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**CAPITAL BUDGET MONITORING REPORT – 31 MARCH 2023**

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**1.0 EXECUTIVE SUMMARY**

1.1 This report provides an update on the position of the capital budget as at 31 March 2023. The report provides information on the financial position in respect of the capital plan and also the performance in terms of delivery of capital plan projects.

**1.2 Financial Position:**

- **Outturn for 2022-23** – actual net expenditure for the full financial year is £30,215k compared to an annual budget of £33,374k giving rise to an underspend for the year of £3,159k (9.47%). This variance is after previously agreed slippage of £47,164k that has been approved throughout 2022-23.
- **Total Capital Plan** – forecast total net project costs on the total capital plan are £206,689k compared to a total budget for all projects of £206,689k. No variance is projected.

**1.3 Project Delivery:**

- **Asset Sustainability** – Out of 95 projects there are 49 projects (52%) on track and 46 projects (48%) off track but recoverable.
- **Service Development** - Out of 42 projects there are 22 projects (52%) on track and 20 projects (48%) off track but recoverable.
- **Strategic Change** – Out of 27 projects there are 3 projects (11%) on track and 24 projects (89%) are off track but recoverable.

1.4 The Capital Programme is funded by various income streams as detailed in Appendix 4.

1.5 Originally the Council was projecting £1,387k of capital receipts this financial year which was then revised to £500k. Actual receipts of £560k have been received. The estimated level of receipts for future years will be kept under review as market conditions change, as will values following due diligence undertaken by prospective purchasers on the condition of asset.

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**CAPITAL BUDGET MONITORING REPORT – 31 MARCH 2023**

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**2.0 INTRODUCTION**

- 2.1 This report provides an update on the position of the capital budget as at 31 March 2023. The report provides information on the financial position in respect of the capital plan and also the performance in terms of delivery of capital plan projects.
- 2.2 Following the decision at Policy and Resources Committee on 9 December 2021, the Rothesay Pavilion project was put on pause whilst potential funding options were being considered. At the budget meeting in February 2023 additional funding was allocated to this project which will allow the project to progress towards success by supporting completion of certain work stages. The financial information included within this report excludes amounts relating to Rothesay Pavilion, however now that a programme of works has been defined this project will be added back on to the capital programme in financial year 2023-24.
- 2.3 A £1m cost pressure was identified during 2021-22 in relation to repairs to the A884 Ardbeg Sea Wall, where severe storm damage resulted in failure of the sea wall on Bute. Emergency works were carried out and a permanent solution is currently being developed. Additional funding of £1m was allocated for this purpose at the Council meeting on 24 February 2022 however there remains a risk that costs will exceed this.
- 2.4 The impact of the pandemic along with the UK exit from the European Union, the Russian invasion of Ukraine and sanctions on Russian owned entities has seen significant price increases as well as disruptions to the supply chain and longer lead in times. The increased rate of inflation impacts costs such as energy prices, labour, packaging and transport. These all have an effect on the overall contract price and make it extremely challenging to manage expenditure and the availability of supply.

As a result of this it should be noted that there are likely to be other significant financial impacts which are not quantifiable at this stage, as follows:

- Rothesay Pavilion – despite additional funding being awarded there remains a funding gap to allow full completion of original intended works.
  - Harbour Investment Programme – likely to be contractual cost increases in future years (expected to be funded from increased fees and charges).
  - Universal Free School Meals – delayed roll out to P6 and P7 and uncertain capital funding levels available from Scottish Government. Distributions of 2023-24 funding have not yet been announced.
  - Other general construction inflationary increases.
- 2.5 Although the direct impact of COVID on most local services has reduced or even ceased altogether over the last 12 months, COVID-19 in conjunction with the UK exit from the European Union and the Russian invasion of Ukraine, continues to affect worldwide supply chains.

In recent years additional funding of £10,803k has been allocated to the capital programme for this purpose which has mitigated the impact to date however, as

detailed in the table below, only £2,703k remains unallocated to projects facing inflationary pressures.

| <b>Funding for Capital Inflationary Pressures</b>                   | <b>£000</b>   |
|---------------------------------------------------------------------|---------------|
| COVID-19 Funding                                                    | 257           |
| February 2021 Budget Meeting - Capital Cost Pressures               | 4,646         |
| February 2022 Budget Meeting - Capital Cost Pressures               | 3,900         |
| February 2023 Budget Meeting – Capital Projects Inflation Pressures | 2,000         |
| <b>Total Additional Funding Allocated to Capital</b>                | <b>10,803</b> |
| Allocated to Projects within Capital Programme                      | (5,779)       |
| Committed for future years                                          | (2,321)       |
| <b>Balance Remaining</b>                                            | <b>2,703</b>  |

### **3.0 RECOMMENDATIONS**

- 3.1 Note the contents of this report and the financial summaries as detailed in Appendix 8.

## 4.0 OUTTURN FINANCIAL POSITION 2022-23

### 4.1 Overall Position

Actual net expenditure for the full financial year is £30,215k compared to an annual budget of £33,374k giving rise to an underspend for the year of £3,159k (9.47%). This variance is on top of slippage of £47,164k that has been approved throughout 2022-23

### 4.2 Project/Department Position

The table below shows the actual expenditure and budget for the year by project type and service.

| <b>Project Type:</b>                | <b>Annual Budget<br/>£'000</b> | <b>Actual Outturn<br/>£'000</b> | <b>Variance<br/>COVID-19<br/>Related<br/>£'000</b> | <b>Variance<br/>Non<br/>COVID-19<br/>Related<br/>£'000</b> | <b>Variance<br/>£'000</b> |
|-------------------------------------|--------------------------------|---------------------------------|----------------------------------------------------|------------------------------------------------------------|---------------------------|
| Asset Sustainability                | 17,861                         | 16,504                          | 0                                                  | 1,357                                                      | 1,357                     |
| Service Development                 | 5,615                          | 4,454                           | 0                                                  | 1,161                                                      | 1,161                     |
| Strategic Change                    | 9,898                          | 9,257                           | 0                                                  | 641                                                        | 641                       |
| <b>Total</b>                        | <b>33,374</b>                  | <b>30,215</b>                   | <b>0</b>                                           | <b>3,159</b>                                               | <b>3,159</b>              |
| <b>Service:</b>                     |                                |                                 |                                                    |                                                            |                           |
| ICT                                 | 1,388                          | 1,428                           | 0                                                  | (40)                                                       | (40)                      |
| Education                           | 7,559                          | 5,580                           | 0                                                  | 1,979                                                      | 1,979                     |
| Live Argyll                         | 706                            | 593                             | 0                                                  | 113                                                        | 113                       |
| Health & Social Care<br>Partnership | 621                            | 647                             | 0                                                  | (26)                                                       | (26)                      |
| Shared Offices                      | 894                            | (25)                            | 0                                                  | 919                                                        | 919                       |
| Roads & Infrastructure              | 16,937                         | 16,263                          | 0                                                  | 674                                                        | 674                       |
| Development &<br>Economic Growth    | 2,067                          | 1,651                           | 0                                                  | 416                                                        | 416                       |
| CHORD                               | 3,202                          | 4,078                           | 0                                                  | (876)                                                      | (876)                     |
| <b>Total</b>                        | <b>33,374</b>                  | <b>30,215</b>                   | <b>0</b>                                           | <b>3,159</b>                                               | <b>3,159</b>              |

Material variances are explained in Appendix 1 and there are a number of smaller variances contributing to the underspend.

## 5.0 TOTAL PROJECT COSTS

### 5.1 Overall Position

Forecast total net project costs on the total capital plan are £206,689k compared to a total budget for all projects of £206,689k. No variance is projected.

### 5.2 Project/Department Position

The table below shows the forecast expenditure and budget for the total capital plan by project type and service.

| <b>Project Type:</b>             | <b>Capital Plan Budget<br/>£'000</b> | <b>Forecast Project Costs<br/>£'000</b> | <b>Capital Plan Variance COVID-19 Related<br/>£'000</b> | <b>Capital Plan Variance Non COVID-19 Related<br/>£'000</b> | <b>Total Capital Plan Variance<br/>£'000</b> |
|----------------------------------|--------------------------------------|-----------------------------------------|---------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------|
| Asset Sustainability             | 74,911                               | 74,911                                  | 0                                                       | 0                                                           | 0                                            |
| Service Development              | 22,632                               | 22,632                                  | 0                                                       | 0                                                           | 0                                            |
| Strategic Change                 | 109,146                              | 109,146                                 | 0                                                       | 0                                                           | 0                                            |
| <b>Total</b>                     | <b>206,689</b>                       | <b>206,689</b>                          | <b>0</b>                                                | <b>0</b>                                                    | <b>0</b>                                     |
| <b>Service:</b>                  |                                      |                                         |                                                         |                                                             |                                              |
| ICT                              | 6,385                                | 6,385                                   | 0                                                       | 0                                                           | 0                                            |
| Education                        | 48,708                               | 48,708                                  | 0                                                       | 0                                                           | 0                                            |
| Live Argyll                      | 3,563                                | 3,563                                   | 0                                                       | 0                                                           | 0                                            |
| Health & Social Care Partnership | 5,399                                | 5,399                                   | 0                                                       | 0                                                           | 0                                            |
| Shared Offices                   | 21,950                               | 21,950                                  | 0                                                       | 0                                                           | 0                                            |
| Roads & Infrastructure           | 71,067                               | 71,067                                  | 0                                                       | 0                                                           | 0                                            |
| Development & Economic Growth    | 5,430                                | 5,430                                   | 0                                                       | 0                                                           | 0                                            |
| CHORD                            | 44,187                               | 44,187                                  | 0                                                       | 0                                                           | 0                                            |
| <b>Total</b>                     | <b>206,689</b>                       | <b>206,689</b>                          | <b>0</b>                                                | <b>0</b>                                                    | <b>0</b>                                     |

Material variances are explained in Appendix 2 and there are a number of smaller variances leading to the forecast overspend.

## 6.0 TOTAL PROJECT PERFORMANCE

### 6.1 Overall Position

There are 164 projects within the Capital Plan, 74 are Complete or On Target and 90 are Off Target but Recoverable.

