

The Highland Council
Community Services Committee
18 August 2016

Agenda Item	6
Report No	COM 25/16

Capital Expenditure – Final Outturn 2015/16 and First Quarter Monitoring 2016/17

Report by Director of Community Services

Summary

This report invites Members to approve the capital expenditure outturn position for the year ended 31 March 2016, and the monitoring position for the period 1 April 2016 to 30 June 2016.

1. Background

1.1 This report is produced in support of the Council's corporate governance process, which in turn is designed to support/augment the Council's overall/corporate delivery of all of its obligations in terms of the Single Outcome Agreement.

2. Final Outturn 2015/16

2.1 The summary of capital expenditure against current programme and final outturn is included in **Appendix 1**. The "Revised Net Budget" column is that approved by the Highland Council on 17 December 2015, amended to take account of the budget transfer of £0.140m from Care & Learning for a contribution towards works at Acharacle burial ground.

2.2 The "Revised Net Budget" column has been reduced by the net slippage of £1.002m, as reported to the Community Services Committee, and this sum will be carried forward for inclusion in the 2016/17 Service's capital plan.

3. Net Expenditure

3.1 The final outturn for net expenditure is £13.482m, representing 96.4% of the 2015/16 programmed figure, leading to a net variance of £0.500m. The net variance is represented by slippage of £0.684m and accelerated expenditure of £0.184m. The net variance will be carried forward for inclusion in the 2016/17 Service's capital plan.

3.2 There are overspends totalling £0.542m, principally on road maintenance (£0.270m) and additional works required on the Acharacle burial ground (£0.216m). The bulk of the overspend has been met by an underspend of £0.516m in the vehicle and plant purchases budget.

3.3 Budgets for projects not started or partially completed have been carried forward to the 2016/17 programme.

4. Housing Revenue Account (HRA) – Final Outturn 2015/16

- 4.1 The HRA capital programme reflects the Council's commitment to meet the Scottish Housing Quality Standard (SHQS), to ensure that properties are adapted to meet the changing needs of tenants, and the Council house building programme.
- 4.2 The mainstream HRA Capital Programme 2013/15 was approved by the Finance, Housing and Resources (FHR) Committee on 3 October 2012, subsequently updated for revised cost estimates, and approved by the FHR Committee on 9 October 2013 and Community Services Committee on 5 February 2015. Allowing for the underspend in 2014/15, the remaining budget to fund SHQS work, adaptations, and other improvements to existing housing is £44.825m.
- 4.3 The Council house building programme was approved by the FHR Committee on 30 January 2013, and further amended at the Highland Council meeting on 7 March 2013, giving an overall target of 688 new Council houses by 2017. The total programme cost is estimated to be of the order of £92m. To allow progression and continuation of the programme, the Council house building element of the HRA capital programme for 2015/16 is £19.701m.
- 4.4 The capital programme summary is included in **Appendix 2**. It shows net expenditure to 31 March 2016 was £55.759m of which £36.104m relates to mainstream HRA capital programme expenditure, £19.295m relates to Council house building, and £0.360m relates to new build through the temporary accommodation re-provisioning project.
- 4.5 The final outturn for net expenditure is £55.759m leading to a net variance of £9.267m. The net variance is represented by slippage of £4.151m; accelerated expenditure of £0.576m; and a net underspend of £5.692m. The net underspend comprises an underspend on the SHQS of £7.660m and an overspend of £1.968m in the Council house element of the HRA capital programme.
- 4.6 The principal reasons for the underspend are unutilised contingency sums in Scape contracts and a fall in the number of required heating installations to properties as a result of tenant opt-outs. The overspend in the Council house building element is due to projects progressing in advance of previously predicted timetables, and unrealistic original budget estimates.
- 4.7 The overall HRA capital programme for 2015/16 was partly funded from HRA capital receipts of £1.602m; capital from current revenue of £4.754m; grant income and landbank funding of £11.768m; sale of properties under the Low-cost Initiative for First Time buyers (LIFT) scheme of £0.854m; and other contributions from individuals and services of £0.470m. The remainder of funding was through new borrowing of £35.951m, of which £29.456m related to mainstream programme and £6.495m related to Council house building. £0.360m for new one-bed accommodation was funded from revenue savings on temporary accommodation.

5. SHQS Compliance Update

- 5.1 The last phase of the SHQS programme was initially approved at Finance, Housing and Resources Committee on 3 October 2012. Since 2012 work has taken place through 55 individual contracts. In addition, the 2015/16 programme comprised 32 individual projects aimed at completing all outstanding work.
- 5.2 The SHQS programme is now complete on site. Any individual properties that have not been addressed will be prioritised when developing future capital programmes. These will be in line with the principles of the HRA Capital Plan 2016-2021 which was approved at Committee on 20 August 2015.
- 5.3 A report detailing SHQS compliance will be presented to November Committee.

6. Capital Expenditure Monitoring (1 April 2016 to 30 June 2016)

- 6.1 The summary of capital expenditure against current programme and estimated outturn is included in **Appendix 3**. The "Budget" column is that approved by the Highland Council on 17 December 2015, amended to include the 2015/16 net slippage of £1.502m.

7. Current Position

- 7.1 After 3 months of the financial year end the net expenditure is £2.617m representing 15.2% of the 2016/17 programmed figure.

8. Progress on Capital Projects

- 8.1 Progress on capital projects is as reported in the notes column on **Appendix 3**.

9. Estimated Outturn

- 9.1 The projected outturns for net expenditure is £17.167m leading to a net variance of £Nil. The net variance is represented by overspends totalling £0.450m and is offset by underspends totalling £0.450m leading to a balanced programme at the end of the financial year.

