

Agenda Item	17
Report No	PLA 15/17

HIGHLAND COUNCIL

Committee: Places Committee

Date: 15 June 2017

Report Title: Community Services Capital Expenditure – Final Outturn 2016/17

Report By: Director of Community Services

1. Purpose/Executive Summary

- 1.1 This report invites Members to approve the capital expenditure outturn position for the year ended 31 March 2017 for both the Community Services element of the Council's approved capital programme and the Housing Revenue Account (HRA) capital programme.

2. Recommendations

- 2.1 Members are invited to approve the capital expenditure outturn position for the year ended 31 March 2017.

3. Background

- 3.1 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.

4. Final Outturn 2016/17

- 4.1 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 include the 2015/16 net slippage of £1.502m; £0.062m from the Council's Capital Discretionary Fund for works at Foyers car park; and the inclusion of £0.125m for allocations from the Carbon Clever budget.

5. Net Expenditure

- 5.1 The final outturn for net expenditure is £16.084m, representing 92.7% of the 2016/17 programmed figure, leading to a net variance of £1.270m. The net variance is represented by slippage of £2.069m, accelerated expenditure of £1.108m, and a net underspend of £0.309m. The net slippage of £0.961m will be carried forward for inclusion in the 2016/17 Service's capital plan.
- 5.2 Progress on capital projects is as reported in the notes column on **Appendix 1**.
- 5.3 Budgets for projects not started or partially completed have been carried forward to the 2016/17 programme.

5. HRA Capital Programme – Final Outturn 2016/17

- 5.1 The HRA capital programme reflects the Council's commitment to maintain and improve the housing stock, to ensure that properties are adapted to meet the changing needs of tenants, and the Council house building programme.
- 5.2 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.
- 5.3 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 2016/17 is £23.208m.
- 5.4 The capital programme summary is included in **Appendix 2**. It shows net expenditure to 31 March 2017 was £32.153m of which £8.704m relates to mainstream HRA Capital programme expenditure, £22.941m relates to Council house building, and £0.508m relates to new build through the temporary accommodation re-provisioning project.
- 5.5 The final outturn for net expenditure is £32.153m leading to a net variance of £7.581m. The net variance is represented by slippage of £11.742m; accelerated expenditure of £3.774m; and a net overspend of £0.387m. The net overspend comprises overspends of £0.321m and £0.66m on both the mainstream and Council house elements

respectively of the HRA capital programme.

- 5.6 The principal reason for the underspend is the re-tendering of 10 contracts to ensure that better value for money is achieved. This has resulted in the late award of contracts for window and doors, heating and roofing replacements. There has also been a significant recovery of unutilised contingency sums on two of the SHQS Scape contracts.
- 5.7 The overall HRA Capital programme for 2016/17 was partly funded from HRA capital receipts of £4.210m; capital from current revenue of £4.828m; grant income and landbank funding of £12.063m; and other contributions of £1.091m. The remainder of funding was through new borrowing of £9.961m.

6. Implications

- 6.1 Resource - Resource implications are discussed in the report.
- 6.2 Legal, Community (Equality, Poverty and Rural), Climate Change / Carbon Clever, Gaelic – there are no known implications arising as a direct result of this report.
- 6.3 Risk - Risk implications to the budget position, and budget assumptions, will be kept under regular review and any risks identified reported to future Committees.

Designation: Director of Community Services

Date: 5 June 2017

Author: Mike Mitchell, Service Finance Manager

Background Papers: Monitoring statements 31/3/17 and the Highland Council Financial Ledger