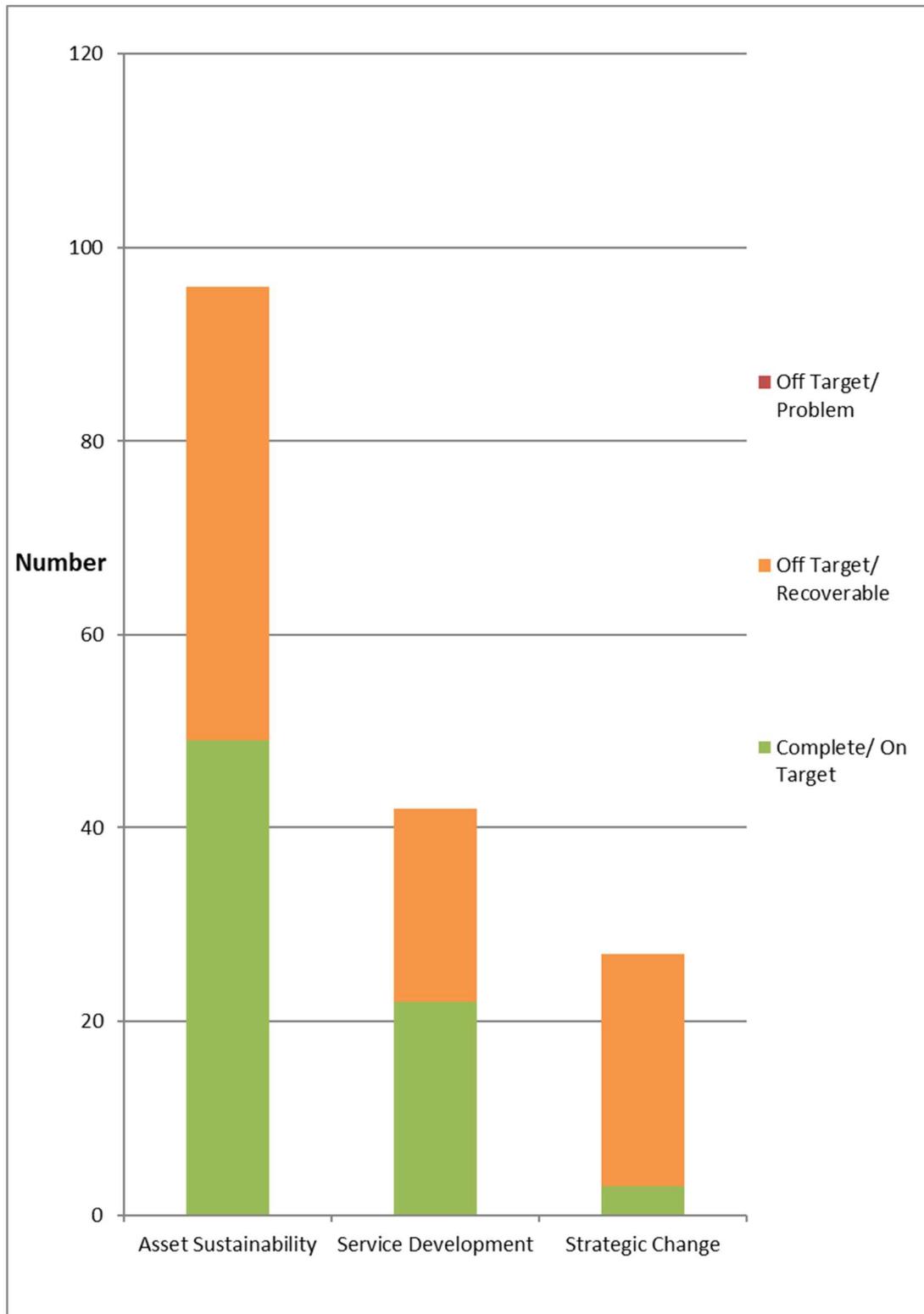
### 6.2 Project Position

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

| <b>Project Type:</b>                | <b>Complete/<br/>On Target</b> | <b>Off Target/<br/>Recoverable</b> | <b>Off<br/>Target/<br/>Problem</b> | <b>Total</b> |
|-------------------------------------|--------------------------------|------------------------------------|------------------------------------|--------------|
| Asset Sustainability                | 49                             | 46                                 | 0                                  | 95           |
| Service Development                 | 22                             | 20                                 | 0                                  | 42           |
| Strategic Change                    | 3                              | 24                                 | 0                                  | 27           |
| <b>Total</b>                        | <b>74</b>                      | <b>90</b>                          | <b>0</b>                           | <b>164</b>   |
| <b>Service:</b>                     |                                |                                    |                                    |              |
| ICT                                 | 6                              | 2                                  | 0                                  | 8            |
| Education                           | 14                             | 17                                 | 0                                  | 31           |
| Live Argyll                         | 24                             | 4                                  | 0                                  | 28           |
| Health & Social Care<br>Partnership | 9                              | 10                                 | 0                                  | 19           |
| Shared Offices                      | 7                              | 15                                 | 0                                  | 22           |
| Roads & Infrastructure              | 10                             | 24                                 | 0                                  | 34           |
| Development & Economic<br>Growth    | 4                              | 13                                 | 0                                  | 17           |
| CHORD                               | 0                              | 5                                  | 0                                  | 5            |
| <b>Total</b>                        | <b>74</b>                      | <b>90</b>                          | <b>0</b>                           | <b>164</b>   |

### 6.3 Chart of Performance Status

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



## 7.0 OFF TRACK PROJECTS

7.1 There are no Off Track projects for this report.

## 8.0 STRATEGIC CHANGE PROJECTS

8.1 Appendix 6 gives detailed information in respect of the Strategic Change Projects within the Capital Plan. The appendix gives details of the forecast cost of each project against the approved budget, the start and anticipated completion date of the project and an assessment of the risks of the project and, if these are not green, gives an explanation of the problem.

## 9.0 CHANGES TO CAPITAL PLAN

9.1 The table below shows previous changes to expenditure budgets within the Capital Plan at summary level, including slippages and accelerations offset by any budget adjustments. There are no proposed changes in terms of slippages or accelerations in the current month as any over or under spends are rolled forward into future years as part of the year end process.

Measures have been taken to limit the value of slippages including training during the year with Project Managers on the capital monitoring return requirements and the implications of incorrect forecasting. Further measures will be taken to address this going forward.

Projects with slippages greater than £500k are detailed in Appendix 5.

| Department                       | Previously Agreed Changes 2022-23<br>£'000 |
|----------------------------------|--------------------------------------------|
| Asset Sustainability             | (7,787)                                    |
| Service Development              | (526)                                      |
| Strategic Change                 | (38,851)                                   |
| <b>Total</b>                     | <b>(47,164)</b>                            |
|                                  |                                            |
| <b>Service:</b>                  |                                            |
| ICT                              | (130)                                      |
| Education                        | 1,462                                      |
| Live Argyll                      | (529)                                      |
| Health & Social Care Partnership | (1,391)                                    |
| Shared Offices                   | (2,636)                                    |
| Roads & Infrastructure           | (44,487)                                   |
| Development & Economic Growth    | (1,201)                                    |
| Major Projects                   | 1,748                                      |
| <b>Total</b>                     | <b>(47,164)</b>                            |

## **10.0 FUNDING**

- 10.1 The Capital Programme is funded by various income streams as detailed in Appendix 5. Since the previous report additional income for capital projects financed from revenue (CFCR) totalled £2,937k. Previously reported reserves funding for Lochgilphead Primary School Demolition, totalling £261k and £100k for Bin Replacement, have been reversed as these projects were funded through the year end CFR.
- 10.2 Originally the Council was projecting £1,387k of capital receipts this financial year which was then revised to £500k. Actual receipts of £560k have been received. The estimated level of receipts for future years will be kept under review as market conditions change, as will values following due diligence undertaken by prospective purchasers on the condition of asset.

## **11.0 IMPLICATIONS**

- 11.1 Policy – Monitors progress against the capital plan.
- 11.2 Financial – Monitors funding and commitments of the capital plan.
- 11.3 Legal – Available funding may not address all Statutory and Regulatory requirements in relation to Health and Safety.
- 11.4 HR – Available funding may have an impact on the sustainability of the Property Design Team and Infrastructure Design Team.
- 11.5 Fairer Scotland Duty – None.
- 12.5.1 Equalities – protected characteristics – None.
- 12.5.2 Socio-economic Duty – None.
- 12.5.3 Islands – None.
- 11.6 Climate Change – The Council is committed to addressing climate change via projects within the capital plan.
- 11.7 Risk – There are risks around increasing capital contract costs and the level and timing of capital receipts.
- 11.8 Customer Service – None.

**Kirsty Flanagan**  
**Executive Director / Section 95 Officer**  
**21 June 2023**

**Policy Lead for Finance and Commercial Services – Councillor Gary Mulvaney**

## APPENDICES

- **Appendix 1** – Forecast Outturn variance explanations
- **Appendix 2** – Total Project finance variance explanations
- **Appendix 3** – Changes to Capital Plan and Financial Impact
- **Appendix 4** – Capital Funding
- **Appendix 5** - Over £500k Variance Reports
- **Appendix 6** - Cumulative spend, completion dates and risks relating
- **Appendix 7** - Financial Summary – Overall
  - Financial Summary – Executive Director Kirsty Flanagan
  - Financial Summary – Executive Director Douglas Hendry
- **Appendix 8** - Updated/Revised Capital Plan to significant capital projects.

For further information contact: Anne Blue, Head of Financial Services  
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## APPENDIX 1 – Outturn Variance Explanations

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

| Project                                   | Annual Budget<br>£'000 | Outturn<br>£'000 | (Over)/ Under<br>Variance<br>COVID-19<br>Related<br>£'000 | (Over)/ Under<br>Variance Non<br>COVID-19<br>Related<br>£'000 | Total<br>(Over)/<br>Under<br>Variance<br>£'000 | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------|------------------------|------------------|-----------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Primary Schools                           | 2,450                  | 1,627            | 0                                                         | 823                                                           | 823                                            | Continued issues with availability of materials and suitably skilled labour has led to delays. Projects have been reprogrammed to mitigate any prolongations costs and reduce commercial impact of the programme, while minimising school disruption and adhering to rigorous Health and Safety responsibilities.                                                                                                                                                                                                                                                                          |
| Helensburgh Waterfront Development        | 4,730                  | 4,038            | 0                                                         | 692                                                           | 692                                            | Budget allocated in February 2023 to be split over 2022-23 and 2023-24 in accordance with planned spend.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Helensburgh Waterfront Development Income | (1,681)                | (361)            | 0                                                         | (1,320)                                                       | (1,320)                                        | Additional budget allocated at budget setting to be moved to future years in line with planned spend.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Street Lighting LED Replacement           | 791                    | 117              | 0                                                         | 674                                                           | 674                                            | Incorrect profile at start of year, did not reflect delays for tender process as project had switched from in-house delivery for the final stages of the project. Project forecasted to be completed in 2023-24.                                                                                                                                                                                                                                                                                                                                                                           |
| CHORD – Oban                              | 651                    | 25               | 0                                                         | 626                                                           | 626                                            | <ol style="list-style-type: none"> <li>1. General - £115k</li> <li>2. Transit Berthing Facility - £85k</li> <li>3. Public Realm Phase 1 and Phase 2 - £131k</li> <li>4. Maritime Visitor Facility - £295k</li> </ol> Project has achieved practical completion though remaining budgets are for the completion of the Benefits and Realisation Analysis and Economic Evaluation of CHORD Oban. This is due to be carried out once all works are complete. Dispute with contractor over defects is also underway and slippage includes funding to cover any liability associated with this. |

|                                              |       |     |  |   |     |     |                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------|-------|-----|--|---|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environmental Projects                       | 1,134 | 623 |  | 0 | 511 | 511 | Funding vired across from Tobermory Car Park project due to the project being held in abeyance. The funding was to allow the Tobermory Cemetery works to be carried out. Funding should have been profiled into 23-24 and 24-25 rather than all being profiled to 22-23. Cemetery works now underway.                                                      |
| Free School Meals                            | 821   | 416 |  | 0 | 405 | 405 | Works at 24 schools delayed due to consultants not being appointed.                                                                                                                                                                                                                                                                                        |
| Fleet Management - PB                        | 367   | 0   |  | 0 | 367 | 367 | Further delays in delivery of ordered vehicles.                                                                                                                                                                                                                                                                                                            |
| Nature Restoration Fund                      | 346   | 0   |  | 0 | 346 | 346 | Spend has slipped into future years while the programme of works is being developed.                                                                                                                                                                                                                                                                       |
| Helensburgh Office Rationalisation (FPB,REC) | 310   | 10  |  | 0 | 300 | 300 | Following an out-of-court settlement with the Contractor in relation to defects, investigations and design work have taken longer than anticipated. However these are now progressing to address the known defects. It is anticipated that this balance of funding will be required and is anticipated to be spent circa 50% in 2023/24 and 50% in 2024/25 |
| Early Learning and Childcare - 1140 Hours    | 1,036 | 758 |  | 0 | 278 | 278 | A significant carry forward into 22/23 compounded by several Capital Projects ultimately being funded by alternate funding streams has significantly impacted spend and monies slipped into 23/24 to accommodate the revised spend profile.                                                                                                                |
| Local Bridge Maintenance Fund                | 475   | 244 |  | 0 | 231 | 231 | Ground Investigation surveys delays on site, therefore invoices at a later stage than programmed. New carbon management legislation and strategic transport guidelines requires feasibility reports to be reviewed & incorporated. Delay to the Options Appraisal Reports has resulted in design stages being pushed back.                                 |
| Secondary Schools                            | 683   | 466 |  | 0 | 217 | 217 | Continued issues with availability of materials and suitably skilled labour has led to delays. Projects have been reprogrammed to mitigate any prolongations costs and reduce commercial impact                                                                                                                                                            |