10. Major Issues and Variances

- 10.1 At present there are no major issues or variances.

11. HRA Capital Programme 2016-17

- 11.1 The mainstream HRA Capital Programme 2016/17 was approved by the Community Services Committee on 5 November 2015, amended to include £4.069m of the 2015/16 underspend to allow completion of the final SHQS work, retentions and defect costs. The mainstream HRA capital budget for 2016/17 is £16.526m.
- 11.2 The Council house building programme was approved by the FHR Committee on 30 January 2013, and further amended at the Highland Council meeting on 7

March 2013, giving an overall target of 688 new Council houses by 2017. The total programme cost is estimated to be of the order of £92m. To allow progression and continuation of the programme, the Council house building element of the HRA capital programme for 2016/17 is £23.208m.

12. Net Expenditure

- 12.1 After 3 months of the financial year end the net expenditure is £4.317m representing 10.9% of the 2016/17 programmed figure.

13. Progress on Programme

- 13.1 Progress on capital projects is as reported in the notes column on **Appendix 4**.

14. Estimated Outturn

- 14.1 The projected outturn for net expenditure is £39.734m leading to a balanced programme.

15. Major Issues and Variances

- 15.1 At present there are no major issues or variances.

16. Implications

- 16.1 Resource implications are discussed in the report.
- 16.2 Risk implications to the budget position, and budget assumptions, will be kept under regular review and any risks identified reported to future Committees.
- 16.3 There are no other known legal, equality, climate change/Carbon Clever, Gaelic or rural implications arising as a direct result of this report.

Recommendations

Members are invited to approve:-

1. the capital expenditure outturn position for the year ended 31 March 2016; and
2. the capital expenditure monitoring position for the period 1 April 2016 to 30 June 2016.

Designation:	Director of Community Services
Date:	2 August 2016
Author:	Mike Mitchell, Service Finance Manager
Background Papers:	Monitoring Statements 31/03/16, 30/06/16 and the Highland Council Financial Ledger

MONITORING OF CAPITAL EXPENDITURE - 1ST APRIL 2015 TO 31ST MARCH 2016

SERVICE: COMMUNITY SERVICES

Project Description	Actual	Revised	Year End	Year End	(Slippage)/	Anticipated	COMMENTS
	Net	Net	Estimated Net	Net	Acceleration	Year End	
	Year to Date	Budget	Outturn	Variance	Net	(Under)/Over	
	£000	£000	£000	£000	£000	£000	
ROADS AND BRIDGES							
Structural Road Works							
Road Structural Capital Works	3,493	2,841	3,493	652	0	652	Additional structural work done to use up surface dressing underspend.
Road Surface Dressing Capital	1,305	1,687	1,305	(382)	0	(382)	Surface dressing budget diverted to structural work.
Bridges, Retaining Walls & Culverts	293	389	293	(96)	(96)	0	Carried forward to 2016/17.
Area Minor Capital Works							
Area Minor Works - Traffic Calming	3	0	3	3	0	3	Works ongoing.
Timber Extraction	(103)	46	(104)	(150)	(150)	0	Grant income received for earlier years. Carried forward for new schemes.
ACTIVE TRAVEL							
Bus Shelters	135	182	135	(47)	(47)	0	Ward discussions ongoing on programme of bus shelter installations. Framework contract now awarded. Installations progressing.
Traffic Management Improvements	79	165	79	(86)	(86)	0	Traffic signals at various sites progressing.
LIGHTING							
Structural Lighting Works	2,445	2,588	2,445	(143)	(143)	0	Works ongoing in all Areas. Funding allocated to replacement of old columns & defected cabling. LED replacements ongoing in all areas. Additional investment of £2m linked to revenue saving on electricity costs.
FERRIES AND HARBOURS							
Harbours General Structural Works	196	176	196	20	20	0	Schemes approved at Harbour Management Board - programme of works lagging behind. Schemes carried forward to 2016/17.
Pontoons	65	26	65	39	39	0	Installations ongoing.
ENVIRONMENTAL HEALTH							
Contaminated Land	40	102	40	(62)	(36)	(26)	Last of the budget available for 2016/17 only.
COMMUNITY WORKS							
Burials and Cremations							
Burial Ground Extension - Portree	20	20	20	0	0	0	Design work ongoing. Phase 1 works to be undertaken in Spring 2016.
Burial Ground Extension - Nairn	565	451	565	114	114	0	Main works contract awarded to NRS £593k. Site start early Feb. Due for completion by May 2016.
Burial Ground Acharacle	356	140	356	216	0	216	Works complete except landscaping.
Burial Ground Fodderty	20	0	20	20	0	20	Extension design brought forward - works 2016/2017
Burial Ground Ullapool	4	0	4	4	0	4	Design work ongoing.
Burial Ground Tain	20	0	20	20	0	20	Retention of £3.5K paid. Some additional works to paths & walls completed in December at a cost of £14k
Burial Ground Mellon Charles	1	0	1	1	0	1	Design work ongoing.
Burial Ground Dornoch	2	0	2	2	0	2	Design work ongoing.
Inverness Crematorium - Replacement Cremators	443	444	443	(1)	(1)	0	To be completed this financial year. Contract awarded.
War Memorials	11	0	11	11	11	0	Programme of works underway in conjunction with Community groups - fully funded by capital discretionary budget.
Public Toilets							
Public Conveniences - Invergordon	6	0	6	6	0	6	Works complete. Retention paid.
Parks and Play Areas - Development							
Play Areas	167	195	167	(28)	(28)	0	Carried forward to 2016/17.
Depots							
Depots - Health & Safety	25	94	25	(69)	(69)	0	Carried forward to 2016/17.
VEHICLES & PLANT							
Vehicle & Plant Purchases	3,755	4,271	3,755	(516)	0	(516)	
HOUSING (NON HRA)							
Travelling People Sites	137	165	137	(28)	(28)	0	Carried forward to 2016/17.
OVERALL TOTAL	13,482	13,982	13,482	(500)	(500)	0	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2011

