

SUMMARY OF KEY POINTS

FINANCIAL POSITION:	PROJECT DELIVERY:
Current Year to Date - actual expenditure to date is £13,821k compared to a budget for the year to date of £13,659k giving rise to an over spend for the year to date of £162k (-1.2%).	Asset Sustainability – Out of 174 projects there are 163 projects (94%) on track, 9 projects (5%) off track and recoverable and 2 projects (1%) off track.
Forecast Outturn for 2013-14 - forecast expenditure for the full financial year is £38,766k compared to an annual budget of £42,678k giving rise to forecast under spend for the year of £3,912k (9.2%).	Service Development - Out of 58 projects there are 43 projects (74%) on track, 13 projects (24%) off track but recoverable and 1 projects (2%) off track.
Total Capital Plan – the forecast total project costs on the total capital plan is £230,318k compared to a total budget for all projects of £222,509 giving rise to a forecast over spend for the overall capital plan of £7,809k (-3.4%).	Strategic Change – Out of 29 projects there are 24 projects (83%) on track, 5 projects (17%) off track and recoverable and 0 projects (0%) off track.

Detailed Financial Summary is included as Appendix 1

RECOMMENDATIONS

Note the contents of this financial summary, specifically noting or approving the following:

- Overall Project Cost Changes, noted on pages 18 to 20
- Project Slippages and Accelerations, noted on page 21 to 22
- Financial Impact of Changes to Capital Plan, noted on page 23 to 27
- Changes in Capital Funding/Available Funding, noted on page 11

CURRENT YEAR TO DATE POSITION

Overall Position

Actual expenditure to date is £13,821k compared to a budget for the year to date of £13,659k giving rise to an over spend for the year to date of £162k (-1.2%).

Project/Department Position

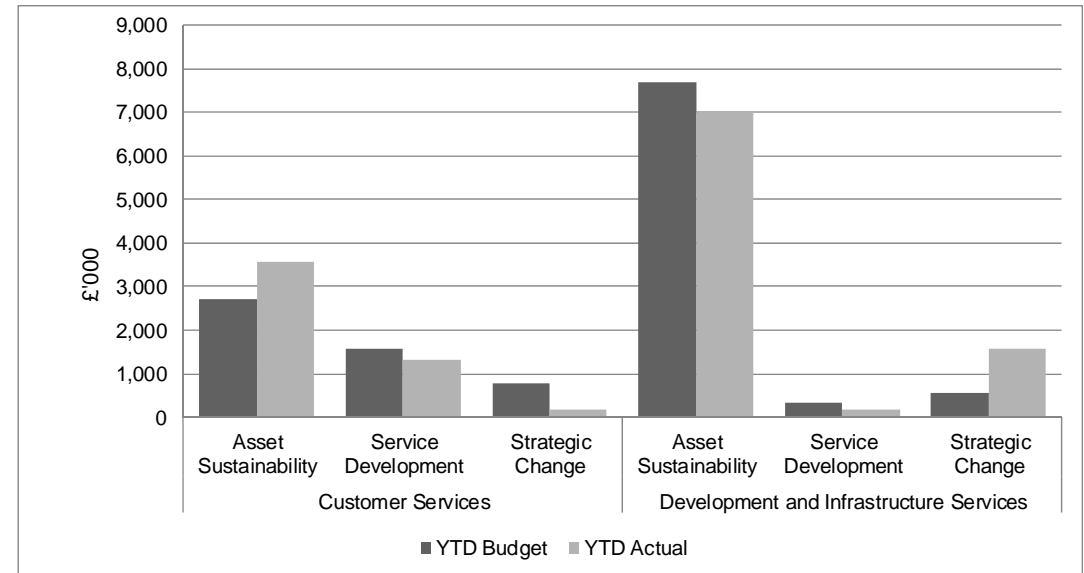
The table below shows the year to date expenditure against the year to date budget by project type and department:

Project Type:	YTD Budget £'000	YTD Actual £'000	Variance £'000
Asset Sustainability	10,417	10,574	(157)
Service Development	1,907	1,477	430
Strategic Change	1,335	1,770	(435)
Total	13,659	13,821	(162)
Department:			
Customer Services	5,060	5,057	3
Development and Infrastructure Services	8,599	8,764	(165)
Total	13,659	13,821	(162)

Material variances are explained on the next page and there are a number of small variances contributing to the year to date overspend.

Chart of YTD Variances

The graph below compares the year to date actual expenditure against the year to date budget for departments by project type (Asset Sustainability, Service Development and Strategic Change):



Year to Date Finance Variances Explanations

Listed below are the projects where the variance is +/- £50k.

Project	YTD Budget £'000	YTD Actual £'000	Variance £'000	Explanation
PC Replacement	384	263	121	Actual behind profiled budget. Total project still on target
Vehicle Tracking System	195	0	195	New Prudential Funded Project. A recommendation is included in report to add to Capital Plan
Colgrain Primary	0	51	(51)	Year to date expenditure ahead of year to date budget. Total Project forecast to be over by £47k
Drumlemble Primary School	31	105	(74)	Year to date expenditure ahead of year to date budget. Total Project forecast to be over by £28k
Inveraray Primary School	51	170	(119)	Year to date expenditure ahead of year to date budget. Total Project forecast to be over by £26k
Islay High School	29	314	(285)	Year to date expenditure ahead of year to date budget. Total Project forecast to be overspent by £47k
Lochdonhead Primary School	40	107	(67)	Actual behind profiled budget. Total project still on target
Port Charlotte Primary School	59	115	(56)	Year to date expenditure ahead of year to date budget. Total Project forecast to be overspent by £20k
Port Ellen Primary School	7	85	(78)	Actual behind profiled budget. Total project still on target
Tighnabruaich Primary School	60	0	60	Actual behind profiled budget. Total project still on target
Tiree High School	0	59	(59)	The overall plan to be reviewed to identify funding for this expenditure. Total Project forecast to be overspent by £79k.
Tobermory High School	250	418	(168)	Year to date expenditure is higher than the year to date budget. Total Project is currently forecast to be £48k overspent.
St Joseph's Pre 5 Parenting Facilities	22	82	(62)	Additional work was found to be necessary. Extra work requested by Education.
Carbon Management Fuel Conversions	100	19	81	Year to date expenditure behind year to date budget. Tenders are approximately £100k lower than anticipated at OBC stage.

Year to Date Finance Variances Explanations (continued)

Listed below are the projects where the variance is +/- £50k.

Project	YTD Budget £'000	YTD Actual £'000	Variance £'000	Explanation
Islay High School/Bowmore Primary School Biomass	117	1	116	Year to date expenditure behind year to date budget. Total project forecast to be overspent by £24k
Helensburgh Office Rationalisation	862	106	756	Actual behind profiled budget. Total project still on target
Bridge Strengthening	187	274	(87)	Actual behind profiled budget. Total project still on target
Roads Reconstruction	6,171	4,609	1,562	The programme of works is on track although the payments are behind schedule.
Street Lighting	345	44	301	Actual behind profiled budget. Total project still on target
Environmental -Cil Andreas Pitch Improvements	55	0	55	Actual behind profiled budget. Total project still on target
HI Trans	139	6	133	Projects still to be identified
Ropework Park Improvements	50	0	50	Actual behind profiled budget. Total project still on target
Fleet	521	1,925	(1,404)	Decision on funding still to be made, a lease draw down is being considered.
Cycleways Helensburgh	100	50	50	Delay in agreements with landowners. A proportion of project to be slipped to 2014-15
SPT	175	4	171	Budget transferring to CHORD – Helensburgh re Bus Infrastructure
Kintyre Renewables Hub	262	379	(117)	Actual ahead of profiled budget. A recommendation has been included in this report to re profile budget
Helensburgh Depot Rationalisation	0	60	(60)	The budget for this project has been identified, a recommendation is included within the cost changes section of this report
CHORD - Helensburgh	202	715	(513)	The budgets for the CHORD projects have been reviewed by the Project Manager. Recommendations are included within this report within the Cost Changes and Forecast/Slippages Section
CHORD - Campbeltown	108	394	(286)	
Other variances			(613)	Total value of non-material variances less than +/-£50k
Total			(162)	

FORECAST OUTTURN 2013-14

Overall Position

Forecast expenditure for the full financial year is £38,766k compared to an annual budget of £42,678k giving rise to a forecast underspend or slippage for the year of £3,912k (9.2%).