|                                                         |       |       |  |   |     |       |                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------|-------|-------|--|---|-----|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                         |       |       |  |   |     |       | of the programme, while minimising school disruption and adhering to rigorous Health and Safety responsibilities.                                                                                                                                                          |
| NPDO Schools Solar PV Panel Installations               | 183   | 0     |  | 0 | 183 | 183   | This project is now finalised and the balance of funds will be vired to assist the council deliver on its property related Net Zero.                                                                                                                                       |
| Town Centre Fund                                        | 1,060 | 819   |  | 0 | 241 | 241   | Lochgilthead Front Green - £63k slipped, project completed though retention payments are still held.                                                                                                                                                                       |
| Cycleways - H&L/Rosneath                                | 240   | 90    |  | 0 | 150 | (150) | Funding received in 2022-23 for Rosneath Cycleway was included in 2022-23 forecast, should have been profiled into 2023-24.                                                                                                                                                |
| Legionella Control Works                                | 215   | 71    |  | 0 | 144 | 144   | Delivery of this programme of works has taken longer than planned due to the ongoing issues with availability of materials and suitably qualified/skilled labour. It is anticipated that this programme of works will complete during 2023/24.                             |
| Lighting                                                | 140   | 0     |  | 0 | 140 | 140   | Further delays in tender process for contractors. Contractors have now been appointed in 2023-24.                                                                                                                                                                          |
| Campbeltown Flood Scheme                                | 4,245 | 4,114 |  | 0 | 131 | 131   | Previously reprofiled based on contractors monthly updated cashflow forecasts. Difference in actual costs vs forecast understandable in respect of total project forecast (0.86%).                                                                                         |
| CO2 Monitoring - Covid Mitigation in Schools            | 116   | 3     |  | 0 | 113 | 113   | Budget was agreed to be used for school window upgrades. Works were carried out during Easter, with some costs being allocated to School Asset Sustainability projects. Funding to be vired over in 23-24 capital monitoring to cover these costs and the remaining works. |
| Tobermory Car Park                                      | 176   | 80    |  | 0 | 96  | 96    | Due to land issues with the land owner this project has been held in abeyance. Legal and estates are working with RIS and the land owner to try and negotiate a solution. Slipped budget will continue to fund these negotiations.                                         |
| Non-NPDO Schools PV Panel Installations                 | 88    | 0     |  | 0 | 88  | 88    | This project is now finalised and the balance of funds will be vired to assist the council deliver on its property related Net Zero.                                                                                                                                       |
| Glengorm and Gartbreck - Cell and Transfer Station (PB) | 1,200 | 1,115 |  | 0 | 85  | 85    | Retentions are still due to be paid, profile did not reflect this.                                                                                                                                                                                                         |

|                                               |       |      |  |   |       |       |                                                                                                                                                                                                                                                                               |
|-----------------------------------------------|-------|------|--|---|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public Convenience Upgrades                   | 82    | 0    |  | 0 | 82    | 82    | Project was delayed until additional funding was secured for door access controls upgrades to be carried out at 16 sites. Progress is moving forward on this in 2023-24/                                                                                                      |
| Glengorm - Capping                            | 82    | 0    |  | 0 | 82    | 82    | Glengorm – Capping is complete. Slipped budget contributing to Gartbreck – Capping works in 2023-24                                                                                                                                                                           |
| Dunoon Cycle Bothy                            | 314   | 246  |  | 0 | 68    | 68    | Contractors billed for less than what was anticipated in March 2023, variance is solely a cashflow timing difference and has not impacted the project.                                                                                                                        |
| Dunoon Cycle Both Income                      | (274) | (99) |  | 0 | (175) | (175) | Coastal Communities Funding is still to be drawn down for this project.                                                                                                                                                                                                       |
| Carbon Management Business Cases (FPB)        | 60    | 0    |  | 0 | 60    | 60    | Delivery of the NDEEF (Non-Domestic Energy Efficiency Framework) programme of works has been prioritised resulting in other business cases taking longer than anticipated. The balance of funds will be vired to assist the council deliver on its property related Net Zero. |
| Asbestos Capital Property Works               | 51    | 0    |  | 0 | 51    | 51    | This is in effect a contingency budget and is therefore not guaranteed to be spent in any given year. Arrangements will be made to ensure that any property related capital projects with asbestos related works get part funded from this budget.                            |
| Helensburgh Public Realm - Arts Strategy Fund | 51    | 1    |  | 0 | 50    | 50    | Project where budget is for delivery of art works, dependant on community applications. Rolled forward to 2023-24.                                                                                                                                                            |
| Our Modern Workspace                          | 110   | 167  |  | 0 | (57)  | (57)  | Reversal of previously slipped budget.                                                                                                                                                                                                                                        |
| Oban Depot Development Project                | 17    | 80   |  | 0 | (63)  | (63)  | Additional works agreed to be absorbed by the service. Funding is still to be arranged. External funding also to be arranged for EVC installations.                                                                                                                           |
| Bridge Strengthening                          | 269   | 363  |  | 0 | (94)  | (94)  | Reversal of previously slipped budget.                                                                                                                                                                                                                                        |
| Active Travel (Footway Improvements)          | 0     | 111  |  | 0 | (111) | (111) | Previously Active Travel budget was not expected to be spent until 2023-24. Proactive work were able to be carried out earlier than previously expected.                                                                                                                      |
| Harbour Investment Programme PB               | 554   | 691  |  | 0 | (137) | (137) | Reversal of previously slipped budget, difference was due to difficulty in precisely forecasting                                                                                                                                                                              |

|                                                          |         |       |  |          |              |              |                                                                 |
|----------------------------------------------------------|---------|-------|--|----------|--------------|--------------|-----------------------------------------------------------------|
| Roads Reconstruction                                     | 8,746   | 9,714 |  | 0        | (968)        | (968)        | Overspend due to the increased cost of materials.               |
| Roads Reconstruction Income                              | (1,025) | (942) |  | 0        | (83)         | (83)         | Timing delay in receiving STTS income                           |
| Electric Vehicle Chargers                                | 120     | 58    |  | 0        | 62           | 62           | Timing delay in receiving Scottish Government Grant income      |
| Tobermory Top Floor Flat Income                          | (95)    | 0     |  | 0        | (95)         | (95)         | Delay in receiving income                                       |
| Kilmory Business Park Income                             | (979)   | 0     |  | 0        | (979)        | (979)        | Income originally profiled in wrong year resulting in slippage. |
| Environmental Projects – Coastal Communities Fund Income | (400)   | 0     |  | 0        | (400)        | (400)        | Delay in project resulting in income delays.                    |
| Cycleways - H&L (SPT) Income                             | (240)   | (90)  |  | 0        | (150)        | (150)        | Timing delay in claim being submitted and processed             |
| Dunoon Stem HUB                                          | (100)   | 0     |  | 0        | (100)        | (100)        | Timing delay in receiving income.                               |
| Other variances under £50k                               |         |       |  | 0        | 595          | 595          | Total value of non-material variances less than +/- £50k.       |
| <b>Total</b>                                             |         |       |  | <b>0</b> | <b>3,159</b> | <b>3,159</b> |                                                                 |

**APPENDIX 2 – Total Project Finance Variances**

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

| Project               | Capital Plan Budget<br>£'000 | Project Costs<br>£'000 |  | (Over)/ Under<br>Variance<br>COVID-19<br>Related<br>£'000 | (Over)/ Under<br>Variance Non<br>COVID-19<br>Related<br>£'000 | Total (Over)/<br>Under<br>Variance<br>£'000 | Explanation |
|-----------------------|------------------------------|------------------------|--|-----------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|-------------|
| No project variances. |                              |                        |  |                                                           |                                                               |                                             |             |
| <b>Total</b>          |                              |                        |  |                                                           | <b>0</b>                                                      | <b>0</b>                                    |             |

**APPENDIX 3 – Changes to Capital Plan and Financial Impact****OVERALL COST CHANGES**

| Project                   | 2022-<br>23<br>£'000 | 2023-<br>24<br>£'000 | 2024-<br>25<br>£'000 | Future<br>Years<br>£'000 | Total<br>Capital Plan<br>£'000 | Recommendation | Explanation |
|---------------------------|----------------------|----------------------|----------------------|--------------------------|--------------------------------|----------------|-------------|
|                           |                      |                      |                      |                          |                                |                |             |
| <b>Total Cost Changes</b> | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>0</b>                 | <b>0</b>                       |                |             |

There are no proposed changes in the current month regarding slippages or accelerations as any over or underspends are rolled forward into future years as part of the year end process. Income budgets will also be aligned accordingly as part of this process.

**CAPITAL PROGRAMME FUNDING**

|                                                             | 2022-23                   |                           |                         |                    |                                   | 2023-24                   |                           |                         |                    |                                   | 2024-25                   |                           |                         |                    |                                   |
|-------------------------------------------------------------|---------------------------|---------------------------|-------------------------|--------------------|-----------------------------------|---------------------------|---------------------------|-------------------------|--------------------|-----------------------------------|---------------------------|---------------------------|-------------------------|--------------------|-----------------------------------|
|                                                             | Estimated Capital Funding | Carry Forwards from 21-22 | Slippage / Acceleration | Additional Funding | Updated Capital Funding Available | Estimated Capital Funding | Carry Forwards from 21-22 | Slippage / Acceleration | Additional Funding | Updated Capital Funding Available | Estimated Capital Funding | Carry Forwards from 21-22 | Slippage / Acceleration | Additional Funding | Updated Capital Funding Available |
| General Capital Grant                                       | 10,692                    | 2,157                     | 0                       | 0                  | 12,849                            | 11,900                    | 0                         | 0                       | 0                  | 11,900                            | 9,851                     | 0                         | 0                       | 400                | 10,251                            |
| Transfer to Revenue for Private Sector Housing Grant (PSHG) | -1,033                    | 0                         | 0                       | 0                  | -1,033                            | -1,033                    | 0                         | 0                       | 0                  | -1,033                            | -1,033                    | 0                         | 0                       | 0                  | -1,033                            |
| Capital Receipts                                            | 500                       | 0                         | 0                       | 0                  | 500                               | 1,195                     | 0                         | 0                       | 0                  | 1,195                             | 350                       | 0                         | 0                       | 0                  | 350                               |
| Flooding Allocation                                         | 155                       | 0                         | 0                       | 0                  | 155                               | 155                       | 0                         | 0                       | 0                  | 155                               | 155                       | 0                         | 0                       | 0                  | 155                               |
| Ring Fenced Capital Grant                                   | 7,366                     | 0                         | -131                    | 0                  | 7,235                             | 5,800                     | 0                         | 131                     | 0                  | 5,931                             | 304                       | 0                         | 0                       | 0                  | 304                               |
| Restricted Funding                                          | 5,141                     | 4                         | 0                       | 351                | 5,496                             | 1,360                     | 0                         | 0                       | 295                | 1,655                             | 0                         | 0                         | 0                       | 0                  | 0                                 |
| Funded by Reserves                                          | 9,251                     | 0                         | -8,905                  | -346               | 0                                 | 5,202                     | 0                         | 9,005                   | 148                | 14,355                            | 7,422                     | 0                         | 0                       | 0                  | 7,422                             |
| Additional Funding from Revenue                             | 12                        | 0                         | 0                       | 3,109              | 3,121                             | 25                        | 0                         | 0                       | 50                 | 75                                | 0                         | 0                         | 0                       | 0                  | 0                                 |
| Insurance                                                   | 0                         | 0                         | 0                       | 0                  | 0                                 | 0                         | 0                         | 0                       | 0                  | 0                                 | 0                         | 0                         | 0                       | 0                  | 0                                 |
| Harbour Investment Programme                                | 5,626                     | 0                         | -4,935                  | 0                  | 691                               | 22,235                    | 0                         | -13,035                 | 0                  | 9,200                             | 27,025                    | 0                         | -5,025                  | 0                  | 22,000                            |
| Prudential Borrowing                                        | 860                       | 324                       | -1,946                  | 132                | -630                              | 20,718                    | 821                       | -6,073                  | 74                 | 15,540                            | 27                        | -701                      | 6,042                   | 0                  | 5,368                             |
| Loans Fund Review                                           | 2,769                     | -2,157                    | 0                       | 0                  | 612                               | 0                         | 0                         | 0                       | 0                  | 0                                 | 0                         | 0                         | 0                       | 0                  | 0                                 |
| COVID Funding                                               | 4,507                     | 0                         | 0                       | 1,252              | 5,759                             | 0                         | 0                         | 0                       | 0                  | 0                                 | 0                         | 0                         | 0                       | 0                  | 0                                 |
| <b>Total</b>                                                | <b>45,846</b>             | <b>328</b>                | <b>-15,917</b>          | <b>4,498</b>       | <b>34,755</b>                     | <b>67,557</b>             | <b>821</b>                | <b>-9,972</b>           | <b>567</b>         | <b>58,973</b>                     | <b>44,101</b>             | <b>-701</b>               | <b>1,017</b>            | <b>400</b>         | <b>44,817</b>                     |