THE HIGHLAND COUNCIL							APPENDIX 1
MONITORING OF CAPITAL EXPENDITURE - 1ST APRIL 2016 TO 31ST MARCH 2017							
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	4,613	4,950	4,613	(337)	0	(337)	Programme of works complete in all Areas.
Road Surface Dressing Capital	1,962	1,500	1,962	462	0	462	Programme of works complete in all Areas.
Bridges, Retaining Walls & Culverts	260	946	260	(686)	(561)	(125)	Works ongoing. Kylesku parapet replacement is slipped to next financial year, however emergency bridging stock and safety barrier works have utilised 50% of the slippage. Bridge works at A831 Struy and C1126 Coronation have slipped to 2017/18.
Area Minor Capital Works							
Area Minor Works - Traffic Calming	90	86	90	4	0	4	Works complete.
Timber Extraction	(13)	150	(13)	(163)	(163)	0	Schemes currently under development, however works will slip to next financial year.
ACTIVE TRAVEL							
Bus Shelters	341	247	341	94	94	0	Programme of bus shelter installations complete. Overspend to be met from 2017/18 allocation.
Traffic Management Improvements	(76)	205	(76)	(281)	(250)	(31)	Slippage to be used for match funding for the Smarter Cities European project to be completed within the next two years.
LIGHTING							
Structural Lighting Works	3,613	2,625	3,613	988	988	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	70	280	70	(210)	(210)	0	Schemes approved at Harbour Management Board - programme of works underway.
Lochinver Ice Plant	0	200	0	(200)	(200)	0	Grant approved, works to commence shortly, completion in 2017/18.
Chilling of Fish Market - Kinlochbervie	13	250	13	(237)	(237)	0	Project cost is £1.463m. Grant award is £1.233m.
Pontoons	1	11	1	(10)	0	(10)	Programme complete.
ENVIRONMENTAL HEALTH							
Contaminated Land	2	36	2	(34)	0	(34)	Last of funding for site identification and small remedial works.
COMMUNITY WORKS							
Burials and Cremations							
Burial Ground Extension - General	26	150	26	(124)	(95)	(29)	
Burial Ground Extension - Portree	46	77	46	(31)	(31)	0	Design work ongoing. Phase 1 works to be undertaken in 2017/18.
Burial Ground Extension - Nairn	398	376	398	22	0	22	Works complete.
Burial Ground Acharacle	20	25	20	(5)	0	(5)	Works complete.
Burial Ground Fodderty	42	110	42	(68)	(68)	0	Extension design brought forward - works 2017/18.
Burial Ground Ullapool	0	0	0	0	0	0	Design work ongoing.
Burial Ground Dores	8	10	8	(2)	(2)	0	Design work ongoing.
Burial Ground Glen Nevis	17	10	17	7	0	7	Design work ongoing.
Burial Ground Canisbay	19	30	19	(11)	(11)	0	Design work ongoing.
Burial Ground Alesness	5	0	5	5	0	5	Design work ongoing.
Inverness Crematorium - Replacement Cremators	198	1	198	197	0	197	Works complete and cremators operational, retention to be paid. Overspend as reported last financial year.
War Memorials	15	(11)	15	26	26	0	Programme of works underway in conjunction with Community groups - fully funded by capital discretionary budget.
Public Conveniences							
Invergordon	29	0	29	29	0	29	
Parks and Play Areas - Development							
Play Areas	225	228	225	(3)	(3)	0	Spend achieved in 2016/17.
Depots							
Depots - Health & Safety	72	219	72	(147)	(147)	0	Depot infrastructure programme of works under development.
VEHICLES & PLANT							
Vehicle & Plant Purchases	4,036	4,500	4,036	(464)	0	(464)	Budget fully committed for 2017/18.
HOUSING (NON HRA)							
Travelling People Sites	52	143	52	(91)	(91)	0	Budget fully committed, however there is slippage to 2017/18.
OVERALL TOTAL	16,084	17,354	16,084	(1,270)	(961)	(309)	