Project/Department Position:

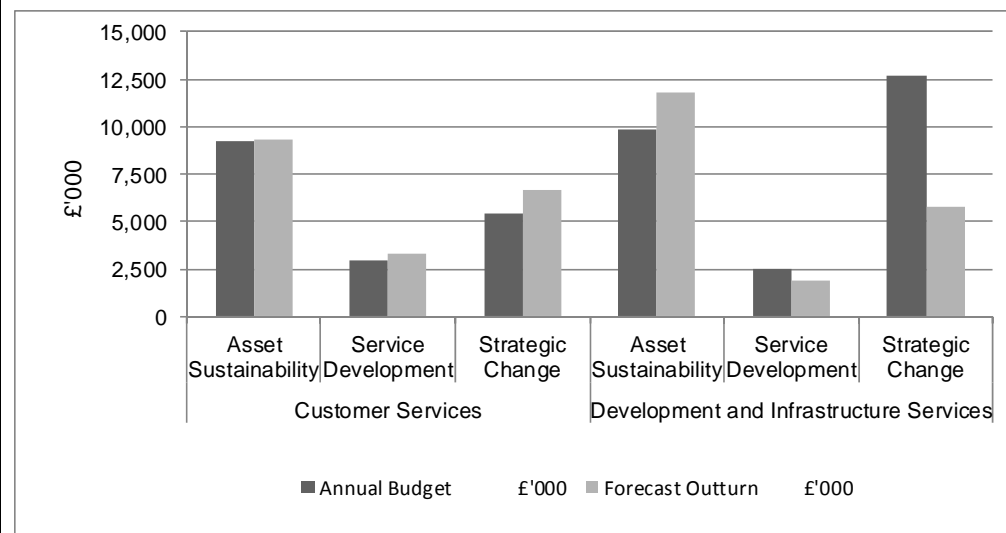
The table shows the forecast expenditure and budget for the year by project type and department:

Project Type:	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000
Asset Sustainability	19,095	21,176	(2,081)
Service Development	5,444	5,188	256
Strategic Change	18,139	12,402	5,737
Total	42,678	38,766	3,912
Department:			
Customer Services	17,681	19,270	(1,589)
Development and Infrastructure Services	24,997	19,496	5,501
Total	42,678	38,766	3,912

The CHORD capital budget has been reviewed to bring the capital in line with the timeline and expenditure proposals for each individual project in CHORD. The revised capital budget profile reflects the expected timeline for CHORD budgets as they are currently approved and does not represent a change to planned project progress. Arising from this it is proposed to transfer budget of £7.5m from 2013-14 into the following years and this is the main reason for the current reduction in forecast expenditure. Variances are fully explained on the next page.

Chart of Forecast Outturn

The graph below shows the forecast outturn position against the full year budget for departments by project type:



Forecast Outturn Variance Explanations

Listed below are the projects where the variance is +/- £50k.

Project	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Explanation
Vehicle Tracking System	0	217	(217)	The fleet tracking system is a new Prudential Funded capital project to replace current fleet system
Colgrain Primary School	(27)	60	(87)	Expenditure ahead of budget in current year. A recommendation is included in the report to accelerate budget from 2014-15
Islay High School	233	400	(167)	The plan has been reviewed. A recommendation is included in the report to vire budget to this project
North Bute Primary School	208	19	189	A decision on the way ahead for the property is still to be made by the Council. Slippage of budget agreed by Asset Management Board.
Oban High School	(78)	23	(101)	The plan has been reviewed. A recommendation is included in the report to vire budget to this project
Tiree High School	(9)	60	(69)	The plan has been reviewed. A recommendation is included in the report to vire budget to this project
Tiree Primary School	70	10	60	A recommendation has been included in the report to vire budget to Tiree High School
Capital Property Works	174	225	(51)	Acceleration to reflect the significant number of projects that have been identified and need to be progressed urgently in 2013-14
Salen Primary School – Gaelic Pre School Extension	0	125	(125)	New £150k project fully funded by Scottish Government
Tayvallich Primary School – Pre 5 Unit	225	50	175	A request has been made to slip £50k to 2014-15. Work due to start January 2014-15
Dunoon Primary School	100	50	50	A recommendation to re profile budget to reflect updated project programme and revised project delivery arrangements is included in this report
Replacement of Oban High School	125	75	50	A recommendation to re profile budget to reflect updated project programme and revised project delivery arrangements is included in this report
Dunoon Office Rationalisation	223	1	222	A request has been included in this report to slip budget to future years, pending decision on preferred rationalisation option
Finance Office, Witchburn Road, Campbeltown	90	4	86	A request has been included in this report to slip budget to future years, pending decision on preferred rationalisation option
Carbon Management Fuel Conversions	325	225	100	Tenders are approximately £100k lower than anticipated at OBC stage. A recommendation has been included in this report to reduce the budget to £225k. Prudential Borrowing will reduce to reflect this change.

Forecast Outturn Variance Explanations (continued)				
Project	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Explanation
Kilmory Biomass Project	579	948	(369)	An updated profile of expenditure has been provided based on updated project delivery knowledge.
Lochgilthead NPDO Oil to Biomass	0	486	486	Project no longer going ahead. A recommendation has been included to remove from Capital Plan
Oil to Gas Heating Conversions	204	30	174	A recommendation has been included in this report to reduce budget to £30k. Prudential Borrowing will reduce to reflect this change.
Helensburgh Office Project	2,153	3,824	(1,671)	An updated profile of expenditure has been provided based on updated project delivery knowledge
Road Reconstruction	6,783	7,400	(617)	Acceleration of expenditure to recognise condition of roads
Fleet Management	521	1,925	(1,404)	Expenditure as per approved business cases, funding for Fleet requires to be updated as and when business cases are approved. Fleet funding is recognised as Prudential Borrowing until year end when lease draw down will also be considered.
Campbeltown Old Quay	648	551	97	ERDF scope for Kintyre Renewables Hub includes this project. Slight Slippage
Cycleways Lomond	310	100	210	Agreement has been reached with SPT that grant funding can be applied for next year. Delay in project due to land ownership negotiations
SPT	393	198	195	£175k to be vired to Helensburgh CHORD. £20k less funding as per review of grant funding from SPT
Kintyre Renewables	924	700	224	A request has been included in this report to slip £224k of expenditure from 2013-14, £74k to 2014-15 and £150k to 2015-16
Helensburgh Depot Rationalisation	0	833	(833)	Budget and funding has been identified and a recommendation is included in this report to add to capital plan.
CHORD – Town Centre/ Waterfront Regeneration	6,910	0	6,910	The CHORD capital budget has been reviewed to bring the capital in line with the timelines and expenditure proposals for each individual project in CHORD. The revised capital budget profile reflects the expected timeline for CHORD projects as they are currently approved and does not represent a change to planned project progress.
CHORD – Helensburgh	3,074	3,249	(175)	A recommendation is included in this report to add £175k to reflect funding from SPT for Bus Infrastructure
CHORD – Campbeltown	674	480	194	A recommendation has been included in this report to slip £194k to 2014-15
CHORD – Oban	892	236	656	A recommendation has been included in this report to slip £656k to 2014-15
Other variances			(280)	Total value of non-material variances less than +/-£50k
Total			3,912	

TOTAL PROJECT COSTS

Overall Position

The forecast total project cost on the total capital plan is £230,318k compared to a total budget for all projects of £222,509k giving rise to a forecast overspend for the overall capital plan of £7,809k (-3.4%). This increase in overall capital plan costs relates to fleet vehicles of £1.4m and the Helensburgh Depot Rationalisation of £1.0m, both of these are identified as being funded from Prudential Borrowing, this will result in an increase to both funding and the capital plan budget. In addition the re-alignment of CHORD resulted in the separating out of funding and expenditure.

Project/Department Position:

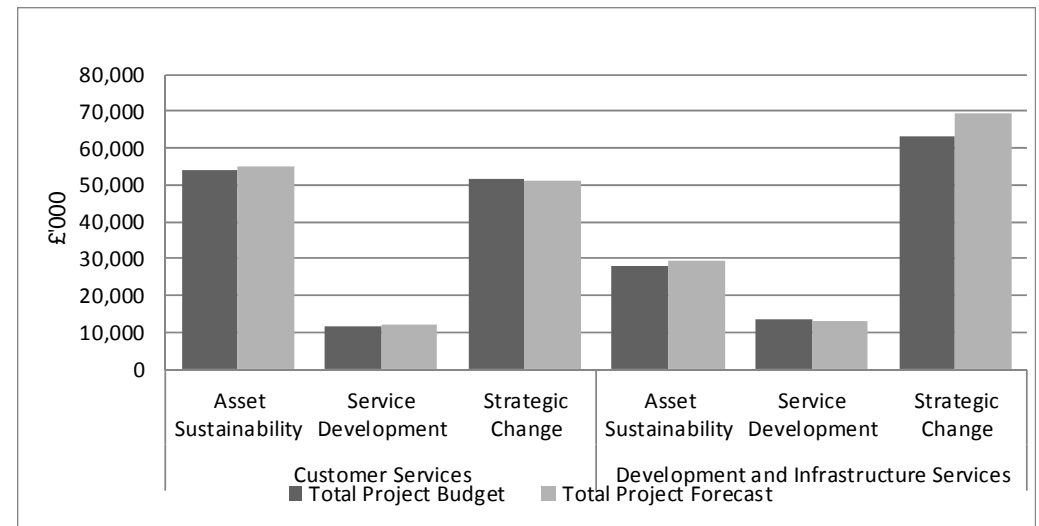
This table shows the forecast total project cost and the budget for total project costs by project type and department

Project Type:	Capital Plan Budget £'000	Forecast Project Costs £'000	Capital Plan Variance £'000
Asset Sustainability	82,116	84,244	(2,128)
Service Development	25,318	25,572	(254)
Strategic Change	115,075	120,502	(5,427)
Total	222,509	230,318	(7,809)
Department:			
Customer Services	117,694	118,202	(508)
Development and Infrastructure Services	104,815	112,116	(7,301)
Total	222,509	230,318	(7,809)

Material variances are explained on the next page and there are a number of smaller variances leading to a forecast overspend

Chart of Total Project Costs

The graph below shows the total forecast position against full project budget for Departments by project type:



Total Project Finance Variances

Listed below are the projects where the variance is +/- £50k.