**BREAKDOWN OF ADDITIONAL FUNDING**

| Additional Funding                                        | 2022-23      | 2023-24    | Source              | Reported |
|-----------------------------------------------------------|--------------|------------|---------------------|----------|
| Helensburgh waterfront Development                        | 1,252        |            | COVID Reserves      | Jan-23   |
| Lochgilphead PS Demolition                                | 15           |            | Reserves            | Jan-23   |
| Tobermory Top Flat - SHF                                  | 95           | 30         | Revenue Funding     | Jan-23   |
| Dunoon Cycle Bothy                                        | 25           |            | Revenue Funding     | Jan-23   |
| Dunoon STEM Hub                                           |              | 50         | Revenue Funding     | Jan-23   |
| Dunoon STEM Hub                                           |              | 150        | Grant Funding       | Jan-23   |
| Dunoon Cycle Bothy                                        |              | 145        | Grant Funding       | Jan-23   |
| Dunoon Cycle Bothy                                        | 40           |            | Grant Funding       | Jan-23   |
| Roads Reconstruction - Timber related Co-Funding Schemes  | 67           |            | Grant Funding       | Feb-23   |
| Rural Growth Deal                                         | 19           |            | Scottish Government | Feb-23   |
| CFCR 22-23                                                | 2,937        |            | Revenue Funding     | Mar-23   |
| Rural Growth Deal                                         | 31           | 0          | Scottish Government | Mar-23   |
| Lochgilphead PS Demolition                                | -261         |            | Reserves            | Mar-23   |
| Bin Replacement                                           | -100         |            | Reserves            | Mar-23   |
| Coastal Communities Fund - 5-7 East Clyde Street          | 3            |            | Grant Funding       | Mar-23   |
| Helensburgh Waterfront Development - revenue contribution | 52           |            | Revenue Funding     | Mar-23   |
| Cycling Walking Safer Routes                              | 129          |            | Scottish Government | Mar-23   |
| Gartbreck - Capping                                       |              | 118        | Reserves            | Mar-23   |
| Hermitage Park                                            | 74           |            | Grant Funding       | Mar-23   |
| Dunoon Cycle Bothy                                        |              | 74         | Scottish Government | Mar-23   |
| Electric Vehicle Chargers                                 | 27           |            | Grant Funding       | Mar-23   |
| Tobermory Harbour CCF                                     | 93           |            | Grant Funding       | Mar-23   |
| <b>Total</b>                                              | <b>4,498</b> | <b>567</b> |                     |          |

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                     |                                    |
|-------------------------------------|------------------------------------|
| <b>Project Name:</b> Kilmory Castle | <b>Project Manager:</b> R Mitchell |
|-------------------------------------|------------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 1.368          | 0.043         | 0.00          | 0.00          |
| Anticipated spend at end of 2022/23   | 0.002          | 1.409         | 0.00          | 0.00          |
| <b>(Slippage)/Acceleration</b>        | <b>(1.366)</b> | <b>1.366</b>  | <b>0.00</b>   | <b>0.00</b>   |

In 2022/23 there has been **£1.366m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |                                     |                       |  |
|--------------------------------------|-------------------------------------|-----------------------|--|
| Incorrect profiling at start of year | <input checked="" type="checkbox"/> | Material delays       |  |
| Changes to project plan              | <input checked="" type="checkbox"/> |                       |  |
|                                      |                                     | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Changes in managerial personnel and issues with financial systems meant that a meaningful spend profile was not established at outset and resulted in a significant carry forward into 22/23. This particular issue has now been remedied moving into 23/24, whilst acknowledging the limitations of the reporting systems within Concerto, a temporary solution has been developed and rolled out to the QS staff for monthly review, ownership and ease of interrogation.

Discussion continues around the electrical design of Kilmory Castle given the development of the office rationalisation/Our Modern Workspace programme currently progressing in other areas of Argyll & Bute as a consequence in part to COVID. Development of the design and consultant appointment will progress with confidence once new design layouts are agreed in conjunction with OMW.

The 23/24 spend profile has slipped the value of the anticipated electrical works at Kilmory Castle again into 24/25.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes, measures are now in place to mitigate any significant slippage, however, cognisance must be made of the difficulties in obtaining suitable Contractors and continued issues with island accommodation and transportation both of which are already causing issues. The projections are in some cases based on budget allocations and will be amended to reflect actual tender returns and negotiated site starts if necessary.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Noted and agreed any significant alteration to the spend profile administered by Property Services benchmarked at the start of 23/24 will be reported to Finance as and when necessary and no less than the monthly period end reports.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                                    |                                         |
|----------------------------------------------------|-----------------------------------------|
| <b>Project Name:</b> 03 TIF – Halfway House R’bout | <b>Project Manager:</b> A Jackson-Stark |
|----------------------------------------------------|-----------------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.597          | 0.000         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.023          | 0.574         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.574)</b> | <b>0.574</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.574m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |   |                       |  |
|--------------------------------------|---|-----------------------|--|
| Incorrect profiling at start of year |   | Material delays       |  |
| Changes to project plan              | X |                       |  |
|                                      |   | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

The project has been delayed for a number of reasons.

- Our partners LINK Housing Association have been unable to complete the technical studies required for the submission of planning applications for the wider development programme within which this project falls.
- The Council is in the process of renegotiating the existing financial elements of the contract with the Scottish Government – specifically the length of time the project extends to which affects potential affordability of the project

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

The council’s Financial Services team are currently modelling the financial spend and income profiles for the wider TIF programme within which this project falls and so are integrated fully into the most up to date financial projections. This figure £0.574m would relate to the design element of any trunk road junction (roundabout) at Halfway Dunbeg. Following the design work (which will take approx. 1 year from start date (start date has not happened yet) the construction phase will take place (following assessment of financial viability) hopefully by 2025/26 at the latest.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

The council’s Financial Services team are currently modelling the financial spend and income profiles for the wider TIF programme within which this project falls and so are integrated fully into the most up to date financial projections.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                                |                                   |
|------------------------------------------------|-----------------------------------|
| <b>Project Name:</b> Dunoon Community STEM Hub | <b>Project Manager:</b> I Bremner |
|------------------------------------------------|-----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.603          | 0.200         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.090          | 0.713         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.513)</b> | <b>0.513</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.513m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (✓) the appropriate box:

|                                      |   |                       |  |
|--------------------------------------|---|-----------------------|--|
| Incorrect profiling at start of year | ✓ | Material delays       |  |
| Changes to project plan              |   |                       |  |
|                                      |   | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Total matched funding secured for the creation of a Dunoon Community STEM Hub in 2021/22 was £807k; this includes £490k, Clyde Mission Fund; £250k, Crown Estate Scotland; and £67.5k, Argyll and Bute Council (still require £50k from Commercial Services to be vired into the Dunoon Community STEM Hub budget – confirmed with Ross McLaughlin, 26<sup>th</sup> April 2023).

At present, the focus is on repurposing the Hill Street council building in Dunoon into a STEM Hub.

The project was initially delayed due to the pandemic and the requirement to procure an external design team led by external architects. The spend to date has been on external design team/consultancy and internal fees, with a substantial sum required to be carried over to fed into the construction costs. Further funding from the Rural Growth Deal, Rural Skills Accelerator Programme has also been factored in for the creation of the Dunoon Community STEM Hub – this will require approval by both the UK and Scottish Governments through the submission of Outline Business Cases, progressing to Full Business Cases.

The Dunoon Community STEM Hub is back on track, with the Stage 1 ITT published on 11<sup>th</sup> May for the construction works.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

It is hoped that if the Stage 2 ITT confirms (late August 2023) that the repurposing of the Hill Street building is affordable, then all the funding accrued for this project will be spent by the end of 2023/24.

In terms of the accuracy of the figures, the spend by the end of 2022/23 was £90,351.48, which aligns with the figures above, but the remaining budget to spend seems low i.e. should be £666,648.52, given that £50k is still to be transferred from Commercial Services – overall total would then be £716,648.52

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Correct budget figures have been provided for the Capital Monitoring spreadsheets.

**CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT**

|                                            |                                   |
|--------------------------------------------|-----------------------------------|
| <b>Project Name:</b> Clean Energy – NDEEF2 | <b>Project Manager:</b> P Gillies |
|--------------------------------------------|-----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.500          | 0.000         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.000          | 0.500         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.500)</b> | <b>0.500</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.500m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |   |                       |  |
|--------------------------------------|---|-----------------------|--|
| Incorrect profiling at start of year | v | Material delays       |  |
| Changes to project plan              |   |                       |  |
|                                      |   | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Clean Energy Projects are being delivered through the Scottish Governments Non Domestic Energy Efficiency Framework (NDEEF). Funding for each call off on this framework typically needs to be in excess of £1Million to maximise interest/competition among framework providers. The project development and procurement using this framework has a significant lead in time of up to one year and project delivery will typically take a further year. Funding for projects has been allocated on an annual basis in recent years and is being combined to fund larger packages of works over 2-3 year cycles. Funding was not profiled to reflect this approach/these timescales.

NDEEF solutions include a performance contract with a, higher than typical, retention value of 15%. This retention is only released after project delivery and a further year for measurement and verification of performance. This retention needs to be considered more carefully in future profiling.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes, content that the £500K “Anticipated Spend at end of 2022/23” is a good estimate of what will be spent in each of the three years. Specifically:

Clean Energy budget allocations to finance NDEEF2 are as follows:

- February 2022 allocation: £500K
- February 2023 allocation: £640K

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

N/A

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                      |                                    |
|--------------------------------------|------------------------------------|
| <b>Project Name:</b> Primary Schools | <b>Project Manager:</b> R Mitchell |
|--------------------------------------|------------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 3.354          | 0.023         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 1.627          | 1.750         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(1.727)</b> | <b>1.727</b>  | <b>0.00</b>   | <b>0.00</b>   |

In 2022/23 there has been **£1.727m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (✓) the appropriate box:

|                                      |   |                       |   |
|--------------------------------------|---|-----------------------|---|
| Incorrect profiling at start of year | ✓ | Material delays       | ✓ |
| Changes to project plan              | ✓ |                       |   |
|                                      |   | Other (explain below) |   |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Changes in managerial personnel and issues with financial systems meant that a meaningful spend profile was not established at outset and resulted in a significant carry forward into 22/23 compounded by several Capital Projects ultimately being funded by alternate funding streams. This has now been remedied moving into 23/24, whilst acknowledging the limitations of the reporting systems within Concerto, a temporary solution has been developed and rolled out to the QS staff for monthly review, ownership and ease of interrogation. Any significant alteration to the spend profile administered by Property Services benchmarked at the start of 23/24 will be reported to Finance as and when necessary and no less monthly intervals to match the period end reports.

Continued issues with availability of materials and suitably skilled labour have resulted in delays to various sites (John Logie Baird, Garelochhead, Cardross, Parklands and Islay) with works unable to commence as planned. In order to mitigate any potential prolongation costs projects have been reprogrammed to reduce the commercial impact on the programme as a whole, minimise school disruption and at all times adhere to our rigorous Health & Safety responsibilities and legislative duties.