Project Number	Project Title	Number Of Houses	Actual Spend Year to Date	Budget 2015/16	Year End Estimated Outturn	Year End Variance	(Slippage)/ Acceleration	Anticipated Year End (Under)/Over	Comments
Energy Efficient									
HCC0422	Badenoch/Lochaber/Inverness heating	44	£750,256	1,192,723	750,256	- 442,467	-	442,467	
HCC0424	Heating upgrade from electric storage	204	£2,127,024	1,503,014	2,127,024	- 624,010	-	624,010	
HCC0232	Inverness, Nairn & Beaulie windows and doors	312	£245,713	220,430	245,713	- 25,283	-	25,283	
HCA0332	Electric/Solid fuel to gas Ross-shire	266	£533,271	191,741	533,271	- 341,530	-	341,530	
HCA0333	Electric/solid fuel heating replacements Wester Ross	152	£3,055,397	3,878,139	3,055,397	- 822,742	-	822,742	
HCA0334	Solid fuel/electric heating replacements Skye & Lochalsh	155	£3,245,978	3,493,330	3,245,978	- 247,352	-	247,352	
HCA0340	Heating Replacements Skye & Lochalsh/Caithness/Sutherland		£2,660	310,479	2,660	- 307,819	-	307,819	
HCA0337	Electric/solid fuel Heating Replacements Caithness	396	£5,953,879	8,077,364	5,953,879	- 2,123,485	-	2,123,485	
HCA0336	Electric Heating Replacements Sutherland	348	£6,261,138	7,900,160	6,261,138	- 1,639,022	-	1,639,022	
HCC0459	Electric Heating Replacements – Badenoch & Strathspey/Nairn	63	£1,391,212	2,983,744	1,391,212	- 1,592,532	-	1,592,532	
HCC0497	Inverness installation of gas heating	113	£487,737	597,473	487,737	- 109,736	- 22,263	87,473	
HCC0460	Inverness and Nairn installation of gas heating	300	£1,058,979	918,447	1,058,979	- 140,532	-	140,532	
HCC0461	Electric Heating Replacements - Inverness-shire	134	£1,669,859	2,344,905	1,669,859	- 675,046	-	675,046	
HCC0462	Electric Heating Replacements – Lochaber	286	£2,764,750	3,485,367	2,764,750	- 720,617	-	720,617	
HCC0463	Solid fuel Heating Replacements - South Highland	91	£2,121,328	2,996,364	2,121,328	- 875,036	-	875,036	
HCC0464	External wall insulation - south area		£138,300	177,189	138,300	- 38,889	-	38,889	
		2864	£31,807,481	£40,270,869	£31,807,481	-£8,463,388	-£22,263	-£8,441,125	
Free from Serious Disrepair									
HCA0376	Roof replacement works - North Area (est. 100 addresses)	107	£394,807	1,122,863	394,807	- 728,056	- 728,056	-	
	TOTAL	107	£394,807	£1,122,863	£394,807	-£728,056	-£728,056	£0	
Equipment and Adaptations									
	Caithness and Sutherland		£144,745	220,000	144,745	- 75,255	- 75,255	-	
	Skye & Lochalsh and Ross & Cromarty		£251,969	300,000	251,969	- 48,031	- 48,031	-	
	Lochaber, Nairn and Badenoch & Strathspey		£190,074	180,000	190,074	- 10,074	-	-	
	Inverness		£262,493	300,000	262,493	- 37,507	- 37,507	-	
	TOTAL		£849,281	£1,000,000	£849,281	-£150,719	-£150,719	£0	
Structural And Environmental Works									
	Caithness and Sutherland		£444,000	440,000	444,000	- 4,000	- 4,000	-	
	Skye & Lochalsh and Ross & Cromarty		£1,002,036	600,000	1,002,036	- 402,036	- 402,036	-	
	Lochaber, Nairn and Badenoch & Strathspey		£61,916	360,000	61,916	- 298,084	- 298,084	-	
	Inverness		£331,909	600,000	331,909	- 268,091	- 268,091	-	
	TOTAL		£1,839,861	£2,000,000	£1,839,861	-£160,139	-£160,139	£0	
	Retention/defects costs outstanding		£1,212,928	£431,731	1,212,928	781,197	-	781,197	
	OVERALL TOTAL SHQS SPEND	2971	£36,104,358	£44,825,463	£36,104,358	-£8,721,105	-£1,061,177	-£7,659,928	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2011