Project	Capital Plan Budget £'000	Forecast Project Costs £'000	Capital Plan Variance £'000	Explanation
Vehicle Tracking System	0	217	(217)	The fleet tracking system is a new Prudential Funded capital project to replace current fleet system
Islay High School	3,918	4,010	(92)	Budget has been identified to fund the increased cost of works
Oban High School	1,311	1,412	(101)	Most of these costs relate to previous years spend (£1,339k). The forecast spend for the next 3 years for essential asset sustainability expenditure is £73k.
Tiree High School	926	995	(69)	Budget has been identified to fund the increased cost of works
Salen Primary School – Gaelic Pre School Extension	0	150	(150)	New £150k project fully funded by Scottish Government
St Joseph's Pre 5 Parenting Facilities	55	109	(54)	Two projects at St Joseph's. A recommendation is included in this report transfer budget between projects
Legionella Capital Property Works	50	0	50	A recommendation is included in this report to vire budget to Kilmory Biomass as per business case.
Carbon Management Fuel Conversions	325	225	100	Tenders received were £100k lower than expected. A recommendation has been included to reduce the budget by this amount. This project is funded by Prudential Borrowing.
Kilmory Biomass Project OBC	979	1,033	54	A recommendation is included in this report to increase budget by £54k to reflect business case.
Lochgilphead NPDO Oil to Biomass	503	2	501	Project is no longer going ahead. Prudential Funded Project
Oil to Gas Heating Conversions	395	209	186	A recommendation has been included to reduce the budget by the £186k. All identified projects are completed. This project is funded by Prudential Borrowing.

Total Project Finance Variances (continued)				
Project	Capital Plan Budget £'000	Forecast Project Costs £'000	Capital Plan Variance £'000	Explanation
Fleet	1,638	3,042	(1,404)	Expenditure as per approved business cases, funding for Fleet requires to be updated as and when business cases are approved. A recommendation is included in the cost changes section of this report to recognise the funding as Prudential Borrowing until year end when lease draw down will also be considered. The capital plan budget position will be updated to include both the funding and expenditure.
Helensburgh Depot Rationalisation	0	1,077	(1,077)	The budget for this project has been agreed by Council, a recommendation is included within the cost changes section of this report to include both the funding and expenditure for this project in the capital plan budget, with funding being from Prudential Borrowing.
Economic Development SPT Funded Projects	746	551	195	£175k to be vired to Helensburgh CHORD. £20k less funding as per review of grant funding from SPT
CHORD – Town Centre/Waterfront Regeneration	13,018	0	13,018	The original Council CHORD budget contribution was £30,670. This has been updated to £29,976k. £494k was transferred to Campbeltown All Weather Pitch and £1,000k to Kintyre Renewables from Kinloch Road Regeneration (CHORD). Helensburgh has benefitted from £350k grant from SPT for bus infrastructure and £360k from Section 75 Agreements for Public Realm and Shop Fronts. The CHORD capital budget has been reviewed to bring the capital in line with the timeline and expenditure proposals for each individual project in CHORD. The revised capital budget profile reflects the expected timeline for CHORD projects as they are currently approved and does not represent a change to planned project progress.
CHORD – Helensburgh	6,835	7,370	(535)	
CHORD – Campbeltown	2,880	5,006	(2,126)	
CHORD – Dunoon	340	8,640	(8,300)	
CHORD – Oban	1,840	6,560	(4,720)	
CHORD – Rothesay	0	2,400	(2,400)	
Other variances			(668)	
Total			(7,809)	

CAPITAL FUNDING ESTIMATES

The total estimated amount of capital funding available to support the capital plan until 2016-17 is as follows:

Year	£'000
2013-14	42,678
2014-15	53,725
2015-16	24,744
2016-17	18,070

Capital funding has been declining and will continue to decline which will have an increasing impact on the level of capital investment that the Council will be able to afford going forward. This reduction in funding will increase the importance of asset management to ensure that the funding is directed towards the assets required for service delivery

The table below shows the updated estimate of available capital funding for the current year, and estimates of income in future years to 2016-17

Funding	Current Year (2013-14)			2014-15			2015-16			2016-17
	Approved Capital Funding	Changes	Updated Capital Funding Available	Estimated Capital Funding	Changes	Updated Capital Funding Available	Estimated Capital Funding	Changes	Updated Capital Funding Available	Estimated Capital Funding
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
General Capital Grant	10,152	0	10,152	13,565	0	13,565	12,937	0	12,937	11,000
Transfer to Revenue for Private Sector Housing Grant (PSHG)	(1,321)	0	(1,321)	(1,321)	0	(1,321)	(1,321)	0	(1,321)	(1,000)
Ring Fenced Capital Grant	95	0	95	140	0	140	140	0	140	140
Grants from Other Bodies	1,113	0	1,113	2,543	0	2,543	395	0	395	0
Capital Receipts	941	0	941	1,334	0	1,334	4,390	0	4,390	7,930
Revenue Contributions	4,286	0	4,286	869	0	869	0	0	0	0
Reserve Funding Dunoon & Campbeltown Schools	0	0	0	3,000	0	3,000	0	0	0	0
Prudential Borrowing	4,091	(345)	3,746	798	(157)	641	0	0	0	0
Unsupported Borrowing	23,649	17	23,666	32,718	236	32,954	8,154	49	8,203	0
Capital Funding	43,006	(328)	42,678	53,646	79	53,725	24,695	49	24,744	18,070

Opening Capital Expenditure Budget		42,678		53,725		24,744
Recommended Changes to Capital Plan (pages 18-23)		(4,639)		(9,416)		18,404
Revised Capital Expenditure Budget		38,039		44,309		43,148
Capital Expenditure Forecast		38,766		44,494		43,033
Updated Projected (Over)/Underspend		(727)		(185)		115

CHANGES TO CAPITAL FUNDING

The table below notes the changes in the estimated available capital funding from the budget for 2013-14 approved in June 2013:

Funding Type	2013-14 Change Amount £'000	2014-15 Change Amount £'000	2015-16 Change Amount £'000	Explanation for Change(s)
General Capital Grant	0	0	0	No change
Transfer to Revenue for Private Sector Housing Grant (PSHG)	0	0	0	No change
Grants from Other Bodies	0	0	0	No change
Capital Receipts (Asset Sales)	0	0	0	No change
Revenue Contributions	0	0	0	No change
Prudential Borrowing	(345)	(157)	0	2013-14 Purchase of Graham Williamson IT Centre. 2013-14 and 2014-15 Purchase of Fleet vehicles. 2013-14 to 2015-16 Removal of various carbon management projects. Recognition of further year end slippage for Fleet, Roads, Dunoon and Tayinloan Pier
Unsupported Borrowing	17	236	49	Slippage of projects into future years. Recognition of Fleet Budget in 2014-15
Total	(328)	79	49	

TOTAL PROJECT PERFORMANCE

There are 261 projects within the Capital Plan, 230 are Complete or On Target, 28 are Off Target and Recoverable and 3 are Off Target and a Problem. An explanation of the Off Target Projects are on Page 17.

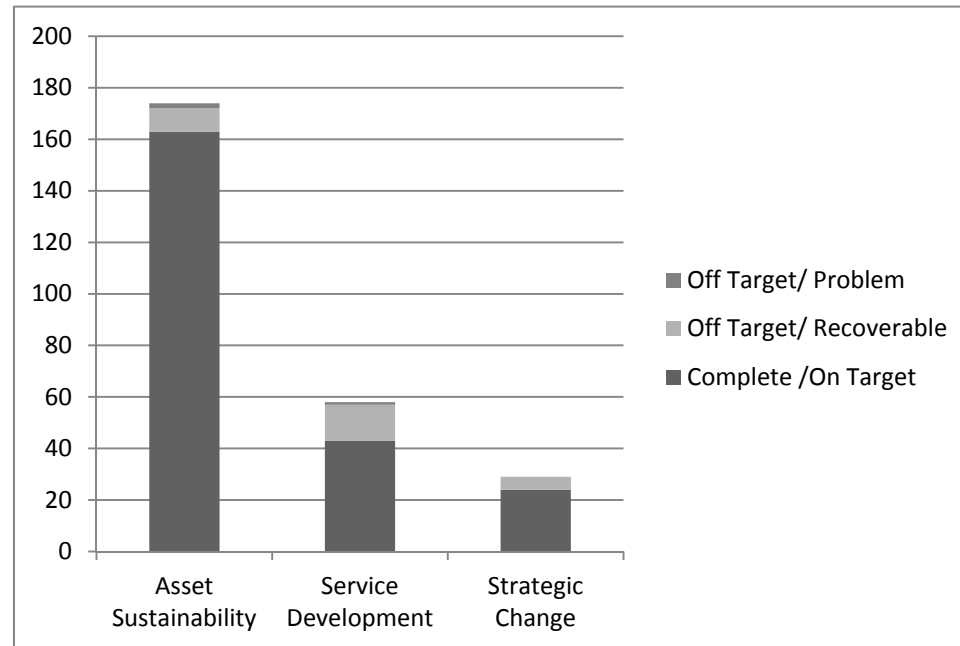
Project Position:

The table below shows the Performance Status of the Projects in the Capital Plan:

	Complete /On Target	Off Target/ Recoverable	Off Target/ Problem	Total
Project Type:				
Asset Sustainability	163	9	2	174
Service Development	43	14	1	58
Strategic Change	24	5	0	29
Total	230	28	3	261
Department:				
Customer Services	179	16	3	198
Development and Infrastructure Services	51	12	0	63
Total	230	28	3	261

Chart of Performance Status

The graph provides a view of the Performance Status of the Projects included in the Capital Plan:



ASSET SUSTAINABILITY PROJECT PERFORMANCE

There are 174 Projects recognised as Asset Sustainability Projects, 163 are Complete or On Target, 9 are Off Target and Recoverable and 2 are Off Target and a Problem. An explanation of the Off Target Projects are on Page 17.