The deterioration of the already fragile roof structure at John Logie Baird was expected to be carried out during Summer 22 but the continued deterioration of the RAAC planks has resulted in a projected Construction period far in excess of the 6 weeks allowed by the Summer break. Further surveys to the remaining roof have been commissioned to highlight any other structural failures and a proposed redesign and over-cladding is now a consideration to be carried out. It is anticipated that 6 weeks in the Summer will not be sufficient to complete the works safely during Term Time but with Education and Head Teacher consent and agreement of coordination of pupils into other parts of the building to ensure the school community safety.

Garelochhead, Cardross & Parklands – Originally programmed for 2 weeks in the October break but frustrating lead-in periods, co-ordination and Contractor availability has resulted in the works being reprogrammed in the Summer 23.

The Internal layout concept at Islay High School has been reworked to accommodate a post COVID school environment and despite two consecutive failed Tender attempts has been re-tendered alongside the re-roofing package and assuming costs are not prohibitive are programmed for works to commence Summer 23.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes, measures are now in place to mitigate any significant slippage, however, cognisance must be made of the difficulties in obtaining suitable Contractors and continued issues with island accommodation and transportation both of which are already causing issues. The projections are in some cases based on budget allocations and will be amended to reflect actual tender returns and negotiated site starts if necessary.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Noted and agreed.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                                |                                    |
|------------------------------------------------|------------------------------------|
| <b>Project Name:</b> LA Capital Property Works | <b>Project Manager:</b> R Mitchell |
|------------------------------------------------|------------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 1.031          | 0.431         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.509          | 0.953         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.522)</b> | <b>0.522</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.522m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (✓) the appropriate box:

|                                      |   |                       |   |
|--------------------------------------|---|-----------------------|---|
| Incorrect profiling at start of year | ✓ | Material delays       | ✓ |
| Changes to project plan              | ✓ |                       |   |
|                                      |   | Other (explain below) | ✓ |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Changes in managerial personnel and issues with financial systems meant that a meaningful spend profile was not established at outset and resulted in a significant carry forward into 22/23. This has now been remedied moving into 23/24, whilst acknowledging the limitations of the reporting systems within Concerto, a temporary solution has been developed and rolled out to the QS staff for monthly review, ownership and ease of interrogation.

At outset significant spend was allocated to Aqualibrium in Campbeltown but extensive yet (moderately) unobtrusive investigation works avoided the necessity of the protracted and costly full pool re-tile allowing Live Argyll to welcome back the public in just 7 weeks not the 24 weeks originally anticipated.

Significant spend was also allocated to Lochgilphead CeC Roof renewal which did not progress as planned due to a combination of issues. The presence of nesting birds and roosting bats limited the timeframe works could be carried out. Inadequacies in the local area electrical capacity made our proposed PV solar panel installation problematic. A specialist consultant has now been commissioned to ensure A&BC can meet their legislative responsibilities to Carbon Net Zero and future proof the installation. The project is due to be competitively tendered through the Council's Dynamic Purchasing System (DPS) in July and programmed for commencement by September 2023. Recent tender returns for similar roofing projects have highlighted significant increases in material costs but the incorporation of an in-line PV Panel system will reduce the quantity of roof tiles and help absorb some of that increase. Lochgilphead CeC remains Live Argyll's main spend liability in 23/24 and tender return costs will be reported back as soon as practically possible in order that any savings exercise or virement of funds may be agreed with Finance as necessary. There is significant interest amongst the more local Term Contractors and the wider central belt Contractor pool that was not present 6 months ago.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes, measures are now in place to mitigate any significant slippage, however, cognisance must be made of the difficulties in obtaining suitable Contractors and continued issues with island accommodation and transportation both of which are already causing issues. The projections are in some cases based on budget allocations and will be amended to reflect actual tender returns and negotiated site starts if necessary.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Noted and agreed any significant alteration to the spend profile administered by Property Services benchmarked at the start of 23/24 will be reported to Finance as and when necessary and no less than the monthly period end reports.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                               |                                  |
|-----------------------------------------------|----------------------------------|
| <b>Project Name:</b> Campbeltown Flood Scheme | <b>Project Manager:</b> J Salmon |
|-----------------------------------------------|----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m | 2026/27      |
|---------------------------------------|----------------|---------------|---------------|---------------|--------------|
| Anticipated Spend at start of 2022/23 | 10.354         | 3.983         | 0             | 0             | 0            |
| Anticipated spend at end of 2022/23   | 4.114          | 9.860         | 0.029         | 0.330         | 0.004        |
| <b>(Slippage)/Acceleration</b>        | <b>(6.240)</b> | <b>5.877</b>  | <b>0.029</b>  | <b>0.330</b>  | <b>0.004</b> |

In 2022/23 there has been **£6.240m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |  |                       |   |
|--------------------------------------|--|-----------------------|---|
| Incorrect profiling at start of year |  | Material delays       |   |
| Changes to project plan              |  |                       |   |
|                                      |  | Other (explain below) | v |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Anticipated spend at start of 2022/23 was based on projected programme prepared by Consultant.  
 Construction Contract was awarded on 27/05/2022.  
 Contractor submitted first programme for acceptance and cashflow prediction during the financial year to allow profiling to be revised accordingly.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Future forecasts are correct.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**  
 Yes.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                             |                                   |
|---------------------------------------------|-----------------------------------|
| <b>Project Name:</b> Environmental Projects | <b>Project Manager:</b> H O'Neill |
|---------------------------------------------|-----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.734          | 0.100         | 0.100         | 0.000         |
| Funding added in 22-23                | 0.400          | 0.310         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.623          | 0.650         | 0.371         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.511)</b> | <b>0.240</b>  | <b>0.271</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.511m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (✓) the appropriate box:

|                                      |   |                       |  |
|--------------------------------------|---|-----------------------|--|
| Incorrect profiling at start of year |   | Material delays       |  |
| Changes to project plan              | x |                       |  |
|                                      |   | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Tobermory Car Park project is held in abeyance. As such, the £400k of Coastal Communities Funding toward this project was agreed to be vired to Environmental Projects to fund the Tobermory Cemetery Extension. This funding was vired into 2022-23, when this should have been vired into future years to reflect realistic work timeframes.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes, this has been reviewed and adjusted to reflect current anticipations.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

**CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT**

|                                            |                                 |
|--------------------------------------------|---------------------------------|
| <b>Project Name:</b> Fleet Management – PB | <b>Project Manager:</b> J Blake |
|--------------------------------------------|---------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 2.187          | 0.000         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.000          | 2.187         | 0.000         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(2.187)</b> | <b>2.187</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£2.187m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (✓) the appropriate box:

|                                      |                          |                       |                                     |
|--------------------------------------|--------------------------|-----------------------|-------------------------------------|
| Incorrect profiling at start of year | <input type="checkbox"/> | Material delays       | <input checked="" type="checkbox"/> |
| Changes to project plan              | <input type="checkbox"/> |                       | <input type="checkbox"/>            |
|                                      | <input type="checkbox"/> | Other (explain below) | <input type="checkbox"/>            |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Delays in vehicle build and difficulties sourcing vehicles to replace ageing Fleet.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes.

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                                   |                                |
|---------------------------------------------------|--------------------------------|
| <b>Project Name:</b> Harbour Investment Programme | <b>Project Manager:</b> S Reid |
|---------------------------------------------------|--------------------------------|

| Year                                  | 2022/23<br>£m   | 2023/24<br>£m  | 2024/25<br>£m  | 2025/26<br>and<br>onwards<br>£m |
|---------------------------------------|-----------------|----------------|----------------|---------------------------------|
| Anticipated Spend at start of 2022/23 | 33.664          | 16.900         | 31.600         | 2.422                           |
| Anticipated spend at end of 2022/23   | 0.691           | 9.200          | 22.000         | 52.695                          |
| <b>(Slippage)/Acceleration</b>        | <b>(32.973)</b> | <b>(7.700)</b> | <b>(9.600)</b> | <b>50.273</b>                   |

In 2022/23 there has been **£32.973m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |   |                       |   |
|--------------------------------------|---|-----------------------|---|
| Incorrect profiling at start of year | x | Material delays       | x |
| Changes to project plan              | x |                       |   |
|                                      |   | Other (explain below) |   |

Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):

What has caused the issue outlined above?

Various individual project changes/delays, as per below.

**Campbeltown 'Wall A'**: Reassessment of business plan outlook and scope of project.

The original Asset Management Plan contained £1.0+m of Capital dredging to form a deep vessel channel to the wall replacement although it is not clear if the port would benefit more from larger vessels. Design team are working on a possible alternative for comparison which includes a drying out location for fishing and smaller vessels to make repairs etc.

Argyll & Bute Council Infrastructure Design team are presently working on the revised plans.

**Craignure**: Extension to initial phase OBC and consultation.

The STAG for this project produced a preferred option which received a very negative response from residents of Craignure who were concerned about the scale and location of the proposed option within Craignure. In order to forestall any future planning objections the planning scope has been looking at alternative locations closer to the existing infrastructure and assessing with CMAL and CFL as to likely disruptions to services during works. Also the Harbour Board made an official request to Transport Scotland for a limited vessel size to operate on the route so that the existing road network infrastructure would not be overwhelmed by a larger vessel discharging capacity numbers of vehicles at peak times. This gave the project some scope to readdress and reduce the size of the required terminal infrastructure at Craignure. The public and contentious nature of the debate has required consideration to ensure Argyll & Bute Council has the correct option with the maximum chance for agreement across the communities and stakeholders.

Consultation meetings with all of the stakeholders have taken place by the Policy Lead / Harbour Board Chair and Ground Investigation tender has been completed with returns being processed now.

**Craignure PAS**: Consultancy and changes to planning scope.

The existing Passenger Access System (PAS) at Craignure was out of service in February 2021 due to safety concerns and while the necessary risk assessments and modifications were completed. CMAL has been clear that the PAS is now close to the end of its operational lifespan and that the modifications are merely a stay regarding decommissioning. Royal Haskoning has been engaged by Argyll & Bute Council to develop tender documentation and design specs for a compliant replacement PAS at the existing terminal location. CFL / CalMac provided an extensive list of potential in scope vessels which included short, long term and contingency options which means

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

estimates for the cost of a replacement Passenger Access System are significant. The equipment should therefore be incorporated into the long term plans for the terminal to justify and spread the cost over the longer period.

Consultants are finalising tender documentation after reviewing the design with the aim of maximising options as to the potential future use of the PAS when the Long-Term Option for Craignure has been completed.

**Dunoon & Kilcreggan:** Pause to larger programme of works from Transport Scotland / CMAL. Extension to pre-consultation period and elections.

Transport Scotland is still working on delivery of the Islands Connectivity Plan and the Needs Based Assessment which are necessary for the funding of vital aspects of this project. The Dunoon and Kilcreggan OBC is one part of three work streams along with 'Gourock Infrastructure' and 'Replacement Vessels' both of which require funding approval dependant on the delivery of the Transport Scotland reports.

Also and parallel to this local elections gave good reason to pause on our own consultation until new Members were available to sit on the various Reference Groups and take part in the very emotive discussions around these projects.

The Transport Scotland work is expected imminently. Ground Investigation works are now progressing in Gourock and the vessel design is expected to be finalised this year, with IDM Stage 2 approval (OBC) / Ministerial approval.

Tender documentation is currently being prepared for our own Ground Investigations at both Dunoon and Kilcreggan locations.

**Iona & Fionnphort:** Planning and licencing due to EIA findings and revision of design specifications.

Environmental Impact Assessment (EIA) was expected in October 2021 but was delayed by lack of response by Marine Scotland and an unexpected discovery of (protected) sea grass within the proposed breakwater's location.

Infrastructure Design are continuing designs and detailed drawings for the overnight berthing options at Fionnphort, with works anticipated to commence subject to planning and Marine Scotland approval. Possible in scope vessel design information with electrical charging and crew access requirements from CMAL / CFL have aided in the design process.

There are 4 x licenses required

2 x Crown Estates Scotland – 1 for Temporary moorings for barges etc. and 1 for the permanent structures.

2 x Marine Scotland – 1 for construction and 1 for dredging.

At the same time as we are waiting for the licences to be processed, we will be preparing the tender documentation for the works.