Project Number	Project Title	Number Of Houses	Actual Spend Year to Date	Budget 2015/16	Year End Estimated Outturn	Year End Variance	(Slippage)/Acceleration	Anticipated Year End (Under)/Over	Comments
NEW BUILDS									
HR515	CHB - Dingwall North Tulloch Castle	13	£29,551	£18,000	29,551	11,551	-	11,551	
HR518	CHB - Gairloch, Achtercairn	8	£11,997	£10,200	11,997	1,797	-	1,797	
HR514	CHB - Inverness St Valery Place	24	£42,974	£20,000	42,974	22,974	-	22,974	
HR527	CHB - Round 4 Conon Bridge P	6	£8,115	£8,100	8,115	15	-	15	
	R4 total:	51	£92,637	£56,300	£92,637	£36,337	£0	£36,337	
HR564	CHB 5 - Alness, Kendal Crescent	10	£1,197,646	£1,075,800	1,197,646	121,846	-	121,846	
HR581	CHB 5 - Alness, Dalmore	15	£1,084,713	£1,359,800	1,084,713	- 275,087	- 275,087	-	
10G0242	CHB 5 - Alness, Dalmore Furnish	9	£1,288	£220,000	1,288	- 218,712	-	- 218,712	
HR584	CHB 5 - Alness, Kendal Pods	8	£862,003	£742,500	862,003	119,503	-	119,503	
	CHB 5 - Alness, Novar Road	6	£46,460	£229,500	46,460	- 183,040	- 183,040	-	
	CHB 5 - Alness, Perrins Road	7	£1,308	£100,000	1,308	- 98,692	- 98,692	-	
HR534	CHB 5 - Ardersier, Nairn Road	10	£35,273	£17,900	35,273	17,373	-	17,373	
HR533	CHB 5 - Aviemore, former community centre	20	£4,746	£29,900	4,746	- 25,154	-	- 25,154	
HR573	CHB 5 - Aviemore, Garnish Way	8	£985,274	£827,200	985,274	158,074	-	158,074	
HR547	CHB 5 - Balmacara, former dairy	8	£1,160,451	£1,305,700	1,160,451	- 145,249	- 145,249	-	
HR535	CHB 5 - Beauly, Simpsons	8	£240,543	£196,800	240,543	43,743	-	43,743	
HR549	CHB 5 - Boat of Garten	10	£154,580	£745,700	154,580	- 591,120	-	- 591,120	
HR566	CHB 5 - Broadford, Broadford House	8	£45,457	£50,000	45,457	- 4,543	-	- 4,543	
HR572	CHB 5 - Broadford, Former Fish Factory	12	£927,134	£1,155,600	927,134	- 228,466	- 228,466	-	
HR545	CHB 5 - Conon Bridge, Braes of Conon	26	£63,767	£36,000	63,767	27,767	-	27,767	
	CHB 5 - Dingwall, Castle Street	11	£18,049	£0	18,049	18,049	18,049	-	
HR556	CHB 5 - Dingwall, Craigwood	10	£8,113	£12,000	8,113	- 3,887	-	- 3,887	
	CHB 5 - Dingwall, GospelHall/Gladstone Ave	1	£73,797	£67,700	73,797	6,097	-	6,097	
	CHB 5 - Dingwall North P2	9	£718,304	£1,000,000	718,304	- 281,696	- 281,696	-	
HR548	CHB 5 - Dornoch, Deans Park	6	£591	£10,500	591	- 9,909	-	- 9,909	
HR582	CHB 5 - Dornoch, Greener Homes	2	£10,528	£25,900	10,528	- 15,372	-	- 15,372	
HR540	CHB 5 - Fort William, former Angus Centre	17	£388,565	£425,400	388,565	- 36,835	-	- 36,835	
	CHB 5 - Fort William, Belhaven	5	£278,421	£0	278,421	278,421	-	278,421	
	CHB 5 - Fort William, Tweeddale	22	£2,022,632	£750,000	2,022,632	1,272,632	-	1,272,632	
	CHB 5 - 99 Glenborrodale	2	£433	£1,000	433	- 567	-	- 567	
HR558	CHB 5 - Grantown on Spey, Garth	7	£0	£200,000	-	- 200,000	-	- 200,000	
	CHB 5 - Grantown on Spey, Spey Avenue	4	£103,233	£0	103,233	103,233	-	103,233	
HR543	CHB 5 - Invergordon, Flemingway P2	11	£146,909	£17,900	146,909	129,009	-	129,009	
	CHB 5 - Invergordon, Former Garage	10	£364,278	£283,000	364,278	81,278	-	81,278	
HR528	CHB 5 - Inverlochy (distillery)	21	£202,979	£195,100	202,979	7,879	4,979	2,900	
HR587	CHB 5 - Inverlochy (distillery)	1	£55,339	£51,900	55,339	3,439	-	3,439	
HR583	CHB 5 - Inverness, Academy Street	14	£1,328,785	£1,191,900	1,328,785	136,885	136,885	-	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2011