Department Position:

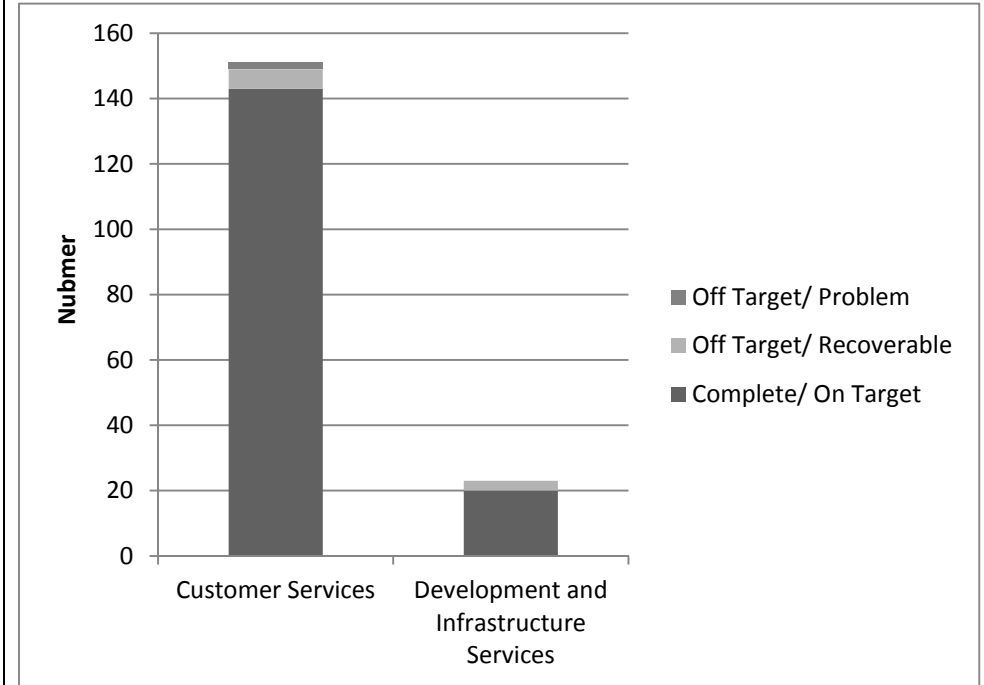
The table below shows the Performance Status of the Asset Sustainability Projects.

	Complete/ On Target	Off Target/ Recoverable	Off Target/ Problem	Total
Customer Services	143	6	2	151
Development and Infrastructure Services	20	3	0	23
Total	163	9	2	174

The projects recognised as Off Target and a Problem are North Bute Primary School and Church Street Offices.

Chart of Asset Sustainability Performance Status

The graph provides a view of the Performance Status of the Asset Sustainability Projects:



SERVICE DEVELOPMENT PROJECT PERFORMANCE

There are 58 Projects recognised as Service Development Projects, 43 are Complete or On Target, 14 are Off Target and Recoverable. 1 project is recognised as Off Target and a Problem. An explanation of the Off Target Projects are on Page 17

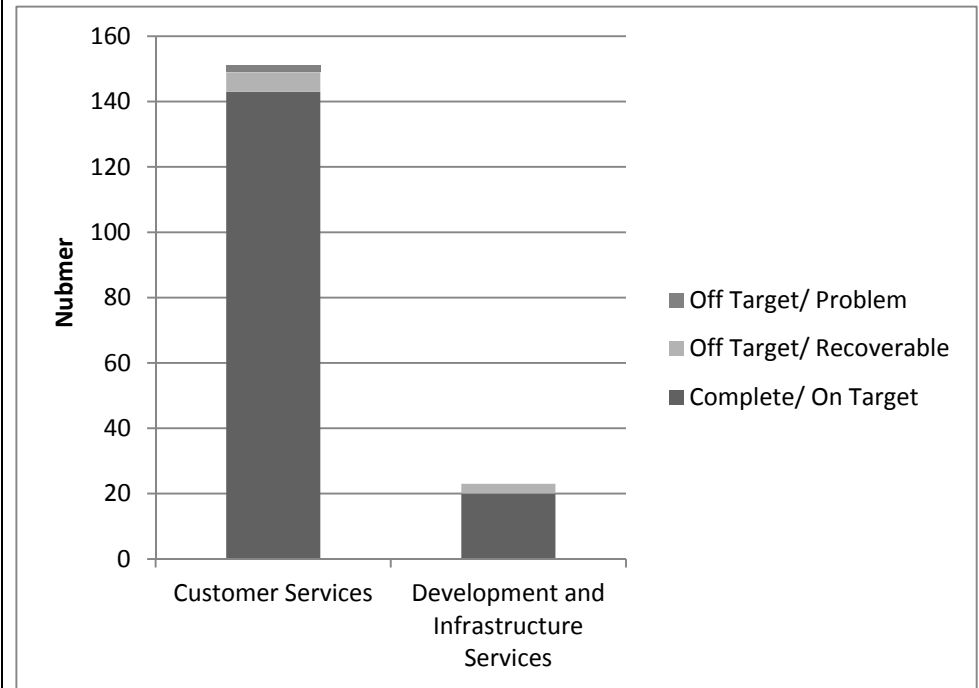
The table below shows the Performance Status of the Service Development Projects.

	Complete/ On Target	Off Target/ Recoverable	Off Target/ Problem	Total
Customer Services	24	5	1	30
Development and Infrastructure Services	19	9	0	28
Total	43	14	1	58

The Off Target Project is St Joseph's Primary School

Chart of Service Development Performance Status

The graph provides a view of the Performance Status of the Service Development Projects



STRATEGIC CHANGE PROJECT PERFORMANCE

There are 29 Projects recognised as Strategic Change Projects. 24 are Complete or On Target, 9 are Off Target and Recoverable. No projects are Off Target and a Problem.

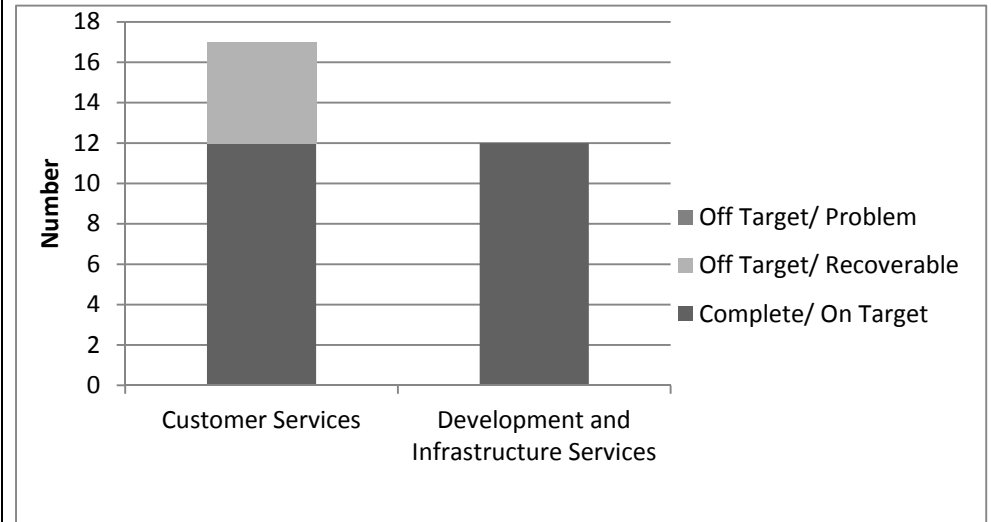
Department Position:

The table below shows the Performance Status of the Strategic Change Projects.