The same process will count for Fionnphort but will lag behind somewhat because of the more complex design and works required for the overnight berth and safe crew access.

**Port Askaig:**

The Islay Project Coordination Group has been established with Argyll and Bute Council, Transport Scotland, CFL / CalMac and CMAL to coordinate projects with planned works at Port Ellen, vessel requirements and enabling works.

A new area adjacent to the approach road has been investigated, however due to landowner rejecting the sale of land and excessive letting cost, further plans will be now be developed with the aim of Port Askaig being ready for the new Islay vessel's arrival.

Consultants have been engaged for a traffic and safety study which will feed into the plans for the development.

**Rothesay Harbour:** Piling and Grouting tender failure – revision of methodology and work scope.

Following multiple tenders AECOM have had to review design and construction methods to ensure the works can take place safely and efficiently with minimal disruption to the CFL / CalMac ferry service. Re-tendering for these phase two works is being prepared.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

**Rothesay Harbour pontoons:** Project completion

The pontoons are completed and in use.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Regular meeting with Capital Finance team members are scheduled going forward which will result in more frequent assessments of the various project spends.

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                           |                                  |
|-------------------------------------------|----------------------------------|
| <b>Project Name:</b> Bridge Strengthening | <b>Project Manager:</b> E Simoes |
|-------------------------------------------|----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 1.349          | 0.350         | 0.350         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.363          | 1.336         | 0.350         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.986)</b> | <b>0.986</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.986m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |  |                       |   |
|--------------------------------------|--|-----------------------|---|
| Incorrect profiling at start of year |  | Material delays       |   |
| Changes to project plan              |  |                       |   |
|                                      |  | Other (explain below) | x |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Resources anticipated to be available for the Bridge Strengthening Project at the start of 2022-23 were not actually available due to multiple reasons:

- Available design staff decreased by 2 due to employees leaving.
- Resources were diverted to Campbeltown Flood Scheme as the resources for this project exceeded initial anticipation and this project took priority.
- Resources were also diverted out with the service to assist with time sensitive projects where funding was at risk.

Resolutions to the above reasons are:

- Recruitment of 2-3 Graduate/Engineer/Assistant posts is currently taking place.
- Campbeltown Flood Scheme is well progressed and resources being diverted to this project will, again, be available for progressing the Bridge Strengthening project upon completion of all works in the next 12-18 months.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

**CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT**

|                                                    |                                  |
|----------------------------------------------------|----------------------------------|
| <b>Project Name:</b> Local Bridge Maintenance Fund | <b>Project Manager:</b> E Simoes |
|----------------------------------------------------|----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m  | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|----------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 1.237          | 4.210          | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.244          | 1.000          | 4.000         | 0.203         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.993)</b> | <b>(3.210)</b> | <b>4.000</b>  | <b>0.203</b>  |

In 2022/23 there has been **£0.993m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |                          |                       |                                     |
|--------------------------------------|--------------------------|-----------------------|-------------------------------------|
| Incorrect profiling at start of year | <input type="checkbox"/> | Material delays       | <input type="checkbox"/>            |
| Changes to project plan              | <input type="checkbox"/> |                       | <input type="checkbox"/>            |
|                                      | <input type="checkbox"/> | Other (explain below) | <input checked="" type="checkbox"/> |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Resources anticipated to be available for the Local Bridge Maintenance Fund project at the start of 2022-23 were not actually available due to multiple reasons:

- Available design staff decreased by 2 due to employees leaving.
- Resources were diverted to Campbeltown Flood Scheme as the resources required for this project exceeded initial anticipation and this project took priority.
- Resources were also diverted out with the service to assist with time sensitive projects where funding was at risk.

Resolutions to the above reasons are:

- Recruitment of 2-3 Graduate/Engineer/Assistant posts is currently taking place.
- Campbeltown Flood Scheme is well progressed and resources being diverted to this project will, again, be available for progressing the Local Bridge Maintenance Fund project upon completion of all works in the next 12-18 months.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                            |                                  |
|--------------------------------------------|----------------------------------|
| <b>Project Name:</b> Bute Sea Wall Repairs | <b>Project Manager:</b> E Simoes |
|--------------------------------------------|----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.750          | 0.000         | 0.000         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.070          | 0.100         | 0.580         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.680)</b> | <b>0.100</b>  | <b>0.580</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.680m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |  |                       |   |
|--------------------------------------|--|-----------------------|---|
| Incorrect profiling at start of year |  | Material delays       |   |
| Changes to project plan              |  |                       |   |
|                                      |  | Other (explain below) | x |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Resources anticipated to be available for the Bute Sea Wall Repairs project at the start of 2022-23 were not actually available due to multiple reasons:

- Available design staff decreased by 2 due to employees leaving.
- Resources were diverted to Campbeltown Flood Scheme as the resources required for this project exceeded initial anticipation and this project took priority.
- Resources were also diverted out with the service to assist with time sensitive projects where funding was at risk.

Resolutions to the above reasons are:

- Recruitment of 2-3 Graduate/Engineer/Assistant posts is currently taking place.
- Campbeltown Flood Scheme is well progressed and resources being diverted to this project will, again, be available for progressing the Bute Sea Wall Repairs project upon completion of all works in the next 12-18 months.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

**CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT**

|                               |                                  |
|-------------------------------|----------------------------------|
| <b>Project Name:</b> Lighting | <b>Project Manager:</b> T Murphy |
|-------------------------------|----------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.740          | 0.150         | 0.150         | 0.000         |
| Anticipated spend at end of 2022/23   | 0.000          | 0.890         | 0.150         | 0.000         |
| <b>(Slippage)/Acceleration</b>        | <b>(0.740)</b> | <b>0.740</b>  | <b>0.000</b>  | <b>0.000</b>  |

In 2022/23 there has been **£0.740m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |   |                       |  |
|--------------------------------------|---|-----------------------|--|
| Incorrect profiling at start of year | X | Material delays       |  |
| Changes to project plan              |   |                       |  |
|                                      |   | Other (explain below) |  |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Profile at the start of the year did not accurately reflect the project timescales. Schemes had been identified for 2022-23 though time required to tender would not have allowed for works to commence in 2022-23.

**Project Status Update:**

Project underway in 2023-24. Engaged through procurement a consultancy service for the design element associated with the street lighting capital programme. Material delays have occurred in 2023-24 though is not anticipated to result in slippage out with 2023-24.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

## CAPITAL PROJECT SLIPPAGE OVER £0.500M – YEAR END EXPLANATION REPORT

|                                                      |                                    |
|------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Street Lighting LED Replacement | <b>Project Manager:</b> K McIntosh |
|------------------------------------------------------|------------------------------------|

| Year                                  | 2022/23<br>£m  | 2023/24<br>£m | 2024/25<br>£m | 2025/26<br>£m |
|---------------------------------------|----------------|---------------|---------------|---------------|
| Anticipated Spend at start of 2022/23 | 0.791          | 0.000         |               |               |
| Anticipated spend at end of 2022/23   | 0.117          | 0.674         |               |               |
| <b>(Slippage)/Acceleration</b>        | <b>(0.674)</b> | <b>0.674</b>  |               |               |

In 2022/23 there has been **£0.674m** of slippage compared to the projections for this year at the end of 2021/22. Please identify the reason for this slippage below by ticking (v) the appropriate box:

|                                      |   |                       |
|--------------------------------------|---|-----------------------|
| Incorrect profiling at start of year | x | Material delays       |
| Changes to project plan              |   |                       |
|                                      |   | Other (explain below) |

**Detailed explanation for the above (if there is more than one reason ticked above please give approximate values applicable to each cause):**

Profile did not reflect the delays caused by changing from an in-house delivery model to tendering for private contractors to complete the final stages of the project. Tender has now been awarded.

Project is anticipated to be completed by the end of 2023-24.

**While it is appreciated figures will not be 100% accurate, are you content that the “Anticipated Spend at end of 2022/23” noted in the table at the top of the page are a good estimate of what will be spent in each of the years 2023/24, 2024/25 and 2025/26?**

Yes

**If not, have you advised the Finance Team of the changes to these forecasts as this is what is currently populated in the Capital Monitoring spreadsheets completed by Project Managers?**

Strategic Change Projects - Cumulative Spend, Start/Finish Dates and Project Risks

APPENDIX 6

| Strategic Change Projects                            | Capital Expenditure     |                             |                              |                            | Dates              |                           | Risks                    |                                                                                                                                                 |
|------------------------------------------------------|-------------------------|-----------------------------|------------------------------|----------------------------|--------------------|---------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                      | Prior Years Spend £'000 | Current Year Forecast £'000 | Total Project Forecast £'000 | Total Project Budget £'000 | Project Start Date | Estimated Completion Date | Project Risks Identified | Explanation                                                                                                                                     |
| Helensburgh Waterfront Development                   | 1,387                   | 4,038                       | 24,392                       | 24,392                     | 01/04/2017         | 31/03/2024                | Red                      | Current overspend being investigated by Project Manager with Contractor.                                                                        |
| Campbeltown Flood Scheme                             | 181                     | 4,114                       | 15,215                       | 15,215                     | 01/08/2016         | 31/03/2023                | Red                      | Contractor's updated programming of work moved Public Utility works from 22/23 to 23/24                                                         |
| CHORD Oban                                           | 7,129                   | 25                          | 7,905                        | 7,905                      | 27/10/2016         | 31/03/2022                | Amber                    | Issues with contract close out impacting on timescales.                                                                                         |
| TIF - Halfway House Roundabout                       | 0                       | 23                          | 640                          | 640                        | tbc                | tbc                       | Amber                    | Scope of project still to be determined - budget to be reprofiled.                                                                              |
| Harbour Investment Programme                         | 1,802                   | 691                         | 91,292                       | 91,292                     | 01/04/2017         | 31/03/2028                | Green                    | Budget slipped into future years.                                                                                                               |
| Dunoon Primary                                       | 7,170                   | 270                         | 10,869                       | 10,869                     | 18/12/2014         | 30/04/2020                | Green                    | Physically complete - negotiations with contractor delaying payment of final sums outstanding.                                                  |
| Kirn Primary School                                  | 9,878                   | 65                          | 10,119                       | 10,119                     | 24/04/2014         | 31/10/2017                | Green                    | Physically complete - negotiations with contractor delaying payment of final sums outstanding.                                                  |
| Replacement of Oban High                             | 2,496                   | 100                         | 3,250                        | 3,250                      | 24/04/2014         | 31/01/2019                | Green                    | Physically complete - negotiations with contractor delaying payment of final sums outstanding.                                                  |
| Street Lighting LED Replacement                      | 2,700                   | 117                         | 3,900                        | 3,900                      | 01/08/2016         | 31/12/2022                | Green                    | Tender for final package of works still to be awarded.                                                                                          |
| Helensburgh Office Rationalisation                   | 11,500                  | 10                          | 11,838                       | 11,838                     | 25/04/2013         | 31/12/2022                | Green                    | Project subject to legal dispute.                                                                                                               |
| CHORD Dunoon                                         | 12,238                  | 28                          | 12,522                       | 12,522                     | 03/02/2012         | 09/03/2018                | Green                    | Main contract complete and retentions paid. Landscaping and remediation works ongoing but issues with water ingress may require works in 22-23. |
| Kilmory Business Park Phase 2AA                      | 0                       | 38                          | 1,129                        | 1,129                      | 01/02/2022         | 01/09/2023                | Green                    | Development Agreement still to be concluded.                                                                                                    |
| Carbon Management Business Cases                     | 201                     | 0                           | 261                          | 261                        | 01/02/2014         | 31/12/2022                | Green                    | Budget to be reprofiled pending development of new projects.                                                                                    |
| Carbon Management - Group Heating Conversion Project | 1,938                   | 0                           | 1,948                        | 1,948                      | 01/02/2016         | 31/12/2022                | Green                    | Complete.                                                                                                                                       |
| Carbon Management - Non Education                    | 14                      | 0                           | 50                           | 50                         | 01/04/2015         | 31/12/2022                | Green                    | Projects being determined.                                                                                                                      |
| NPDO Schools Solar PV Panel Installations            | 761                     | 0                           | 944                          | 944                        | 26/06/2014         | 31/12/2022                | Green                    | Budget to be reprofiled pending development of new projects.                                                                                    |
| Non NPDO Schools Solar PV Panel Installations        | 400                     | 0                           | 488                          | 488                        | 20/03/2014         | 31/12/2022                | Green                    | Budget to be reprofiled pending development of new projects.                                                                                    |
| Carbon Management Capital Property Works 2016/17     | 19                      | 0                           | 39                           | 39                         | 01/02/2016         | 31/12/2022                | Green                    | Budget to be reprofiled pending development of new projects.                                                                                    |
| Oil to Gas Heating Conversions                       | 182                     | 0                           | 187                          | 187                        | 01/02/2012         | 31/12/2022                | Green                    | Budget to be reprofiled pending development of new projects.                                                                                    |
| Dunoon Pier OBC                                      | 2,844                   | 0                           | 2,844                        | 2,844                      | 03/02/2012         | 26/02/2016                | Green                    | Project complete.                                                                                                                               |
| Campbeltown Office Rationalisation                   | 595                     | 0                           | 596                          | 596                        | 01/02/2015         | 31/03/2019                | Green                    | Complete.                                                                                                                                       |
| TIF - Oban Airport Business Park                     | 447                     | 0                           | 590                          | 590                        | 22/01/2015         | 31/12/2022                | Green                    |                                                                                                                                                 |
| Campbeltown Schools Redevelopment                    | 1,649                   | 38                          | 2,130                        | 2,130                      | 16/02/2012         | 30/11/2018                | Green                    | Physically complete - negotiations with contractor delaying payment of financial sums outstanding.                                              |
| CHORD - Helensburgh                                  | 6,483                   | 0                           | 6,557                        | 6,557                      | 29/09/2011         | 30/04/2015                | Green                    | Main contract complete. Art project originally proposed for 21-22 now slipped into 22-23.                                                       |
| TIF - North Pier Extension                           | 214                     | 0                           | 214                          | 214                        | 06/12/2017         | 06/12/2021                | Green                    | Complete.                                                                                                                                       |
| TIF - Lorn/Kirk Road                                 | 1,959                   | 0                           | 2,170                        | 2,170                      | 22/01/2015         | 31/03/2021                | Green                    | Complete.                                                                                                                                       |
| Carbon Management Fuel Conversions                   | 107                     | 0                           | 107                          | 107                        | 01/02/2014         | 31/03/2019                | Green                    | Complete.                                                                                                                                       |
| Kilmory Biomass Carbon Management                    | 956                     | 0                           | 956                          | 956                        | 20/09/2012         | 31/03/2019                | Green                    | Complete.                                                                                                                                       |
| Clean Energy                                         | 0                       | 328                         | 745                          | 745                        | tbc                | tbc                       | Green                    |                                                                                                                                                 |
| Clean Energy 2022-23                                 | 0                       | 0                           | 500                          | 500                        | tbc                | tbc                       | Green                    |                                                                                                                                                 |
| <b>Strategic Change Total</b>                        | <b>75,250</b>           | <b>9,885</b>                | <b>214,397</b>               | <b>214,397</b>             |                    |                           |                          |                                                                                                                                                 |

