete	Complete	
Total Completed Projects	25,060,622	24,318,823	25,054,638	(5,984)	1,507,343	791,811	768,119	1,381,359	(125,984)	(5,984)	(120,000)			
Total Place	80,641,237	49,083,543	80,635,253	-5,984	13,992,267	7,012,441	6,855,534	13,866,283	-125,984	-5,984	-120,000			

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

Other Budgets								
Project Description	TOTAL PROJECT				CURRENT YEAR 2017/18			
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2017/18	Actual Expenditure to 30 November 2017	Projected Expenditure to 31 March 2018	Over/ (Under) Spend for 17/18
	£	£	£	£	£	£	£	£
FLEXIBILITY	230,495	0	0	(230,495)	230,495	0	0	(230,495)
Total Other Budgets	230,495	0	0	(230,495)	230,495	0	0	(230,495)

**HRA Capital Statement
For Year Ended 31 March 2018**

Description	Budget Approved 01 March 2017	Budget B/Fwd/ (C/Fwd)	Approved Revisions to programme	Revised Budget 2017/18	Year to Date Budget	Actual expenditure/ income to 30 November 2017	Projected Spend to 31/03/2018	Projected Year End Variance	Carry forward to 18/19	True underspend	Comments
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Council House Build Programme											
Council House Building General	8,832	(1,773)	(6,483)	576	384	3	576	-	-	-	
Acquisition Of Houses On Open Market	400	483	-	883	589	565	883	-	-	-	
New Build Fencedyke	-	1,703	-	1,703	1,135	1,329	1,490	(213)	-	(213)	Account now being finalised and projected underspend noted.
New Build Dickson Drive Phase 1	-	-	-	-	-	(199)	-	-	-	-	
New Build Montgomery Court	-	-	-	-	-	(23)	7	-	-	7	
New Build Glencairn House SHU	3,540	849	-	4,389	2,926	2,325	4,389	-	-	-	
New Build Canal Court SHU	6,330	(166)	(2,152)	4,012	2,675	918	3,090	(922)	(922)	-	Reflects revised project plan - anticipated completion October 2018
New Build Dickson Drive Phase 2	-	501	-	501	334	2	100	(401)	(401)	-	Only land purchase and initial fees anticipated for 17/18
New Build Watt Court	4,879	(2)	(4,741)	136	91	61	100	(36)	(36)	-	Completion revised to March 2019 due to change in development plan from Refurbishment to New Build
New Build Sheltered Housing	5,021	-	(5,021)	-	-	-	-	-	-	-	
Total For Council House Build Programme	29,002	1,597	(18,398)	12,201	8,134	4,981	10,636	(1,565)	(1,359)	(206)	
Improvement to Existing Homes - Building Services											
Window Replacement	159	364	-	523	348	100	268	(255)	(255)	-	Underspend arising after review of suitable projects, requested to be carried forward to 18/19
Bathroom Programme	1,944	-	1,426	3,370	2,247	1,685	3,370	-	-	-	
Kitchen Programme	2,200	-	(1,426)	774	516	569	1,052	278	-	278	Overspend reflects costs of take up following the letters to tenants at start of the year, The budget assumes a 55% take up but currently achieving 85%
Total For Improvements to Existing Homes - Building Services	4,303	364	-	4,667	3,111	2,355	4,689	23	(255)	278	
Improvement to Existing Homes - External Contractors											
Central Heating	1,081	407	-	1,488	992	498	1,298	(190)	-	(190)	No Access issues causing underspend in programme. TLO's are exploring initiatives to increase access levels.
Insulated Re-Rendering	1,064	(40)	-	1,023	682	1,120	1,023	-	-	-	
Electrical Rewiring	518	67	-	585	390	363	425	(160)	-	(160)	No Access issues causing underspend in programme. TLO's are exploring initiatives to increase access levels.
Total For Improvements to Existing Homes - External Contractors	2,663	434	-	3,097	2,064	1,980	2,747	(350)	-	(350)	
Refurbishment Schemes											
Refurbishment Schemes	3,526	(2,673)	(853)	-	-	-	120	120	120	-	Revised carry forward to reflect anticipated spend in 17/18 comprising £0.080m for lift refurbishment and £0.040m for an extension.
Refurb Montgomery Court	-	-	-	-	-	(33)	1	1	-	1	
Roofing & Rendering	3,681	(3)	-	3,679	2,453	2,583	3,679	-	-	-	
Infrastructure Improvements	265	(265)	-	-	-	-	-	-	-	-	
Refurb - Robert W Service Ct Sh	-	1,643	-	1,643	1,096	1,410	1,536	(107)	-	(107)	This is now complete. Underspend has been noted.
Refurb - Dickson Court	340	1,395	(933)	802	535	16	750	(52)	(52)	-	Reflects revised project plan - anticipated completion October 2018
Kilwinning Housing Office	212	-	-	212	141	4	160	(52)	(52)	-	Work will start in February 2017 with completion in 18/19.
Connell Court	-	1,366	(1,266)	100	67	-	20	(80)	(80)	-	Only initial fees anticipated in 17/18, revised start date June 2018.
Total For Refurbishment Schemes	8,025	1,464	(3,052)	6,436	4,291	3,980	6,266	(170)	(64)	(106)	
Other Capital Works											
Energy Efficiency Standard	1,061	-	-	1,061	707	448	1,061	-	-	-	
Other Capital Works	273	534	-	808	538	218	708	(100)	(100)	-	Carry Forward requested for Asbestos Works which will take place in 18/19
Cap Exp Bourtreehill Car Parking Pilot	-	-	-	-	-	-	-	-	-	-	
Professional Management Charges	1,139	-	-	1,139	759	-	1,139	-	-	-	This will be reviewed prior to P10 to ascertain the amount of professional fees that will be charged for the year.
Total For Other Capital Works	2,473	534	-	3,008	2,005	666	2,908	(100)	(100)	-	
TOTAL EXPENDITURE	46,466	4,393	(21,450)	29,408	19,606	13,961	27,246	(2,162)	(1,778)	(384)	The net underspend from True Variances will be carried forward to future years under house building general
Sale Of Council Houses	-	-	-	-	-	(899)	(899)	(899)	-	(899)	Capital receipts are still being received from the final council house sales in 16/17. This will reduce required borrowing in 17/18.
Sale Of Assets	-	-	-	-	-	(1)	(1)	(1)	-	(1)	
CFCR	(15,346)	265	-	(15,080)	(10,054)	-	(15,080)	-	-	-	
Capital Grants - House Building	(10,146)	(684)	6,680	(4,150)	(2,767)	(1,256)	(4,337)	(187)	-	(187)	Additional Scottish Government grant received
Affordable Housing Contribution	(838)	-	-	(838)	(559)	-	(952)	(114)	-	(114)	The additional income reflects the full allocation for Glencairn drawn in 17/18
Funding from Reserves	(212)	-	-	(212)	(141)	-	(160)	52	52	-	Funding will be required in 18/19
Council House Build Fund	-	(494)	-	(494)	(329)	-	(494)	-	-	-	
Prudential Borrowing	(19,924)	(3,480)	14,770	(8,634)	(5,756)	-	(5,323)	3,311	1,726	1,585	Decrease in borrowing requirement due to the net underspend identified above
TOTAL INCOME	(46,466)	(4,393)	21,450	(29,408)	(19,606)	(2,215)	(27,246)	2,162	1,778	384	
NET EXPENDITURE	-	-	-	-	-	11,746	0	0	-	0	