Project Number	Project Title	Number Of Houses	Actual Spend Year to Date	Budget 2015/16	Year End Estimated Outturn	Year End Variance	(Slippage)/ Acceleration	Anticipated Year End (Under)/Over	Comments
HR551	CHB 5 - Inverness, Balloan Road	24	£433,373	£169,400	433,373	263,973	-	263,973	
HR561	CHB 5 - Inverness, Balloch	7	£13,024	£13,100	13,024	- 76	-	76	
HR560	CHB 5 - Inverness, Caulfield Road	13	£200,538	£50,000	200,538	150,538	-	150,538	
	CHB 5 - Inverness, 99 Church Street	10	£4,231	£0	4,231	4,231	-	4,231	
	CHB 5 - Inverness, Craigton Avenue	16	£130	£500	130	- 370	- 370	-	
	CHB 5 - Inverness, Former Jolly Drover	11	£48,281	£30,000	48,281	18,281	-	18,281	
HR562	CHB 5 - Inverness, Glendoe Terrace	15	£34,994	£32,100	34,994	2,894	-	2,894	
	CHB 5 - Inverness, Glendoe Terrace	42	£290,554	£865,500	290,554	- 574,946	- 574,946	-	
	CHB 5 - Inverness, Glenurquhart Road	8	£360,127	£600,000	360,127	- 239,873	- 239,873	-	
HR531	CHB 5 - Inverness, Huntly House	20	£923,424	£1,750,000	923,424	- 826,576	-	826,576	
HR536	CHB 5 - Inverness, Milton of Leys P1	22	£2,590	£28,000	2,590	- 25,410	-	25,410	
	CHB 5 - Inverness, Old Edinburgh Road		£34,928	£0	34,928	34,928	-	34,928	
HR537	CHB 5 - Inverness, Parks Farm	18	£3,332	£21,000	3,332	- 17,668	-	17,668	
HR569	CHB R5 - Inverness, Slackbuie P2	6	£308,887	£2,000	308,887	306,887	-	306,887	
	CHB R5 - Inverness, Tannery Court	3	£21,772	£20,000	21,772	1,772	-	1,772	
HR538	CHB 5 - Inverness, Westercraigs P1	16	£877,608	£782,200	877,608	95,408	-	95,408	
	CHB 5 - Kilbeg, Skye		£202,590	£0	202,590	202,590	-	202,590	
	CHB 5 - Kiltarlity, Balgate Mill	10	£572,045	£260,000	572,045	312,045	-	312,045	
HR530	CHB 5 - Lochcarron, Kirkton Gardens	6	£41,635	£30,000	41,635	11,635	-	11,635	
HR578	CHB 5 - Muir of Ord	22	£194,519	£120,000	194,519	74,519	-	74,519	
HR542	CHB 5 - Nairn, former bus garage	16	£28,229	£26,900	28,229	1,329	-	1,329	
HR541	CHB 5 - Nairn, Lochloy	10	£15,357	£56,400	15,357	- 41,043	- 52,796	11,753	
	CHB 5 - Nairn, Lochloy P2	8	£1,600	£250,000	1,600	- 248,400	- 248,400	-	
	CHB 5 - Nairn, Simpson Street	1	£0	£60,000	-	- 60,000	-	60,000	
	CHB 5 - Portree, Dunvegan Road P2	8	£394,373	£400,000	394,373	- 5,627	-	5,627	
HR544	CHB 5 - Tain, Jackson Drive, P2	12	£473	£33,100	473	- 32,627	-	32,627	
	CHB 5 - Thurso, Princes Street	3	£617,959	£310,500	617,959	307,459	-	307,459	
HR526	CHB 5 - Ullapool Hotel	14	£177,143	£196,900	177,143	- 19,757	-	19,757	
	CHB Additional Schemes	TBC	£137	£85,600	137	- 85,463	- 85,463	-	
	R5 Total	659	£18,335,452	£18,517,900	18,335,452	- 182,448	- 2,254,165	2,071,717	
	TOTAL NEW BUILD SPEND	710	£18,428,089	£18,574,200	£18,428,089	-£146,111	-£2,254,165	£2,108,054	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2016

Project Number	Project Title	Number Of Houses	Actual Spend Year to Date	Budget 2015/16	Year End Estimated Outturn	Year End Variance	(Slippage)/Acceleration	Anticipated Year End (Under)/Over	Comments
HR860	One-off Property Purchases		£866,434	£1,126,400	866,434	- 259,966	- 259,966	-	
HR850	New Build 1 Bed Accommodation		£360,379	£500,000	360,379	- 139,621	-	- 139,621	
TOTAL SPEND			£55,759,260	£65,026,063	£55,759,260	-£9,266,803	-£3,575,308	-£5,691,495	

Capital Receipts 2015/2016

	Funding Budget £'000	Actual to 31/03/2016 £'000	Estimated Outturn £'000	Estimated Variance £'000
Mainstream Investment Programme				
Useable Capital Receipts	1,279	1,602	1,602	323
Contribution to Individual Properties	0	292	292	292
Borrowing	39,776	29,456	29,456	(10,320)
Capital from Current Revenue	3,770	4,754	4,754	984
Total For Mainstream Investment Programme	44,825	36,104	36,104	(8,721)
New Council House Build Programme				
Government Grant	10,040	9,378	9,378	(662)
HRA Balances	0	0	0	0
Contribution from other services	0	178	178	178
sale of LIFT properties	690	854	854	164
Landbank	1,260	2,390	2,390	1,130
Borrowing	7,711	6,495	6,495	(1,216)
Total For New Council House Build Programme	19,701	19,295	19,295	(406)
Borrowing	500	360	360	(140)
Total For New 1 Bed Accommodation	500	360	360	(140)
Balance to C/F to 2015/2016				
GROSS FUNDING	65,026	55,759	55,759	(9,267)