Project Risk Classifications:

Green - Risks can be managed and are viewed as stable or reducing.

Amber - Risks are increasing but are still manageable.

Red - Risks are increasing or have increased to such an extent they may affect delivery of the project.

| ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT - OVERALL COUNCIL |                               |                   |                                   |                     |                   | Appendix 7                        |
|----------------------------------------------------------------------------|-------------------------------|-------------------|-----------------------------------|---------------------|-------------------|-----------------------------------|
| FINANCIAL SUMMARY - NET EXPENDITURE                                        |                               |                   |                                   |                     |                   | 31 March 2023                     |
|                                                                            | Full Year This Financial Year |                   |                                   | Total Project Costs |                   |                                   |
|                                                                            | Budget<br>£000s               | Forecast<br>£000s | (Over)/Under<br>Variance<br>£000s | Budget<br>£000s     | Forecast<br>£000s | (Over)/Under<br>Variance<br>£000s |
| <b>EXPENDITURE</b>                                                         |                               |                   |                                   |                     |                   |                                   |
| <b>Asset Sustainability Projects</b>                                       |                               |                   |                                   |                     |                   |                                   |
| Executive Director Douglas Hendry                                          | 6,133                         | 4,319             | 1,814                             | 27,355              | 27,355            | 0                                 |
| Executive Director Kirsty Flanagan                                         | 14,039                        | 13,915            | 124                               | 50,374              | 50,374            | 0                                 |
| <b>Asset Sustainability Total</b>                                          | <b>20,172</b>                 | <b>18,234</b>     | <b>1,938</b>                      | <b>77,729</b>       | <b>77,729</b>     | <b>0</b>                          |
| <b>Service Development Projects</b>                                        |                               |                   |                                   |                     |                   |                                   |
| Executive Director Douglas Hendry                                          | 2,743                         | 2,329             | 414                               | 16,737              | 16,737            | 0                                 |
| Executive Director Kirsty Flanagan                                         | 5,277                         | 3,997             | 1,280                             | 35,988              | 35,988            | 0                                 |
| <b>Service Development Total</b>                                           | <b>8,020</b>                  | <b>6,326</b>      | <b>1,694</b>                      | <b>52,725</b>       | <b>52,725</b>     | <b>0</b>                          |
| <b>Strategic Change Projects</b>                                           |                               |                   |                                   |                     |                   |                                   |
| Campbeltown Schools Redevelopment                                          | 76                            | 38                | 38                                | 2,130               | 2,130             | 0                                 |
| Dunoon Primary                                                             | 304                           | 270               | 34                                | 10,869              | 10,869            | 0                                 |
| Replacement of Oban High                                                   | 136                           | 100               | 36                                | 3,250               | 3,250             | 0                                 |
| Kirn Primary School                                                        | 99                            | 65                | 34                                | 10,119              | 10,119            | 0                                 |
| Carbon Management - Non Education                                          | 21                            | 0                 | 21                                | 50                  | 50                | 0                                 |
| Carbon Management Business Cases                                           | 60                            | 0                 | 60                                | 261                 | 261               | 0                                 |
| NPDO Schools Solar PV Panel Installations                                  | 183                           | 0                 | 183                               | 944                 | 944               | 0                                 |
| Non NPDO Schools Solar PV Panel Installations                              | 88                            | 0                 | 88                                | 488                 | 488               | 0                                 |
| Carbon Management Fuel Conversions                                         | 0                             | 0                 | 0                                 | 107                 | 107               | 0                                 |
| Carbon Management Capital Property Works 2016/17                           | 20                            | 0                 | 20                                | 39                  | 39                | 0                                 |
| Carbon Management - Group Heating Conversion Project                       | 10                            | 0                 | 10                                | 1,948               | 1,948             | 0                                 |
| Kilmory Biomass Carbon Management                                          | 0                             | 0                 | 0                                 | 956                 | 956               | 0                                 |
| Oil to Gas Heating Conversions                                             | 5                             | 0                 | 5                                 | 187                 | 187               | 0                                 |
| Campbeltown Office Rationalisation                                         | 1                             | 0                 | 1                                 | 596                 | 596               | 0                                 |
| Helensburgh Office Rationalisation                                         | 310                           | 10                | 300                               | 11,838              | 11,838            | 0                                 |
| Clean Energy 2022-23                                                       | 0                             | 0                 | 0                                 | 500                 | 500               | 0                                 |
| Campbeltown Flood Scheme                                                   | 4,245                         | 4,114             | 131                               | 15,215              | 15,215            | 0                                 |
| Street Lighting LED Replacement                                            | 791                           | 117               | 674                               | 3,900               | 3,900             | 0                                 |
| Harbour Investment Programme                                               | 554                           | 691               | (137)                             | 91,292              | 91,292            | 0                                 |
| TIF - Lorn/Kirk Road                                                       | 1                             | 0                 | 1                                 | 2,170               | 2,170             | 0                                 |
| TIF - North Pier Extension                                                 | 0                             | 0                 | 0                                 | 214                 | 214               | 0                                 |
| TIF - Oban Airport Business Park                                           | 0                             | 0                 | 0                                 | 590                 | 590               | 0                                 |
| Helensburgh Waterfront Development                                         | 4,730                         | 4,038             | 692                               | 24,392              | 24,392            | 0                                 |
| HWD - FFE (Funded by LA)                                                   | 344                           | 310               | 34                                | 350                 | 350               | 0                                 |
| Kilmory Business Park Phase 2AA                                            | 54                            | 38                | 16                                | 1,129               | 1,129             | 0                                 |
| Dunoon Pier OBC                                                            | 0                             | 0                 | 0                                 | 2,844               | 2,844             | 0                                 |
| <b>Strategic Change Total</b>                                              | <b>13,135</b>                 | <b>10,195</b>     | <b>2,940</b>                      | <b>214,747</b>      | <b>214,747</b>    | <b>0</b>                          |
| <b>Total Expenditure</b>                                                   | <b>41,327</b>                 | <b>34,755</b>     | <b>6,572</b>                      | <b>345,201</b>      | <b>345,201</b>    | <b>0</b>                          |
| <b>INCOME</b>                                                              |                               |                   |                                   |                     |                   |                                   |
| <b>Asset Sustainability</b>                                                |                               |                   |                                   |                     |                   |                                   |
| Executive Director Douglas Hendry                                          | (762)                         | (664)             | (98)                              | (1,242)             | (1,242)           | 0                                 |
| Executive Director Kirsty Flanagan                                         | (1,549)                       | (1,066)           | (483)                             | (1,576)             | (1,576)           | 0                                 |
| <b>Asset Sustainability Total</b>                                          | <b>(2,311)</b>                | <b>(1,730)</b>    | <b>(581)</b>                      | <b>(2,818)</b>      | <b>(2,818)</b>    | <b>0</b>                          |
| <b>Service Development Projects</b>                                        |                               |                   |                                   |                     |                   |                                   |
| Executive Director Douglas Hendry                                          | 0                             | 0                 | 0                                 | (7,771)             | (7,771)           | 0                                 |
| Executive Director Kirsty Flanagan                                         | (2,405)                       | (1,872)           | (533)                             | (22,322)            | (22,322)          | 0                                 |
| <b>Service Development Total</b>                                           | <b>(2,405)</b>                | <b>(1,872)</b>    | <b>(533)</b>                      | <b>(30,093)</b>     | <b>(30,093)</b>   | <b>0</b>                          |
| <b>Strategic Change Projects</b>                                           |                               |                   |                                   |                     |                   |                                   |
| Helensburgh Office Rationalisation                                         | 0                             | 0                 | 0                                 | (349)               | (349)             | 0                                 |
| Dunoon Primary                                                             | 0                             | 0                 | 0                                 | (137)               | (137)             | 0                                 |
| Campbeltown Flood                                                          | 0                             | 0                 | 0                                 | (270)               | (270)             | 0                                 |
| Harbour PB                                                                 | (554)                         | (554)             | 0                                 | (91,292)            | (91,292)          | 0                                 |
| 01 TIF - Lorn/Kirk Road                                                    | (23)                          | (23)              | 0                                 | (2,041)             | (2,041)           | 0                                 |
| H'burgh CHORD Public Realm Imprv                                           | 0                             | 0                 | 0                                 | (570)               | (570)             | 0                                 |
| Helensburgh Waterfront Development                                         | (1,681)                       | (361)             | (1,320)                           | (7,979)             | (7,979)           | 0                                 |
| Kilmory Business Park Phase 2AA                                            | (979)                         | 0                 | (979)                             | (979)               | (979)             | 0                                 |
| CHORD - Dunoon Waterfront                                                  | 0                             | 0                 | 0                                 | (10)                | (10)              | 0                                 |
| CHORD - Oban                                                               | 0                             | 0                 | 0                                 | (1,624)             | (1,624)           | 0                                 |
| <b>Strategic Change Total</b>                                              | <b>(3,237)</b>                | <b>(938)</b>      | <b>(2,299)</b>                    | <b>(105,601)</b>    | <b>(105,601)</b>  | <b>0</b>                          |
| <b>Total Income</b>                                                        | <b>(7,953)</b>                | <b>(4,540)</b>    | <b>(3,413)</b>                    | <b>(138,512)</b>    | <b>(138,512)</b>  | <b>0</b>                          |
| <b>Net Total</b>                                                           | <b>33,374</b>                 | <b>30,215</b>     | <b>3,159</b>                      | <b>206,689</b>      | <b>206,689</b>    | <b>0</b>                          |