	Complete/ On Target	Off Target/ Recoverable	Off Target/ Problem	Total
Customer Services	12	5	0	17
Development and Infrastructure Services	12	0	0	12
	24	5	0	29

Chart of Strategic Change Performance Status

The graph provides a view of the Performance Status of the Strategic Change Projects



OFF TRACK PROJECTS

The Off Track projects are noted in the table below. No exception reports are included

Project Type	Project	What is Off Track?	Explanation	Action
Asset Sustainability	Church Street Social Work Offices	The approved and available budget in 2013-14	This project is being reviewed due to the Office Rationalisation Proposals	This budget has been recognised as no longer required. A recommendation is included in the report to remove the project from the Capital Plan
	North Bute Primary School	Delay in works at School	Decisions in respect of the balance of allocated funding will follow the update of the Education Estate Strategy as informed by the recommendations of the Commission on Rural Education.	The budget has been re profiled to 2014-15
Service Development	St Joseph's Pre 5 Parenting Facilities	Total Project over budget by £54k	Work overlapping with Asset Sustainability Project	A recommendation is included in the report to vire £20k from St Joseph's Primary School Asset Sustainability budget

CHANGES TO CAPITAL PLAN		
OVERALL COST CHANGES		
Project	Recommendation	Explanation
Fleet	Budget of £1,404k to be recognised in 2013-14	Expenditure as per approved business cases, funding for Fleet requires to be updated as and when business cases are approved. Fleet funding is recognised as Prudential Borrowing until year end when lease draw down will also be considered.
Campbeltown Skatepark	Recognise another £2.5k of budget	Campbeltown Skatepark Project approved by the Mid Argyll, Kintyre and Islay Area Committee as part of their allocation of capital receipts. Minutes 5 August 2009
Cardross Library/Rhu Community Centre	Virement of £40k to Rhu Community Centre	Cardross Library is leased to the Council and not eligible for capital expenditure.
Relocation of staff at Sinclair Street/ Campbeltown All Weather Pitch	Virement of £15k from Relocation of Staff at Sinclair Street to Campbeltown All Weather Pitch	The Sinclair Street project is complete. The budget to be transferred to Campbeltown All Weather Pitch to partly offset overspend of £27k
Outstanding Energy Efficiency/Islay High School	Virement of £5k to Islay High School. Removal of £334k from Plan	Budget no longer required for Outstanding Energy Efficiency. Transfer to Islay High to partly offset projected overspend. Project complete
Carradale Primary School/Oban High School	Virement of £6k to Oban High School	Budget identified to partly offset forecasted overspend at Oban High School
Dalintober Primary School/Oban High School	Virement of £33k to Oban High School	
Dunbeg Primary School/Oban High School	Virement of £38k to Oban High School	
Easdale Primary School/Oban High School	Virement of £9k to Oban High School	
Kirn Primary School/Islay High School	Virement of £10k to Islay High School	
Luss Primary School/Islay High School	Virement of £15k to Islay High School	Budget identified to partly offset forecasted overspend at Islay High School
Rosneath Primary School/Islay High School	Virement of £10k to Islay High School	
Strachur Primary School/Islay High School	Virement £16k to Islay High School	
Strone Primary School/Islay High School	Virement of £41k to Islay High School	

CHANGES TO CAPITAL PLAN (continued)		
OVERALL COST CHANGES		
Project	Recommendation	Explanation
Tiree Primary School/Tiree High School	Virement of £20k to Tiree High School	Budget identified to partly offset forecasted overspend at Tiree High School
Community and Culture Health and Safety/Capital Property Works - Facility Services	Virement of £20k to Capital Property Works – Facility Services	Transfer of budget to fund re-roofing of Riverside Leisure Centre after storm damage
Lochgilphead Community Education Centre/Tiree High School	Virement of £3k to Tiree High School	
St Joseph's Primary School/St Joseph's Pre 5 Parenting Unit	Virement of £20k to St Joseph's Pre 5 Parenting Unit	Re alignment of budgets at St Joseph's
Legionella Capital Property Works/Kilmory Biomass	Virement of £50k to Kilmory Biomass	To reflect agreed budget for Kilmory Biomass
Kilmory Biomass	Addition of £4k budget in 2013-14	To reflect agreed budget for Kilmory Biomass. Increased revenue funding
Lochgilphead NPDO Oil to Biomass Heating	Removal of £503k from Plan	Project no longer going ahead. Prudential Borrowing
Oil to Gas Heating Conversions	Removal of £186k from Plan	Identified projects complete. Prudential Borrowing
Carbon Management Fuel Conversions	Removal of £100k from Plan	Tender £100k below original estimate. Prudential Borrowing
Various Environmental Projects	<p>Unallocated Environmental Budget of £5k to be vired to Bute Local Capital Priorities</p> <p>£2k from Pennyfuir Cemetery Internal Road Reconstruction. £1k to Pennyfuir Cemetery New Access and £1k to Kilvaree Cemetery Extension.</p> <p>£2k from Bute Cemetery Internal Road Reconstruction. £1k to Bute Local Capital Priorities and £1k to Kilvaree Cemetery Extension</p>	Small adjustments within schemes to update Environmental Projects. No change to overall budget.
Helensburgh Cycleways SPT	Reduction of £20k in 2013-14	Reduction to reflect updated information re SPT Grant

CHANGES TO CAPITAL PLAN (continued)		
OVERALL COST CHANGES		
Project	Recommendation	Explanation
Dunoon Pier Phase 1 (C Fund)/ Preliminary Design for Regional Transport Projects/ Bruichladdich Pier	Virement of £6k to Preliminary Design for Regional Transport Projects. £2k from Dunoon Pier Phase 1 (C Fund) and £4k from Bruichladdich Pier. Removal of Dunoon Pier Phase 1 (C Fund) from plan £5,621k	General tidy up of small variances within Service. Dunoon Pier Phase 1 (C Fund) project now complete
Helensburgh Depot Rationalisation	£1,050k added to capital plan.	Project agreed by Council.
Cycling Walking and Safer Streets	Addition of £140k budget in 2015-15 and removal of budgets no longer required £47k	To reflect expected Specific Grant Income from the Scottish Government
CHORD – Town Centre / Waterfront Regeneration Projects	Removal of £6,910k from 2013-14, £4,005 from 2014-15 and £2,103k from 2015-16	The Project Manager has advised on the split of the budget to the individual CHORD Projects
CHORD – Helensburgh	£175k to be added to 2013-14, £360k to be added to 2014-15.	£175k for bus infrastructure, funding by SPT, £360K for Section 75 Public Realm and Shop Fronts
CHORD – Campbeltown	£1,280 to be added 2014-15 and £846k to 2015-16	The CHORD Capital budget has been reviewed to bring the capital in line with the timeline and expenditure proposals for each individual project in CHORD. The revised capital budget profile reflects the expected timeline for CHORD projects as they are currently approved and does not represent a change to planned project progress.
CHORD – Dunoon	£8,300k to be added, £46k in 2013-14, £2,232k in 2014-15 and £5,672k in 2015-16, £350k in 2016-17	
CHORD – Oban	£4,720k to be added. £2,360k to 2014-15, £2,160k to 2015-15 and £200k in 2016-17	
CHORD – Rothesay	£2,400k to be added. £1,600k to 2016-17 and £800k to 2017-18	
Completed Projects	Removal of £12,449k from total plan	
		General review of projects within Capital Plan to identify completed projects. £12,750k relates to projects which have completed in previous years. This amount is currently included in the Total Capital Plan budget and forecast and removal has no monetary impact on the capital plan.

CHANGES TO CAPITAL PLAN (continued)		
SLIPPAGES AND ACCELERATIONS		
Project	Recommendation	Explanation
Cardross Primary School	Acceleration of £35k from 2014-15 to 2013-14	Required to fund current year expenditure
Colgrain Primary School	Acceleration of £40k from 2014-15 to 2013-14	Required to fund current year expenditure
Kilchrenan Primary School	Acceleration of £5k from 2014-15 to 2013-14	Required to fund current year expenditure
Islay High School	Acceleration of £75k to 2013-14. £50k from 2014-15 and £25k from 2015-16	Work taking place in October break.
North Bute Primary School	Slippage of £189k from 2013-14 to 2014-15	Decision on future of building still to be made
Tiree Primary School	Slippage of £40k from 2013-14 to 2014-15	Work scheduled to take place summer 2014
Capital Property Works – Education	Acceleration of £51k from 2013-14 to 2014-15	Acceleration to reflect the significant number of projects that have been identified and need to be progressed urgently in 2013-14
Ardrishaig Primary School – Pre 5 Unit	Slippage of £10k from 2013-14 to 2014-15	Slight slippage to 2014-15. Design work in 2013-14, work on site in 2014
Tayvallich Primary School – Pre 5 Unit	Slippage of £50k from 2013-14 to 2014-15	Anticipated Start date January 2014
Hermitage Primary Annexe Replacement	Slippage of £40k from 2013-14 to 2014-15	Minor adjustment of expenditure profile to reflect Professional fees which will now be charged in 2014-15
Campbeltown Schools Redevelopment	Slippage of £5,975k from 2014-15 to 2015-16	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Dunoon Primary School	Slippage of both £50k from 2013-14 and £6,475k from 2014-15 to 2015-16	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Replacement of Oban High	Slippage of £50k from 2013-14 to 2014-15	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Corran Halls, Oban	Slippage of £23k from 2013-14 to 2014-15	Design work on-going, on site later in year
Lorn Resource Centre, Oban	Slippage of £20k from 2013-14 to 2014-15	Work to be carried out slightly later than originally planned
Dunoon Office Rationalisation	Slippage of £222k from 2013-14. £215k to 2014-15 and £7k to 2015-16	Decision still to be made on preferred option. Likelihood of meeting full budget significantly reduced