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	88,939	88,939	- 11,061	- 11,061	-	Works carried out on demand
Equipment & adaptations Sutherland		125,000	121,615	121,615	- 3,385	- 3,385	-	Works carried out on demand
Equipment & adaptations Inverness City and Area		200,000	225,334	225,334	25,334	25,334	-	Works carried out on demand
Equipment & adaptations Badenoch & Strathspey		177,800	37,602	37,602	- 140,198	- 140,198	-	Works carried out on demand
Equipment & adaptations Nairn		46,800	31,300	31,300	- 15,500	- 15,500	-	Works carried out on demand
Equipment & adaptations Lochaber		95,400	111,003	111,003	15,603	15,603	-	Works carried out on demand
Equipment & adaptations Skye, Ross & Cromarty		355,000	312,332	312,332	- 42,668	- 42,668	-	Works carried out on demand
TOTAL		1,100,000	928,125	928,125	- 171,875	- 171,875	-	
Major Component Replacement								
Bathroom replacement Caithness	48	231,663	227,718	227,718	- 3,945	-	3,945	Works complete
Kitchen replacement Caithness	46	231,663	230,168	230,168	- 1,495	-	1,495	Works complete
Window & door replacement Caithness & Sutherland	55	412,500	66,089	66,089	- 346,411	- 321,911	- 24,500	Works on site 30% complete
Bathroom replacement Sutherland	21	98,646	58,258	58,258	- 40,388	-	40,388	Works complete
Kitchen replacement Sutherland	20	98,646	103,478	103,478	4,832	-	4,832	Works complete
Individual bathroom and kitchens Caithness & Sutherland	12	69,981	51,738	51,738	- 18,243	-	18,243	Works complete
Bathroom replacement Inverness City & Area	14	70,000	90,405	90,405	20,405	-	20,405	Works complete
Kitchen replacement Inverness City & Area	33	165,000	206,662	206,662	41,662	-	41,662	Works complete
Window & door replacement Inverness City	91	780,000	47,505	47,505	- 732,495	- 686,018	- 46,477	Works on site 40% complete
Window & door replacement Inverness Area, Nairn, Badenoch & Strathspey	71	542,000	44,340	44,340	- 497,660	- 533,550	35,890	Contract awarded following re-tender
Window & door replacement Fort William & Ardnamurchan, Caol & Mallaig	28	195,000	20,452	20,452	- 174,548	- 233,106	58,558	Contract awarded following re-tender
Replacement bathrooms and kitchens Badenoch & Strathspey	15	39,379	20,263	20,263	- 19,116	-	19,116	Works complete
Replacement bathrooms and kitchens Nairn	20	104,470	135,280	135,280	30,810	-	30,810	Works complete
Replacement bathrooms and kitchens Fort William & Ardnamurchan	20	82,992	81,170	81,170	- 1,822	-	1,822	Works complete
Replacement bathrooms and kitchens Caol & Mallaig	9	23,972	26,848	26,848	2,876	-	2,876	Works complete
Individual bathroom replacement Skye, Ross & Cromarty	16	80,000	84,805	84,805	4,805	-	4,805	Works complete
Individual kitchen replacement Skye, Ross & Cromarty	15	120,000	72,973	72,973	- 47,027	-	47,027	Works complete
Kitchen replacement Skye, Ross & Cromarty	56	556,743	306,366	306,366	- 250,377	- 179,911	- 70,466	Works complete
Window & door replacement Skye, Ross & Cromarty	66	554,000	39,848	39,848	- 514,152	- 454,340	- 59,812	Contract awarded following re-tender
Rewiring	0	503,000	8,499	8,499	- 494,501	- 494,501	-	Works due on site
TOTAL	656	4,959,655	1,922,865	1,922,865	- 3,036,790	- 2,903,337	- 133,453	