MONITORING OF CAPITAL EXPENDITURE - 1ST APRIL 2016 TO 30TH JUNE 2016

SERVICE: COMMUNITY SERVICES

Project Description	Actual Net	Revised Net	Year End	Year End	(Slippage)/	Anticipated	COMMENTS
	Year to Date	Budget	Estimated Net	Net	Acceleration	Year End	
	£000	£000	Outturn	Variance	Net	(Under)/Over	
	£000	£000	£000	£000	£000	£000	
ROADS AND BRIDGES							
Structural Road Works							
Road Structural Capital Works	44	4,800	4,500	(300)	0	(300)	Works ongoing in all Areas, target completion by year end.
Road Surface Dressing Capital	398	1,500	1,800	300	0	300	Works ongoing in all Areas, target completion by year end.
Bridges, Retaining Walls & Culverts	38	1,096	1,096	0	0	0	Works ongoing.
Area Minor Capital Works							
Area Minor Works - Traffic Calming	4	86	86	0	0	0	Works ongoing.
Timber Extraction	0	150	150	0	0	0	Schemes currently under development.
ACTIVE TRAVEL							
Bus Shelters	47	247	247	0	0	0	Ward discussions ongoing on programme of bus shelter installations. Installations progressing.
Traffic Management Improvements	0	143	143	0	0	0	Traffic signals at various sites progressing.
LIGHTING							
Structural Lighting Works	495	2,500	2,500	0	0	0	Works ongoing in all Areas. Funding allocated to replacement of old columns & defected cabling. LED replacements ongoing in all areas. Additional investment of £2m linked to revenue saving on electricity costs.
FERRIES AND HARBOURS							
Harbours General Structural Works	52	280	280	0	0	0	Schemes approved at Harbour Management Board - programme of works underway.
Lochinver Ice Plant	0	200	200	0	0	0	Grant approved, works to commence shortly, completion this financial year.
Chilling of Fish Market - Kinlochbervie	0	250	250	0	0	0	Tenders awaiting return, grants thereafter to be applied for.
Pontoons	0	11	11	0	0	0	Installations ongoing.
ENVIRONMENTAL HEALTH							
Contaminated Land	0	36	36	0	0	0	Last of funding for site identification and small remedial works.
COMMUNITY WORKS							
Burials and Cremations							
Burial Ground Extension - General	0	316	316	0	0	0	
Burial Ground Extension - Portree	10	77	77	0	0	0	Design work ongoing. Phase 1 works to be undertaken in 2016/17.
Burial Ground Extension - Nairn	198	250	250	0	0	0	Works complete.
Burial Ground Acharacle	12	25	25	0	0	0	Works complete.
Burial Ground Fodderty	2	110	110	0	0	0	Extension design brought forward - works 2016/2017
Burial Ground Ullapool	0	0	0	0	0	0	Design work ongoing.
Burial Ground Dores	0	0	0	0	0	0	Design work ongoing.
Burial Ground Glen Nevis	2	10	10	0	0	0	Design work ongoing.
Burial Ground Alness	0	0	0	0	0	0	Design work ongoing.
Inverness Crematorium - Replacement Cremators	105	1	151	150	0	150	Works complete and cremators operational, retention to be paid. Overspend as reported last financial year.
War Memorials	0	(11)	(11)	0	0	0	Programme of works underway in conjunction with Community groups - fully funded by capital discretionary budget.
Parks and Play Areas - Development							
Play Areas	2	228	228	0	0	0	Area programmes progressing.
Depots							
Depots - Health & Safety	0	219	219	0	0	0	Depot infrastructure programme of works under development.
VEHICLES & PLANT							
Vehicle & Plant Purchases	1,208	4,500	4,350	(150)	0	(150)	Orders placed, budget fully committed for 2016/17.
HOUSING (NON HRA)							
Travelling People Sites	0	143	143	0	0	0	Budget fully committed and will be spent by March 2017.
OVERALL TOTAL	2,617	17,167	17,167	0	0	0	

Project Title	Number of Houses	Budget 2016/17	Actual Spend Year to Date	Year End Estimated Outturn 2016/17	Year End Variance	Slippage / Acceleration	Anticipated Year End (Under)/Over	Comments
HRA Capital Programme 2016/17								
Equipment and Adaptations								
Equipment & adaptations Caithness		100,000	-	100,000	-	-	-	Works carried out on demand
Equipment & adaptations Sutherland		125,000	-	125,000	-	-	-	Works carried out on demand
Equipment & adaptations Inverness City and Area		300,000	130	300,000	-	-	-	Works carried out on demand
Equipment & adaptations Badenoch & Strathspey		37,800	-	37,800	-	-	-	Works carried out on demand
Equipment & adaptations Nairn		46,800	-	46,800	-	-	-	Works carried out on demand
Equipment & adaptations Fort William & Ardnamurchan		57,600	-	57,600	-	-	-	Works carried out on demand
Equipment & adaptations Caol & Mallaig		37,800	-	37,800	-	-	-	Works carried out on demand
Equipment & adaptations Skye, Ross & Cromarty		395,000	-	395,000	-	-	-	Works carried out on demand
TOTAL		1,100,000	130	1,100,000	-	-	-	
Major Component Replacement								
Bathroom replacement Caithness	48	231,663	-	231,663	-	-	-	Work on site 10% complete started May 2016
Kitchen replacement Caithness	46	231,663	-	231,663	-	-	-	Work on site 20% complete started May 2016
Window & door replacement Caithness & Sutherland	55	412,500	9,629	412,500	-	-	-	Design in progress - design stage
Bathroom replacement Sutherland	21	98,646	-	98,646	-	-	-	Contract awarded started May 2016
Kitchen replacement Sutherland	20	98,646	-	98,646	-	-	-	Work on site 40% complete started May 2016
Individual bathroom and kitchens Caithness & Sutherland	12	69,981	-	69,981	-	-	-	Work on site 10% complete started May 2016
Bathroom replacement Inverness City & Area	14	70,000	-	70,000	-	-	-	Design in progress
Kitchen replacement Inverness City & Area	33	165,000	-	165,000	-	-	-	Design in progress
Window & door replacement Inverness City	115	780,000	3,234	780,000	-	-	-	Design in progress - design stage
Window & door replacement Inverness Area, Nairn, Badenoch & Strathspey	71	542,000	2,461	542,000	-	-	-	Design in progress - gateway 2
Window & door replacement Fort William & Ardnamurchan, Caol & Mallaig	29	195,000	899	195,000	-	-	-	Design in progress - gateway 2
Replacement bathrooms and kitchens Badenoch & Strathspey	15	39,379	-	39,379	-	-	-	Design in progress
Replacement bathrooms and kitchens Nairn	20	104,470	-	104,470	-	-	-	Design in progress
Replacement bathrooms and kitchens Fort William & Ardnamurchan	20	82,992	-	82,992	-	-	-	Design in progress
Replacement bathrooms and kitchens Caol & Mallaig	9	23,972	-	23,972	-	-	-	Design in progress
Individual bathroom replacement Skye, Ross & Cromarty	16	80,000	-	80,000	-	-	-	Work on site 10% complete started May 2016
Individual kitchen replacement Skye, Ross & Cromarty	15	120,000	-	120,000	-	-	-	Work on site 10% complete started May 2016
Kitchen replacement Skye, Ross & Cromarty	66	556,743	9,602	556,743	-	-	-	Contract awarded - mobilisation
Window & door replacement Skye, Ross & Cromarty	75	554,000	1,513	554,000	-	-	-	Design in progress - gateway 2
Rewiring	165	503,000	37	503,000	-	-	-	Project not started - initiation, addresses required
TOTAL	865	4,959,655	27,375	4,959,655	-	-	-	