CHANGES TO CAPITAL PLAN (continued)		
SLIPPAGES AND ACCELERATIONS		
Project	Recommendation	Explanation
Finance Office, Witchburn Road, Campbeltown	Slippage of £86k from 2013-14. £83k to 2014-14 and £3k to 2015-16	The future use of this property is being considered under the Campbeltown Office Rationalisation study. Proposed works are being held in abeyance pending the outcome of this.
Mid Argyll Office Re Organisation	Slippage of £10k from 2013-14 to 2014-15	Slight slippage in project
Helensburgh Office Re Organisation	£1,671k to be recognised in 2013-14. £1,513k accelerated from 2014-15 and £158k from 2015-16, remaining £368k to be accelerated from 2016-17	Updated profiling of the Project spend based on based on recognition of project delivery knowledge.
Kilmory Biomass	Acceleration of £315k from 2014-15 to 2013-14	Updated profiling of the Project spend based on based on recognition of project delivery knowledge
Roads Reconstruction	Acceleration of £617k from 2014-15 to 2013-14	
Campbeltown Old Quay	Slippage of £97k from 2013-14 to 2014-15	ERDF scope for Kintyre Renewables Hub has now been extended to include the Old Quay. Slight slippage in project
Flood Prevention	Slippage of £32k from 2013-14 to 2015-16	Delays in projects due to public utility and land availability.
A83 South of Muasdale	Slippage of £49k from 2013-14 to 2014-15	Majority of work complete. Meeting with Greenpower (Windfarm Developer) and Contractor to be held in October
A849 Pennyghael Bridge, Mull	Slippage of £4k from 2013-14 to 2014-15	Land to be obtained for scheme.
Cycleways Helensburgh	Slippage of £210k from 2013-14 to 2014-15	SPT Funded project. Delay in agreements with landowners.
Kintyre Renewables Hub	Slippage of £224 from 2013-14. £74k to 2014-15, £150k to 2015-16	Works scope for ERDF now approved and includes Hall Street, U59 and Old Quay.
OBC for Dunoon Pier	Acceleration of £43k from 2014-15 to 2013-14	Initial work under way earlier than originally identified.
CHORD – Helensburgh	Acceleration of £1,346 from 2015-16 to 2014-15	Update of projects as identified by Project Manager
CHORD – Campbeltown	Slippage of £194k from 2013-14 to 2014-15	Update of projects as identified by Project Manager
CHORD – Oban	Slippage of £656 from 2013-14 to 2014-15	Update of projects as identified by Project Manager

FINANCIAL IMPACT OF CHANGES TO CAPITAL PLAN

The table below shows the financial impact on the capital plan if the recommended changes are approved:

Projects	2013-14	2014-15	2015-16	Future Years	Total Capital Plan	Explanation
Cost Changes:						
Kilmory Biomass	54				54	Virement from Legionella Capital Property Works and increased revenue contribution of £4k to Kilmory Biomass Project
Legionella Capital Property Works	(48)	(2)			(50)	Virement to Kilmory Biomass project
Helensburgh Cycleways	(20)				(20)	Reduction to reflect updated information re SPT Grant
Vehicle Tracking System	217				217	Replacement of current system. Funded by Prudential Borrowing
Salen Primary School - Expansion of Gaelic School	130	20			150	Scottish Government Grant Funded Project
Fleet	1,404				1,404	Expenditure as per approved business cases, funding for Fleet requires to be updated as and when business cases are approved. Fleet funding is recognised as Prudential Borrowing until year end when lease draw down will also be considered.
Campbeltown Skatepark	2				2	Campbeltown Skatepark Project approved by the Mid Argyll, Kintyre and Islay Area Committee as part of their allocation of capital receipts. Minutes 5 August 2009
Cardross Library	(40)				(40)	Cardross Library is leased to the Council and therefore not eligible for capital expenditure. Budget transferred to Rhu Community
Rhu Community Centre	40				40	Project now complete
Relocation of Staff at Sinclair Street	(15)				(15)	Project now complete
Campbeltown All Weather Pitch	15				15	Transfer of budget from Sinclair Street to partly offset overspend.
Carradale Primary School	(6)				(6)	Budget identified to partly offset forecasted overspend at Oban High School
Dalintober Primary School	(33)				(33)	
Dunbeg Primary School	(38)				(38)	
Easdale Primary School	(9)				(9)	
Oban High School	86				86	
Outstanding Energy Efficiency	(5)				(334)	Budget no longer required
Kirn Primary School	(10)				(10)	Budget identified to partly offset forecasted overspend at Islay High School
Luss Primary School	(15)				(15)	
Rosneath Primary School	(10)				(10)	
Strachur Primary School	(16)				(16)	
Strone Primary School	(41)				(41)	
Islay High School	97				97	

FINANCIAL IMPACT OF CHANGES TO CAPITAL PLAN (continued)

The table below shows the financial impact on the capital plan if the recommended changes are approved:

Projects	2013-14	2014-15	2015-16	Future Years	Total Capital Plan	Explanation
Cost Changes:						
St Joseph's Primary School	(20)				(20)	Re alignment of budgets at St Joseph's
St Joseph's Pre 5 Parenting Unit	20				20	
Tiree Primary School	(20)				(20)	Budget identified to partly offset forecasted overpsend at Tiree High School
Lochgilphead Community Education Centre	(3)				(3)	
Tiree High School	23				23	
Community and Culture - Health and Safety	(20)				(20)	Virement from Community and Culture Health and Safety to help fund Re Roofing at Riverside Leisure Centre after Storm Damage
Capital Property Works - Riverside	20				20	
Lochgilphead NPDO Oil to Biomass Heating	(486)	(15)			(503)	Project no longer going ahead. Prudential Borrowing
Oil to Gas Heating Conversions	(174)	(12)			(186)	Identified projects now complete. Prudential Borrowing
Carbon Management Fuel Conversions	(100)				(100)	Tender £100k below original estimate. Prudential Borrowing
Environmental Projects	(5)				(5)	Review of Environmental Projects
Bute Local Capital Priorities	6				6	
Pennyfuir Cemetery Road	(2)				(2)	
Pennyfuir Cemetery Extension	1				1	
Kilvaree Cemetery Extension	2				2	
Bute Cemetery Internal Road	(2)				(2)	
Tayinloan Slip	46				46	Transfer of £38k from Port Askaig Slip project. £8k to be funded from Prudential Borrowing
Port Askaig Slip	(38)				(38)	Project complete
Preliminary Design for Regional Transport Projects	6				6	Transfer of budget to reflect ongoing projects
Dunoon Pier Phase 1 C Fund	(2)				(5,623)	Project complete, £2k budget transferred to Preliminary Design for Regional Transport Projects

FINANCIAL IMPACT OF CHANGES TO CAPITAL PLAN (continued)

The table below shows the financial impact on the capital plan if the recommended changes are approved:

Projects	2013-14	2014-15	2015-16	Future Years	Total Capital Plan	Explanation	
Cost Changes:							
Bruichladdich Pier	(4)				(4)	Project complete, budget transferred to Preliminary Design for Regional Transport Projects	
Helensburgh Depot	826				1,050	Project agreed by Council. Remaining £224k expenditure was incurred in 2012-13. Project is to be funded by Prudential Borrowing.	
CHORD - Town Centre/Waterfront Regeneration Projects	(6,910)	(4,005)	(2,103)		(13,018)	The CHORD Capital Budget has been reviewed to bring the capital in line with the timeline and expenditure proposals for each individual project in CHORD. The revised capital budget profile reflects the expected timeline for CHORD projects as they are currently approved and does not represent a change to planned project progress	
CHORD - Campbeltown		1,280	846		2,126		
CHORD - Dunoon	46	2,232	5,672	350	8,300		
CHORD - Oban		2,360	2,160	200	4,720		
CHORD - Rothesay				2,400	2,400		
CHORD - Helensburgh	175	360			535		
Economic Development - SPT	(175)				(175)		Transfer of Budget to CHORD Helensburgh - Bus Infrastructure
Cycling Walking and Safer Streets			140		140		Recognition of Specific Scottish Government Funding
Cycling Walking and Safer Streets	(47)				(47)		A review of ongoing capital projects has identified that these projects are complete and the budgets in 2013-14 are no longer required
Flexi System/Home Working	(12)				(12)		
Completed Projects Review					(12,449)	A review has been carried out of ongoing capital projects. This identified a number of projects in previous years which were completed. Their removal has no monetary effect as the expenditure was accounted for in previous financial years.	