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	97,030	97,030	- 760,970	- 760,470	- 500	Works on site 30% complete (contract awarded following re-tender)
Insulation works Caithness	30	150,000	-	-	- 150,000	- 150,000	-	Surveys ongoing
Heating replacement Sutherland	15	165,000	233,893	233,893	68,893	-	68,893	Works complete
Loft insulation Caithness	35	17,500	3,288	3,288	- 14,212	-	14,212	Work on site 10% complete
Insulation works Sutherland	15	75,000	-	-	- 75,000	- 75,000	-	Surveys ongoing
Heating replacements Caithness & Sutherland	23	233,895	170,240	170,240	- 63,655	-	63,655	Works complete
Heating replacements Inverness and Nairn	52	500,000	500,000	500,000	-	-	-	Works complete
Heating replacements Inverness	10	85,255	103,072	103,072	17,817	-	17,817	Works complete
Non-gas heating replacements Inverness, Nairn, Badenoch & Strathspey	40	600,000	55,110	55,110	- 544,890	- 544,890	-	Being re-tendered
Non-gas heating replacements Fort William & Ardnamurchan, Caol & Mallaig	56	572,961	58,947	58,947	- 514,014	- 514,014	-	Being re-tendered
Heating replacements Skye, Ross & Cromarty	12	120,000	135,369	135,369	15,369	-	15,369	Works complete
Gas heating upgrades Ross & Cromarty	87	950,000	60,485	60,485	- 889,515	- 394,849	- 494,666	Works due on site
TOTAL	463	4,327,611	1,417,434	1,417,434	- 2,910,177	- 2,439,223	- 470,954	
External Fabric (Major Component Replacement)								
Works to roofs, soffits, fascia and downpipes Caithness	8	80,000	28,701	28,701	- 51,299	-	51,299	Works complete
Works to roofs, soffits, fascia and downpipes Sutherland	32	250,000	28,339	28,339	- 221,661	- 390,294	168,633	Contract awarded following re-tendered
Individual external fabric works Caithness & Sutherland		48,331	-	-	- 48,331	-	48,331	Works complete
Roof replacement Skye	36	370,000	32,451	32,451	- 337,549	- 585,214	247,665	Contract awarded following re-tendered
Roof replacement Ross & Cromarty	37	380,000	38,382	38,382	- 341,618	- 498,580	156,962	Contract awarded following re-tendered
External fabric works Inverness City & Area		477,895	163,291	163,291	- 314,604	- 314,604	-	Works on site 40% complete
Roof replacement Badenoch & Strathspey	3	21,559	245	245	- 21,314	-	21,314	Works complete
Roof works Nairn	4	26,693	27,552	27,552	859	-	859	Works complete
Roof works Caol & Mallaig	11	54,413	48,649	48,649	- 5,764	-	5,764	Works complete
TOTAL	131	1,708,891	367,610	367,610	- 1,341,281	- 1,788,692	447,411	
External Fabric (environmental improvements)								
Environmental improvements Caithness		88,548	10,161	10,161	- 78,387	-	78,387	Works complete
Environmental improvements Sutherland		39,783	13,800	13,800	- 25,983	-	25,983	Works complete
Environmental improvements Skye, Ross & Cromarty		80,000	9,770	9,770	- 70,230	-	70,230	Works complete
Environmental improvements Inverness		-	22,672	22,672	22,672	-	22,672	Works complete
Environmental improvements Badenoch & Strathspey		21,559	-	-	- 21,559	-	21,559	Works complete
Environmental improvements Nairn		26,693	-	-	- 26,693	-	26,693	Works complete
Environmental improvements Fort William & Ardnamurchan		32,854	53,645	53,645	20,791	-	20,791	Works complete
Environmental improvements Caol & Mallaig		21,559	5,876	5,876	- 15,683	-	15,683	Works complete
Low-energy lighting in communal blocks		50,000	99,641	99,641	49,641	-	49,641	Works complete
TOTAL		360,996	215,565	215,565	- 145,431	-	145,431	
Retention/defects costs outstanding								
Retention/defects costs outstanding		4,068,648	3,852,339	3,852,339	- 216,309	- 840,001	623,692	All SHQS projects completed on site
TOTAL	1,250	16,525,801	8,703,938	8,703,938	-7,821,863	- 8,143,128	321,265	