Project Title	Number of Houses	Budget 2016/17	Actual Spend Year to Date	Year End Estimated Outturn 2016/17	Year End Variance	Slippage / Acceleration	Anticipated Year End (Under)/Over	Comments
Heating/Energy Efficiency								
Heating replacement Caithness	88	858,000	5,046	858,000	-	-	-	Design in progress
Insulation works Caithness	30	150,000	-	150,000	-	-	-	Project not started
Heating replacement Sutherland	15	165,000	-	165,000	-	-	-	Work on site 30% complete started May 2016
Loft insulation Caithness	35	17,500	-	17,500	-	-	-	Contract awarded - start date later in year
Insulation works Sutherland	15	75,000	-	75,000	-	-	-	Project not started
Heating replacements Caithness & Sutherland	23	233,895	-	233,895	-	-	-	Work on site 10% complete
Heating replacements Inverness and Nairn	64	500,000	3,005	500,000	-	-	-	Project not started
Heating replacements Inverness	10	85,255	-	85,255	-	-	-	Work on site 50% complete
Non-gas heating replacements Inverness, Nairn, Badenoch & Strathspey	58	600,000	2,654	600,000	-	-	-	Project not started
Non-gas heating replacements Fort William & Ardnamurchan, Caol & Mallaig	58	572,961	1,964	572,961	-	-	-	Project not started
Heating replacements Skye, Ross & Cromarty	12	120,000	-	120,000	-	-	-	Work on site 30% complete
Gas heating upgrades Ross & Cromarty	87	950,000	5,328	950,000	-	-	-	Project not started
TOTAL	495	4,327,611	17,997	4,327,611	-	-	-	
External Fabric (Major Component Replacement)								
Works to roofs, soffits, fascia and downpipes Caithness	8	80,000	-	80,000	-	-	-	Work on site 10% complete
Works to roofs, soffits, fascia and downpipes Sutherland	32	250,000	1,741	250,000	-	-	-	Design in progress - gateway 2
Individual external fabric works Caithness & Sutherland		48,331	-	48,331	-	-	-	Project not started
Roof replacement Skye	36	370,000	1,695	370,000	-	-	-	Design in progress - gateway 2
Roof replacement Ross & Cromarty	38	380,000	1,231	380,000	-	-	-	Design in progress - gateway 2
External fabric works Inverness City & Area		477,895	-	477,895	-	-	-	Design in progress
Roof replacement Badenoch & Strathspey	3	21,559	-	21,559	-	-	-	Design in progress
Roof works Nairn	4	26,693	-	26,693	-	-	-	Design in progress
Roof works Caol & Mallaig	4	54,413	-	54,413	-	-	-	Contract awarded
TOTAL	125	1,708,891	4,667	1,708,891	-	-	-	
External Fabric (environmental improvements)								
Environmental improvements Caithness		88,548	-	88,548	-	-	-	Project not started
Environmental improvements Sutherland		39,783	-	39,783	-	-	-	Project not started
Environmental improvements Skye, Ross & Cromarty		80,000	-	80,000	-	-	-	Project not started
Environmental improvements Badenoch & Strathspey		21,559	-	21,559	-	-	-	Design in progress
Environmental improvements Nairn		26,693	-	26,693	-	-	-	Project not started
Environmental improvements Fort William & Ardnamurchan		32,854	-	32,854	-	-	-	Project not started
Environmental improvements Caol & Mallaig		21,559	-	21,559	-	-	-	Project not started
Low-energy lighting in communal blocks		50,000	-	50,000	-	-	-	Design in progress
TOTAL		360,996	-	360,996	-	-	-	
Retention/defects costs outstanding								
Retention/defects costs outstanding		4,068,648	1,268,528	4,068,648	-	-	-	All SHQS projects completed on site
TOTAL	1,485	16,525,801	1,318,697	16,525,801	-	-	-	