FINANCIAL IMPACT OF CHANGES TO CAPITAL PLAN (continued)

The table below shows the financial impact on the capital plan if the recommended changes are approved:

Projects	2013-14	2014-15	2015-16	Future Years	Total Capital Plan	Explanation
Slippages and Accelerations:						
Cardross Primary School	35	(35)			0	Requirement to fund the current year forecast overspend.
Colgrain Primary School	40	(40)			0	Requirement to fund the current year forecast overspend.
Kilchrenan Primary School	5	(5)			0	Requirement to fund the current year forecast overspend.
Islay High School	75	(50)	(25)		0	Work taking place in October break 2013
North Bute Primary School	(189)	189			0	A decision on the way ahead for the property is still to be made by the Council. Slippage of budget agreed by Asset Management Board.
Tayvallich Primary School	(75)	75			0	Design work nearing completion. Anticipated start date now October 2013.
Tiree Primary School	(40)	40			0	Work scheduled to take place Summer 2014
Capital Property Works - Education	51	(51)			0	Acceleration to reflect the significant number of projects that have been identified and need to be progressed urgently in 2013-14
Ardrihaig Primary School - Pre 5 Unit	(10)	10			0	Slight slippage in project. Design work in 2013-14, work on site in 2014
Tayvallich Primary School - Pre 5 Unit	(100)	100			0	Anticipated Start Date January 2014
Hermitage Primary Annexe Replacement	(40)	40			0	Minor adjustment of expenditure profile to reflect Professional fees which will now be charged in 2014-15
Campbeltown Schools Re Development		(5,975)	5,975		0	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Dunoon Primary School	(50)	(6,475)	6,525		0	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Replacement of Oban High School	(50)	50			0	Re profiling of budget to reflect updated project programme and revised project delivery arrangements
Corran Halls, Oban	(23)	23			0	Design work ongoing, on site later in year
Lorn Resource Centre	(20)	20			0	Work to be carried out later than originally planned
Dunoon Office Rationalisation	(222)	215	7		0	Decision still to be made on preferred option. Likelihood of meeting full budget significantly reduced

FINANCIAL IMPACT OF CHANGES TO CAPITAL PLAN (continued)

The table below shows the financial impact on the capital plan if the recommended changes are approved:

Projects	2013-14	2014-15	2015-16	Future Years	Total Capital Plan	Explanation
Slippages and Accelerations:						
Finance Office, Witchburn Road, Campbeltown	(86)	83	3		0	The future use of this property is being considered under the Campbeltown Office Rationalisation study. Proposed works are being held in abeyance pending the outcome of this.
Mid Argyll Office Re Organisation	(10)	10			0	Slight slippage in project
Helensburgh Office Re Organisation	1,671	(1,513)	368	(526)	0	The Project Manager has supplied an updated profiling of the Project spend based on based on recognition of project delivery knowledge.
Kilmory Biomass	315	(315)			0	An updated profile of expenditure has been provided based on updated project delivery knowledge
Roads Reconstruction	617	(617)			0	Accelerated expenditure to recognise condition of roads
Campbeltown Old Quay	(97)	97			0	ERDF scope for Kintyre Renewables Hub has now been extended to include the Old Quay
Flood Prevention	(32)		32		0	Delays in projects due to public utility and land availability
A83 South of Muasdale	(49)	49			0	Majority of work complete. Meeting with Greenpower (Windfarm Developer) and Contractor to be held in October
A849 Pennyghael Bridge, Mull	(4)	4			0	Land to be obtained for scheme.
Cycleways Helensburgh	(210)	210			0	SPT Funded Project. Delay in agreements with landowners.
Kintyre Renewables Hub	(224)	74	150		0	Works scope for ERDF now approved and includes Hall Street, U59 and Old Quay.
OBC for Dunoon Pier	43	(43)			0	Initial work under way earlier than originally identified
CHORD - Helensburgh		1,346	(1,346)		0	
CHORD - Campbeltown	(194)	194			0	
CHORD - Oban	(656)	656			0	Slippage and acceleration of projects updated as per the review of the CHORD projects
Net Impact of Changes	(4,639)	(9,416)	18,404	2,424	(11,404)	

**ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT - OVERALL COUNCIL
FINANCIAL SUMMARY - GROSS EXPENDITURE**

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s
Archives	0	0	0	87	87	0	128	128	0
Area Committee Expenditure		5	(5)	47	47	0	67	67	0
Asset Sustainability									
Customer Services	2,725	3,551	(826)	9,127	9,353	(226)	54,007	54,731	(724)
Development & Infrastructure Services	7,692	7,018	674	9,834	11,823	(1,989)	27,914	29,318	(1,404)
Asset Sustainability Total	10,417	10,569	(152)	18,961	21,176	(2,215)	81,921	84,049	(2,128)
Service Development Projects									
Customer Services	1,572	1,311	261	2,968	3,137	(169)	11,754	12,207	(453)
Development & Infrastructure Services	335	166	169	2,476	1,917	559	13,564	13,365	199
Service Development Total	1,907	1,477	430	5,444	5,054	390	25,318	25,572	(254)
Strategic Change Projects									
Campbeltown Schools Redevelopment	4	7	(3)	50	50	0	6,238	6,238	0
Dunoon Primary	0	36	(36)	100	50	50	6,834	6,834	0
Replacement of Oban High	20	13	7	125	75	50	125	165	(40)
NPDO Capital Requirement - residual payments	0	0	0	100	100	0	6,030	6,030	0
Aqualibrium - residual payments	0	0	0	10	10	0	9,779	9,779	0
Carbon Management Business Cases	295	0	295	295	295	0	295	295	0
Carbon Management Fuel Conversions	325	19	306	325	225	100	325	225	100
Dalintober PS Carbon Management	2	0	2	2	2	0	53	53	0
Islay HS/Bowmore PS Carbon Management	117	1	116	658	682	(24)	726	750	(24)
Kilmory Biomass Carbon Management	0	1	(1)	579	948	(369)	979	1,033	(54)
Lochgilphead NPDO Oil to Biomass Heating	0	0	0	486	0	486	503	2	501
Oil to Gas Heating Conversions	0	0	0	204	30	174	395	209	186
Campbeltown and Rothesay Rationalisation	0	0	0	30	30	0	30	30	0
Helensburgh Office Project	0	106	(106)	2,153	3,824	(1,671)	11,489	11,489	0
Mid Argyll Offices Reorganisation	0	7	(7)	270	260	10	270	270	0
New Helensburgh Swimming Pool	0	0	0	15	50	(35)	7,652	7,652	0
Tiree Shared Offices	0	0	0	50	15	35	15	15	0
Kintyre Renewables Hub	262	379	(117)	924	700	224	12,115	12,115	0
Bruichladdich Pier	0	1	(1)	5	1	4	2,588	2,584	4
Dunoon Pier	0	0	0	2	0	2	5,623	5,621	2
Port Askaig Pier	0	0	0	39	1	38	13,856	13,818	38
Improvements to Landfill Sites	0	0	0	0	0	0	44	44	0
Helensburgh Depot Rationalisation	0	60	(60)	0	833	(833)	0	1,077	(1,077)
CHORD - Town Centre/Waterfront Regeneration	0	0	0	6,910	0	6,910	13,018	0	13,018
CHORD - Helensburgh Public Realm Improvements	202	715	(513)	3,074	3,249	(175)	6,835	7,370	(535)
CHORD - Campbeltown - Kinloch Road Regeneration	108	394	(286)	674	480	194	2,880	5,006	(2,126)
CHORD - Dunoon	0	21	(21)	167	213	(46)	340	8,640	(8,300)
CHORD - Oban	0	0	0	892	236	656	1,840	6,560	(4,720)
CHORD - Rothesay	0	0	0	0	0	0	0	2,400	(2,400)
Helensburgh Pier Flood Defences	0	10	(10)	0	0	0	2,175	2,175	0
OBC for Dunoon Pier	0	0	0	0	43	(43)	2,023	2,023	0
	1,335	1,770	(435)	18,139	12,402	5,737	115,075	120,502	(5,427)
TOTAL	13,659	13,821	(162)	42,678	38,766	3,912	222,509	230,318	(7,809)

**ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT
FINANCIAL SUMMARY GROSS EXPENDITURE - CUSTOMER SERVICES**

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Forecast £000s	Budget £000s	Variance £000s
Asset Sustainability									
Education	1,924	2,934	(1,010)	4,461	5,035	(574)	33,962	34,669	(707)
Community and Culture	56	83	(27)	671	661	10	2,769	2,792	(23)
Adult Care	66	108	(42)	535	507	28	3,781	3,773	8
Children and Families	0	4	(4)	3	92	(89)	197	201	(4)
Facility Services	234	122	112	1,530	1,131	399	3,858	3,856	2
Customer and Support Services	445	300	145	1,927	1,927	0	9,440	9,440	0
Asset Sustainability Total	2,725	3,551	(826)	9,127	9,353	(226)	54,007	54,731	(724)

**ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT
FINANCIAL SUMMARY GROSS EXPENDITURE - CUSTOMER SERVICES**

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Forecast £000s	Budget £000s	Variance £000s
Service Development Projects									
Graham Williamson IT Centre	430	428	2	430	430	0	499	499	0
Property Management System	0	1	(1)	18	18	0	90	90	0
Education Domain Extension	71	69	2	156	156	0	435	435	0
Consolidated Server Replacement	46	38	8	99	99	0	1,052	1,052	0
IT Enablement Process for Change	57	12	45	158	158	0	1,249	1,249	0
Applications Projects	1	41	(40)	307	307	0	742	742	0
Flexi System Ph 2 extra sites	0	0	0	1	0	1	20	19	1
Flexi System HRS Integration	0	0	0	37	37	0	37	37	0
Home Working /Mobile Working Pilot	0	0	0	11	0	11	72	61	11
Vehicle Tracking System	195	0	195	0	217	(217)	0	217	(217)
Ardishaig Primary School - Pre 5 Unit	0	0	0	20	10	10	344	344	0
Hermitage Primary Annexe Replacement	400	358	42	684	640	44	750	750	0
Lochnell Primary School - Pre Five Unit	152	127	25	198	198	0	210	220	(10)
Park Primary Extension/Pre Fives Unit	131	112	19	188	188	0	355	355	0
Salen Primary School - Gaelic Pre School	0	0	0	0	125	(125)	0	150	(150)
Southend Primary School (Partial re-build)	0	0	0	247	265	(18)	315	333	(18)
St Joseph's Pre Five Parenting Facilities	22	84	(62)	0	0	0	86	86	0
Strachur Primary School - Pre Five Unit	67	34	33	54	103	(49)	55	109	(54)
Taynuilt Primary Additional Classroom	0	0	0	15	0	15	146	146	0
Tayvallich Primary School - Pre 5 Unit	0	5	(5)	225	50	175	430	430	0
Video Conferencing Upgrade	0	0	0	5	5	0	60	60	0
Mull & Iona Progressive Care Centre	0	2	(2)	9	9	0	772	772	0
Relocation of staff to Sinclair Street	0	0	0	15	0	15	25	10	15
Campbeltown All Weather Pitch	0	0	0	(7)	20	(27)	902	929	(27)
Riverside Leisure Centre Refurbishment	0	0	0	50	50	0	650	650	0
Dunclutha Childrens Home	0	0	0	50	50	0	750	750	0
Dunoon Family Mediation Centre	0	0	0	(4)	0	(4)	55	59	(4)
Residential Respite Care Facility	0	0	0	2	2	0	498	498	0
Oban High Community Facility	0	0	0	0	0	0	1,030	1,030	0
Rothesay Leisure Pool 2nd Phase	0	0	0	0	0	0	125	125	0
Service Development Total	1,572	1,311	261	2,968	3,137	(169)	11,754	12,207	(453)

**ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT
FINANCIAL SUMMARY GROSS EXPENDITURE - CUSTOMER SERVICES**

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s
Strategic Change Projects									
Campbeltown Schools Redevelopment	4	7	(3)	50	50	0	6,238	6,238	0
Dunoon Primary	0	36	(36)	100	50	50	6,834	6,834	0
Replacement of Oban High	20	13	7	125	75	50	125	165	(40)
NPDO Capital Requirement - residual paymen	0	0	0	100	100	0	6,030	6,030	0
Aqualibrium - residual payments	0	0	0	10	10	0	9,779	9,779	0
Carbon Management Business Cases	295	0	295	295	295	0	295	295	0
Carbon Management Fuel Conversions	325	19	306	325	225	100	325	225	100
Dalintober PS Carbon Management	2	0	2	2	2	0	53	53	0
Islay HS/Bowmore PS Carbon Management	117	1	116	658	682	(24)	726	750	(24)
Kilmory Biomass Carbon Management	0	1	(1)	579	948	(369)	979	1,033	(54)
Lochgilphead NPDO Oil to Biomass Heating	0	0	0	486	0	486	503	2	501
Oil to Gas Heating Conversions	0	0	0	204	30	174	395	209	186
Campbeltown and Rothesay Rationalisation	0	0	0	30	30	0	30	30	0
Helensburgh Office Project	0	106	(106)	2,153	3,824	(1,671)	11,489	11,489	0
Mid Argyll Offices Reorganisation	0	7	(7)	270	260	10	270	270	0
New Helensburgh Swimming Pool	0	0	0	15	50	(35)	7,652	7,652	0
Tiree Shared Offices	0	0	0	50	15	35	15	15	0
Strategic Change Total	763	190	573	5,452	6,646	(1,194)	51,738	51,069	669
Departmental Total	5,060	5,052	8	17,547	19,136	(1,589)	117,499	118,007	(508)

ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT

FINANCIAL SUMMARY GROSS EXPENDITURE - DEVELOPMENT AND INFRASTRUCTURE SERVICES

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s
Asset Sustainability Projects									
Flood Prevention	22	10	12	87	55	32	455	455	0
Bridge Strengthening	187	274	(87)	645	645	0	1,930	1,930	0
Roads Reconstruction	6,171	4,609	1,562	6,783	7,400	(617)	18,672	18,672	0
Lighting	345	44	301	524	524	0	1,703	1,703	0
Traffic Management	0	0	0	148	148	0	368	368	0
Fleet	521	1,925	(1,404)	521	1,925	(1,404)	1,638	3,042	(1,404)
Environmental	135	12	123	275	266	9	595	586	9
Roads	139	6	133	439	439	0	1,251	1,251	0
Waste	0	0	0	220	220	0	403	403	0
Recreation and Sport	2	2	0	2	2	0	132	132	0
Crematoria and Burial Grounds	170	136	34	190	199	(9)	467	476	(9)
Pier	0	0	0	0	0	0	300	300	0
Asset Sustainability Total	7,692	7,018	674	9,834	11,823	(1,989)	27,914	29,318	(1,404)

ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT

FINANCIAL SUMMARY GROSS EXPENDITURE - DEVELOPMENT AND INFRASTRUCTURE SERVICES

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s
Service Development Projects									
A83 South of Muasdale	0	0	0	519	470	49	590	590	0
A849 Pennyghael Bridge Mull	0	0	0	5	1	4	131	131	0
Tayinloan Slip	0	0	0	(8)	38	(46)	3,186	3,232	(46)
Preliminary design for Regional Transport projects	11	11	0	29	75	(46)	221	267	(46)
Helensburgh Cycleways	100	50	50	310	100	210	2,136	2,136	0
Milton Burn	1	48	(47)	128	79	49	2,605	2,556	49
Campbeltown Old Quay	38	49	(11)	648	551	97	1,424	1,424	0
Safe Streets, Walking and Cycling	0	0	0	37	24	13	1,599	1,586	13
SPFT	175	4	171	393	198	195	746	551	195
Marine Access to Nat. Park	0	0	0	1	0	1	73	72	1
Oban Hospital Cycle/Footpath Link	0	0	0	15	0	15	81	66	15
Dalmally Village Hall Path Link	0	0	0	0	0	0	25	25	0
Mid Argyll Hospital Remote Path	0	0	0	0	0	0	76	76	0
Tarbert Community Pitch Path Link	0	0	0	1	0	1	84	83	1
Cycle Parking	0	0	0	15	0	15	24	9	15
Dunbeg Shared Use Path	0	0	0	2	0	2	83	81	2
CWSS Jubilee Bridge Cycle Access	0	(3)	3	0	0	0	99	99	0
CWSS - South Islay Distilleries Path	0	6	(6)	110	110	0	110	110	0
CWSS - Jubilee Bridge, Appin	0	0	0	50	50	0	50	50	0
CWSS - Kilmichael Glassary - Bridgend Link	0	0	0	130	130	0	130	130	0
CWSS - Kintyre Schools Route Development	0	0	0	4	4	0	4	4	0
CWSS - Dunollie - Ganavan	0	0	0	40	40	0	40	40	0
CWSS - Connel Station NCN Route Development	0	0	0	4	4	0	4	4	0
CWSS - South Shian Link	10	1	9	25	25	0	25	25	0
CWSS - Machrihanish Path	0	0	0	4	4	0	4	4	0
CWSS - Monydrain to Achhabreac	0	0	0	3	3	0	3	3	0
CWSS - Portnacraoish Footway	0	0	0	3	3	0	3	3	0
CWSS - Counters	0	0	0	8	8	0	8	8	0
Service Development Total	335	166	169	2,476	1,917	559	13,564	13,365	199

ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT

FINANCIAL SUMMARY GROSS EXPENDITURE - DEVELOPMENT AND INFRASTRUCTURE SERVICES

30 September 2013

	Current Financial Year To Date			Full Year This Financial Year			Total Project Costs		
	Budget £000s	Actual £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s	Budget £000s	Forecast £000s	Variance £000s
Strategic Change Projects									
Kintyre Renewables Hub	262	379	(117)	924	700	224	12,115	12,115	0
Bruichladdich Pier	0	1	(1)	5	1	4	2,588	2,584	4
Dunoon Pier	0	0	0	2	0	2	5,623	5,621	2
Port Askaig Pier	0	0	0	39	1	38	13,856	13,818	38
Improvements to Landfill Sites	0	0	0	0	0	0	44	44	0
Helensburgh Depot Rationalisation	0	60	(60)	0	833	(833)	0	1,077	(1,077)
CHORD - Town Centre/Waterfront Regeneration	0	0	0	6,910	0	6,910	13,018	0	13,018
CHORD - Helensburgh Public Realm Improvements	202	715	(513)	3,074	3,249	(175)	6,835	7,370	(535)
CHORD - Campbeltown - Kinloch Road Regeneration	108	394	(286)	674	480	194	2,880	5,006	(2,126)
CHORD - Dunoon	0	21	(21)	167	213	(46)	340	8,640	(8,300)
CHORD - Oban	0	0	0	892	236	656	1,840	6,560	(4,720)
CHORD - Rothesay	0	0	0	0	0	0	0	2,400	(2,400)
Helensburgh Pier Flood Defences	0	10	(10)	0	0	0	2,175	2,175	0
OBC for Dunoon Pier	0	0	0	0	43	(43)	2,023	2,023	0
Strategic Change Total	572	1,580	(1,008)	12,687	5,756	6,931	63,337	69,433	(6,096)
Departmental Total	8,599	8,764	(165)	24,997	19,496	5,501	104,815	112,116	(7,301)