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	8,263	8,263	- 16,092	- 16,092	-	Works complete - in defect period
Alness, Dalmore	15	222,372	468,295	468,295	245,923	245,923	-	Works complete - in defect period
Alness, Kendal Crescent	10	38,747	52,519	52,519	13,772	-	13,772	Works complete - in defect period
Alness, Kendal Crescent II	9	419,000	372,161	372,161	- 46,839	- 46,839	-	Work on site 10% complete
Alness Kendal Pods	8	30,000	5,074	5,074	- 24,926	- 24,926	-	Works complete - in defect period
Alness, Novar Road	6	754,369	764,278	764,278	9,909	9,909	-	Work on site 80% complete
Alness, Perrins Road	6	1,000	171,362	171,362	170,362	170,362	-	Design in progress
Aviemore, former community centre	20	31,973	36,470	36,470	4,497	-	4,497	Works complete - in defect period
Aviemore, Granish Way	8	56,628	60,053	60,053	3,425	-	3,425	Works complete - in defect period
Balmacara, former dairy	8	101,946	105,859	105,859	3,913	3,913	-	Works complete - in defect period
Beauly, Simpsons	8	14,362	400	400	- 13,962	- 13,962	-	Works complete - in defect period
Boat of Garten	10	1,031,781	1,076,412	1,076,412	44,631	44,631	-	Work on site 80% complete
Broadford, Broadford House	9	1,223,066	621,986	621,986	- 601,080	- 601,080	-	Work on site 30% complete
Broadford, Fish Factory	12	591,026	487,827	487,827	- 103,199	-	103,199	Works complete - in defect period
Dingwall, Castle St	12	725,000	96,312	96,312	- 628,688	- 628,688	-	Design in progress - start delayed, building occupied
Dingwall, Craigwood	13	-	567,209	567,209	567,209	567,209	-	Design in progress - start delayed, building occupied
Dingwall, Gospel Hall/Gladstone Avenue	4	346,670	374,240	374,240	27,570	27,570	-	Works complete
Dornoch, Deans Park	6	10,408	15,376	15,376	4,968	-	4,968	Works complete
Dingwall, North P2/St Andrews Road	9	550,318	616,417	616,417	66,099	66,099	-	Works complete - in defect period
Fort William, Belhaven	5	729,148	501,740	501,740	- 227,408	- 227,408	-	Work on site 60% complete
Fort William, former Angus Centre	17	234,346	245,107	245,107	10,761	-	10,761	Works complete
Fort William, Lochside former Primary School	30	-	134,898	134,898	134,898	134,898	-	-
Fort William, Tweeddale	22	2,258,061	2,194,738	2,194,738	- 63,323	- 63,323	-	Work on site 80% complete
Glenborrodale PS	2	1,000	300	300	- 700	-	700	Works complete
Grantown on Spey, Breachen Court	6	50,000	7,360	7,360	- 42,640	- 42,640	-	Tender received
Invergordon, Flemingway P2	11	20,769	19,594	19,594	- 1,175	-	1,175	Works complete
Invergordon, Joss Street P2	5	445,000	15,469	15,469	- 429,531	- 429,531	-	Design in progress - start delayed, building occupied
Invergordon, Victoria Garage	18	2,274,327	1,668,033	1,668,033	- 606,294	- 606,294	-	Work on site 60% complete
Inverlochy (distillery)	21	40,000	14,870	14,870	- 25,130	- 25,130	-	Works complete - in defect period
Inverlochy SN Bungalow	1	388	4,759	4,759	4,371	-	4,371	Works complete - in defect period
Inverness, Academy Street	14	28,188	24,836	24,836	- 3,352	-	3,352	Works complete - in defect period
Inverness, Balloan Road	19	36,000	6,511	6,511	- 29,489	- 29,489	-	Works complete, additional landscaping o/s
Inverness, Burnside	-	-	29,503	29,503	29,503	-	29,503	Works complete, additional drainage