Project Title	Number of Houses	Budget 2016/17	Actual Spend Year to Date	Year End Estimated Outturn 2016/17	Year End Variance	Slippage / Acceleration	Anticipated Year End (Under)/Over	Comments
New Builds								
Dingwall North Tulloch Castle	13	24,355	-	24,355	-	-	-	Work on site 80% complete
Alness, Dalmore	15	222,372	120,217	222,372	-	-	-	Works complete - in defect period
Alness, Kendal Crescent	10	38,747	20,231	38,747	-	-	-	Works complete - in defect period
Alness, Kendal Crescent II	9	419,000	95,638	419,000	-	-	-	Tender received
Alness Kendal Pods	8	30,000	368	30,000	-	-	-	Works complete - in defect period
Alness, Novar Road	6	754,369	57,600	782,436	28,067	28,067	-	Work on site 10% complete
Alness, Perrins Road	6	1,000	1,014	180,000	179,000	179,000	-	Design in progress - purchases expected
Aviemore, former community centre	20	31,973	32,092	32,092	119	119	-	Works complete - final account settled
Aviemore, Granish Way	8	56,628	18,502	56,628	-	-	-	Works complete - in defect period
Balmacara, former dairy	8	101,946	82,817	101,946	-	-	-	Works complete
Beauly, Simpsons	8	14,362	-	14,362	-	-	-	Works complete - in defect period
Boat of Garten	10	1,031,781	1,096	1,031,781	-	-	-	Work on site 10% complete
Broadford, Broadford House	8	1,223,066	-	1,223,066	-	-	-	Contract awarded
Broadford, Fish Factory	12	591,026	238,847	591,026	-	-	-	Work on site 90% complete
Dingwall, Castle St	11	725,000	10,261	50,000	- 675,000	- 675,000	-	Design in progress - start delayed, building occupied
Dingwall, Gospel Hall/Gladstone Avenue	1	346,670	76,066	422,000	75,330	75,330	-	Work on site 30% complete
Dornoch, Deans Park	6	10,408	-	10,408	-	-	-	Works complete - in defect period
Dingwall, North P2/St Andrews Road	9	550,318	266,609	550,318	-	-	-	Work on site 80% complete
Fort William, Belhaven	5	729,148	89,333	729,148	-	-	-	Work on site 10% complete
Fort William, former Angus Centre	17	234,346	180,372	234,346	-	-	-	Works complete - in defect period
Fort William, Tweeddale	22	2,258,061	242,061	2,258,061	-	-	-	Work on site 10% complete
Glenborrodale PS	2	1,000	300	1,000	-	-	-	Project not started
Grantown on Spey, Breachen Court	6	50,000	-	50,000	-	-	-	Design in progress
Invergordon, Flemingway P2	11	20,769	19,269	20,769	-	-	-	Works complete
Invergordon, Joss Street P2	5	445,000	-	252,000	- 193,000	- 193,000	-	Design in progress - start delayed, building occupied
Invergordon, Victoria Garage	18	2,274,327	44,362	2,274,327	-	-	-	Work on site 10% complete
Inverloch (distillery)	21	40,000	570	40,000	-	-	-	Works complete - in defect period
Inverloch SN Bungalow	1	388	-	388	-	-	-	Works complete
Inverness, Academy Street	14	28,188	1,978	28,188	-	-	-	Works complete - in defect period
Inverness, Balloan Road	19	36,000	89	55,000	19,000	19,000	-	Works complete - in defect period, landscaping o/s
Inverness, Caulfield Road	13	1,211,536	136,083	1,211,536	-	-	-	Work on site 20% complete
Inverness, Charleston Janny's Houses	3	75,000	-	75,000	-	-	-	Design in progress - start delayed, building occupied
Inverness, Glenurquhart Road	8	606,682	2,998	705,000	98,318	98,318	-	Work on site 30% complete
Inverness, Glendoe Terr P2	44	22,611	23,584	23,584	973	973	-	Out to tender
Inverness, Huntly House	20	1,982,996	150,444	1,982,996	-	-	-	Work on site 60% complete
Inverness, Old Edinburgh Rd	6	7,680	33,522	500,000	492,320	492,320	-	Tender received - accelerated spend
Inverness, Parks Farm	18	120	150	120	-	-	-	Works complete
Inverness, Slackbuie P2	6	20,000	540	20,000	-	-	-	Project not started
Inverness, Tannery Court	3	0	-	-	-	-	-	Work on site 90% complete
Inverness, Westercraigs P1	16	58,814	1,620	58,814	-	-	-	Works complete - in defect period

Project Title	Number of Houses	Budget 2016/17	Actual Spend Year to Date	Year End Estimated Outturn 2016/17	Year End Variance	Slippage / Acceleration	Anticipated Year End (Under)/Over	Comments
Kiltarlity, Balgate Mill	10	901,553	553,655	901,553	-	-	-	Work on site 80% complete
Lochcarron Kirkton Gardens	6	17,000	-	17,000	-	-	-	Works complete - in defect period
Muir of Ord, Urry House	22	2,122,150	-	2,122,150	-	-	-	Work on site 10% complete
Nairn, Lochloy P1	6	10,411	-	10,411	-	-	-	Works complete - in defect period
Nairn Former bus garage	16	830	1,069	1,069	239	239	-	Works complete - final account settled
Nairn, Lochloy P2	8	1,010,875	196,494	1,010,875	-	-	-	Work on site 20% complete
Portree, Dunvegan Road P2	8	657,583	275,364	657,583	-	-	-	Work on site 30% complete
Ullapool, Lochyside Court	14	60,000	1,266	60,000	-	-	-	Works complete - in defect period
CHB Additional Schemes	0	818,508	8,547	793,142	- 25,366	- 25,366	-	Project not started
Individual House Purchases	0	650,754	896	650,754	-	-	-	Project not started
One-Bed House Purchases	0	682,691	12,215	682,691	-	-	-	Project not started
NEW BUILD TOTAL	536	23,208,042	2,998,139	23,208,042	-	-	-	
GRAND TOTAL	2,021	39,733,843	4,316,836	39,733,843	-	-	-	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2017

Capital Receipts 2016/2017

	Funding Budget £'000	Actual to 30/06/2016 £'000	Estimated Outturn £'000	Estimated Variance £'000
Mainstream Investment Programme				
Useable Capital Receipts	1,278	575	1,278	-
RHI Income	-	71	300	300
Contribution to Individual Properties	-	-	-	-
Borrowing	12,458	673	12,158	(300)
Capital from Current Revenue	2,790	-	2,790	-
Total For Mainstream Investment Programme	16,526	1,319	16,526	-
New Council House Build Programme				
Government Grant	8,467	400	8,467	-
HRA Balances	-	-	-	-
Contribution from other services	-	-	-	-
Sale of LIFT properties	-	1	1	1
Landbank	2,195	1,778	2,195	-
Borrowing	12,546	819	12,545	(1)
Total For New Council House Build Programme	23,208	2,998	23,208	-
GROSS FUNDING	39,734	4,317	39,734	-