Inverness, Caulfield Road	13	1,211,536	1,244,264	1,244,264	32,728	32,728	-	Works complete - in defect period
Inverness, Charleston Janny's Houses	3	75,000	-	-	- 75,000	- 75,000	-	Tender received - start delayed, building occupied
Inverness, Glenurquhart Road	8	606,682	713,402	713,402	106,720	106,720	-	Works complete - in defect period
Inverness, Glendoe Terr P2	44	22,611	124,206	124,206	101,595	101,595	-	Out to tender
Inverness, Huntly House	20	1,982,996	1,996,339	1,996,339	13,343	13,343	-	Work on site 80% complete
Inverness, Midmills	30	400,000	502,188	502,188	102,188	102,188	-	Tender received
Inverness, Milton of Leys	-	-	110,567	110,567	110,567	-	110,567	Resolution of final account
Inverness, Old Edinburgh Rd	6	7,680	100,640	100,640	92,960	92,960	-	Contract awarded - accelerated spend
Inverness, Parks Farm	18	120	74,664	74,664	74,544	74,544	-	Works complete
Inverness, Slackbuie P2	18	20,000	36,261	36,261	16,261	16,261	-	Design in progress
Inverness, Tower Road	21	-	299,804	299,804	299,804	299,804	-	Design in progress
Inverness, Westercraigs P1	16	58,814	9,444	9,444	- 49,370	- 49,370	-	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	852,620	852,620	- 48,933	- 48,933	-	Works complete - in defect period
Kiltarlity, Phase 3	17	400,000	1,586,960	1,586,960	1,186,960	1,186,960	-	Work on site 10% complete
Lochcarron Kirkton Gardens	6	17,000	3,927	3,927	- 13,073	- 13,073	-	Works complete - in defect period
Muir of Ord, Urry House	22	2,122,150	1,912,357	1,912,357	- 209,793	- 209,793	-	Work on site 70% complete
Nairn, Lochloy P1	6	10,411	2,934	2,934	- 7,477	-	7,477	Works complete
Nairn Former bus garage	16	830	1,100	1,100	270	-	270	Works complete - final account settled
Nairn, Leopold St	1	-	55,000	55,000	55,000	55,000	-	Works complete - final account settled
Nairn, Lochloy P2	8	1,010,875	1,140,954	1,140,954	130,079	130,079	-	Work on site 70% complete
Nairn, 57 High St	4	-	200,581	200,581	200,581	200,581	-	Works complete - final account settled
Portree, Dunvegan Road P2	8	657,583	685,736	685,736	28,153	28,153	-	Work on site 90% complete
Ullapool, Lochyside Court	14	60,000	50,742	50,742	- 9,258	- 9,258	-	Works complete - in defect period
CHB Additional Schemes		18,508	39,897	39,897	21,389	21,389	-	Project not started
Individual House Purchases		650,754	429,064	429,064	- 221,690	- 221,690	-	
One-Bed House Purchases		682,691	507,676	507,676	- 175,015	- 175,015	-	
NEW BUILD TOTAL	666	23,208,042	23,449,558	23,449,558	241,516	175,285	66,231	
GRAND TOTAL	1,916	39,733,843	32,153,496	32,153,496	-7,580,347	- 7,967,843	387,496	

MONITORING STATEMENT OF CAPITAL PROGRAMMES TO 31 MARCH 2017

Capital Receipts 2016/2017

	Funding Budget £'000	Actual to 31/03/2017 £'000	Estimated Outturn £'000	Estimated Variance £'000
Investment Programme				
Useable Capital Receipts	1,278	4,210	4,210	2,932
RHI Income	-	344	344	344
Capital from Current Revenue	2,790	4,828	4,828	2,038
Government Grant	8,467	9,493	9,493	1,026
Miscellaneous Income	-	699	699	699
Sale of LIFT Properties	-	48	48	48
Landbank	2,195	2,570	2,570	375
Borrowing	25,004	9,961	9,961	(15,043)
GROSS FUNDING	39,734	32,153	32,153	(7,581)