| MONITORING REPORT                                                     |                               |                   |                   | Appendix 7          |                   |                   |
|-----------------------------------------------------------------------|-------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| FINANCIAL SUMMARY NET EXPENDITURE - EXECUTIVE DIRECTOR DOUGLAS HENDRY |                               |                   |                   | 31 March 2023       |                   |                   |
|                                                                       | Full Year This Financial Year |                   |                   | Total Project Costs |                   |                   |
|                                                                       | Budget<br>£000s               | Forecast<br>£000s | Variance<br>£000s | Budget<br>£000s     | Forecast<br>£000s | Variance<br>£000s |
| <b>EXPENDITURE</b>                                                    |                               |                   |                   |                     |                   |                   |
| <b>Asset Sustainability</b>                                           |                               |                   |                   |                     |                   |                   |
| Education                                                             | 4,596                         | 3,078             | 1,518             | 16,481              | 16,481            | 0                 |
| Live Argyll                                                           | 685                           | 593               | 92                | 2,718               | 2,718             | 0                 |
| Health and Social Care Partnership                                    | 321                           | 347               | (26)              | 3,799               | 3,799             | 0                 |
| Shared Offices                                                        | 531                           | 301               | 230               | 4,357               | 4,357             | 0                 |
| <b>Asset Sustainability Total</b>                                     | <b>6,133</b>                  | <b>4,319</b>      | <b>1,814</b>      | <b>27,355</b>       | <b>27,355</b>     | <b>0</b>          |
| <b>Service Development Projects</b>                                   |                               |                   |                   |                     |                   |                   |
| Ardrisaigh Primary Pre 5 Unit                                         | 0                             | 0                 | 0                 | 2                   | 2                 | 0                 |
| Bowmore Primary School - Pre 5 Unit                                   | 0                             | 0                 | 0                 | 149                 | 149               | 0                 |
| Clyde Cottage - 600 hour provision                                    | 23                            | 0                 | 23                | 579                 | 579               | 0                 |
| Craignish Primary School - Pre 5 Extension                            | 0                             | 0                 | 0                 | 400                 | 400               | 0                 |
| Iona Primary School - Pre 5 Unit                                      | 0                             | 0                 | 0                 | 490                 | 490               | 0                 |
| Islay High and Rosneath Primary School Pitches                        | 0                             | 0                 | 0                 | 719                 | 719               | 0                 |
| Lochgoilhead Primary School - Pre 5 Unit                              | 0                             | 0                 | 0                 | 391                 | 391               | 0                 |
| Park Primary Extension/Pre Fives Unit                                 | 0                             | 0                 | 0                 | 341                 | 341               | 0                 |
| Sandbank Gaelic Pre Five Unit                                         | 0                             | 0                 | 0                 | 491                 | 491               | 0                 |
| Bunessan Primary School - Gaelic Medium Improvements                  | 0                             | 0                 | 0                 | 120                 | 120               | 0                 |
| Early Learning and Childcare                                          | 0                             | 0                 | 0                 | 850                 | 850               | 0                 |
| Early Learning and Childcare - 1140 Hours                             | 1,036                         | 758               | 278               | 7,751               | 7,751             | 0                 |
| CO2 Monitoring - Covid Mitigation in Schools                          | 116                           | 3                 | 113               | 192                 | 192               | 0                 |
| Early Learning and Childcare - 1140 Hours - CFCR                      | 1,268                         | 1,268             | 0                 | 1,379               | 1,379             | 0                 |
| Riverside Leisure Centre Refurbishment                                | 0                             | 0                 | 0                 | 1,245               | 1,245             | 0                 |
| Dunclutha Childrens Home                                              | 0                             | 0                 | 0                 | 1,300               | 1,300             | 0                 |
| CSS - Kintyre Care Centre - Asset Purchase - 2022-23 - CFCR           | 300                           | 300               | 0                 | 300                 | 300               | 0                 |
| <b>Service Development Total</b>                                      | <b>2,743</b>                  | <b>2,329</b>      | <b>414</b>        | <b>16,737</b>       | <b>16,737</b>     | <b>0</b>          |
| <b>Strategic Change Projects</b>                                      |                               |                   |                   |                     |                   |                   |
| Campbeltown Schools Redevelopment                                     | 76                            | 38                | 38                | 2,130               | 2,130             | 0                 |
| Dunoon Primary                                                        | 304                           | 270               | 34                | 10,869              | 10,869            | 0                 |
| NPDO Schools Solar PV Panel Installations                             | 183                           | 0                 | 183               | 944                 | 944               | 0                 |
| Non NPDO Schools Solar PV Panel Installations                         | 88                            | 0                 | 88                | 488                 | 488               | 0                 |
| Carbon Management Fuel Conversions                                    | 0                             | 0                 | 0                 | 107                 | 107               | 0                 |
| Carbon Management Capital Property Works 2016/17                      | 20                            | 0                 | 20                | 39                  | 39                | 0                 |
| Carbon Management - Group Heating Conversion Project                  | 10                            | 0                 | 10                | 1,948               | 1,948             | 0                 |
| Kilmory Biomass Carbon Management                                     | 0                             | 0                 | 0                 | 956                 | 956               | 0                 |
| Oil to Gas Heating Conversions                                        | 5                             | 0                 | 5                 | 187                 | 187               | 0                 |
| Campbeltown Office Rationalisation                                    | 1                             | 0                 | 1                 | 596                 | 596               | 0                 |
| Helensburgh Office Rationalisation                                    | 310                           | 10                | 300               | 11,838              | 11,838            | 0                 |
| Clean Energy                                                          | 353                           | 328               | 25                | 745                 | 745               | 0                 |
| Clean Energy 2022-23                                                  | 0                             | 0                 | 0                 | 500                 | 500               | 0                 |
| CHORD Oban                                                            | 651                           | 25                | 626               | 7,905               | 7,905             | 0                 |
| CHORD - Helensburgh                                                   | 28                            | 0                 | 28                | 6,557               | 6,557             | 0                 |
| CHORD Dunoon                                                          | 55                            | 28                | 27                | 12,522              | 12,522            | 0                 |
| Helensburgh Waterfront Development                                    | 4,730                         | 4,038             | 692               | 24,392              | 24,392            | 0                 |
| HWD - FFE (Funded by LA)                                              | 344                           | 310               | 34                | 350                 | 350               | 0                 |
| Kilmory Business Park Phase 2AA                                       | 54                            | 38                | 16                | 1,129               | 1,129             | 0                 |
| Dunoon Pier OBC                                                       | 0                             | 0                 | 0                 | 2,844               | 2,844             | 0                 |
| <b>Strategic Change Total</b>                                         | <b>7,528</b>                  | <b>5,250</b>      | <b>2,278</b>      | <b>100,726</b>      | <b>100,726</b>    | <b>0</b>          |
| <b>Total Expenditure</b>                                              | <b>16,404</b>                 | <b>11,898</b>     | <b>4,506</b>      | <b>144,818</b>      | <b>144,818</b>    | <b>0</b>          |
| <b>INCOME</b>                                                         |                               |                   |                   |                     |                   |                   |
| <b>Asset Sustainability</b>                                           |                               |                   |                   |                     |                   |                   |
| Education                                                             | (95)                          | 0                 | (95)              | (125)               | (125)             | 0                 |
| Shared Offices                                                        | (667)                         | (664)             | (3)               | (667)               | (667)             | 0                 |
| <b>Asset Sustainability Total</b>                                     | <b>(762)</b>                  | <b>(664)</b>      | <b>(98)</b>       | <b>(1,242)</b>      | <b>(1,242)</b>    | <b>0</b>          |
| <b>Service Development Projects</b>                                   |                               |                   |                   |                     |                   |                   |
| Sandbank Gaelic Pre Five Unit                                         | 0                             | 0                 | 0                 | (485)               | (485)             | 0                 |
| Bunessan Primary School - Gaelic Medium Improvements                  | 0                             | 0                 | 0                 | (30)                | (30)              | 0                 |
| Early Learning and Childcare                                          | 0                             | 0                 | 0                 | (918)               | (918)             | 0                 |
| Early Years 1140 Hours                                                | 0                             | 0                 | 0                 | (6,300)             | (6,300)           | 0                 |
| Bowmore Primary School - Gaelic Medium Grant                          | 0                             | 0                 | 0                 | (38)                | (38)              | 0                 |
| <b>Service Development Total</b>                                      | <b>0</b>                      | <b>0</b>          | <b>0</b>          | <b>(7,771)</b>      | <b>(7,771)</b>    | <b>0</b>          |
| <b>Strategic Change</b>                                               |                               |                   |                   |                     |                   |                   |
| Helensburgh Office Rationalisation                                    | 0                             | 0                 | 0                 | (349)               | (349)             | 0                 |
| Dunoon Primary School                                                 | 0                             | 0                 | 0                 | (137)               | (137)             | 0                 |
| H'burgh CHORD Public Realm Imprv                                      | 0                             | 0                 | 0                 | (570)               | (570)             | 0                 |
| Helensburgh Waterfront Development                                    | (1,681)                       | (361)             | (1,320)           | (7,979)             | (7,979)           | 0                 |
| HWD - FFE (Funded by LA)                                              | 0                             | 0                 | 0                 | (350)               | (350)             | 0                 |
| CHORD - Oban                                                          | 0                             | 0                 | 0                 | (1,624)             | (1,624)           | 0                 |
| <b>Net Departmental Total</b>                                         | <b>12,982</b>                 | <b>10,873</b>     | <b>2,109</b>      | <b>123,807</b>      | <b>123,807</b>    | <b>0</b>          |

| ARGYLL AND BUTE COUNCIL - CAPITAL PLAN MONITORING REPORT               |                               |                               |                                   |                     |                   |                                   | Appendix 7    |
|------------------------------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------|---------------------|-------------------|-----------------------------------|---------------|
| FINANCIAL SUMMARY NET EXPENDITURE - EXECUTIVE DIRECTOR KIRSTY FLANAGAN |                               |                               |                                   |                     |                   |                                   | 31 March 2023 |
|                                                                        | Full Year This Financial Year |                               |                                   | Total Project Costs |                   |                                   |               |
|                                                                        | Budget<br>£000s               | Year End<br>Forecast<br>£000s | (Over)/Under<br>Variance<br>£000s | Budget<br>£000s     | Forecast<br>£000s | (Over)/Under<br>Variance<br>£000s |               |
| <b>EXPENDITURE</b>                                                     |                               |                               |                                   |                     |                   |                                   |               |
| <b>Asset Sustainability Projects</b>                                   |                               |                               |                                   |                     |                   |                                   |               |
| Flood Prevention                                                       | 19                            | 12                            | 7                                 | 1,317               | 1,317             | 0                                 |               |
| Coastal Protection                                                     | 0                             | 1                             | (1)                               | 200                 | 200               | 0                                 |               |
| Coastal Change Adaptation                                              | 0                             | 1                             | (1)                               | 159                 | 159               | 0                                 |               |
| Bute Sea Wall Repairs                                                  | 67                            | 70                            | (3)                               | 750                 | 750               | 0                                 |               |
| Helensburgh Flood Mitigation                                           | 1                             | 4                             | (3)                               | 432                 | 432               | 0                                 |               |
| Bridge Strengthening                                                   | 269                           | 363                           | (94)                              | 2,049               | 2,049             | 0                                 |               |
| Local Bridge Maintenance Fund                                          | 475                           | 244                           | 231                               | 5,447               | 5,447             | 0                                 |               |
| Roads Reconstruction                                                   | 8,746                         | 9,714                         | (968)                             | 24,746              | 24,746            | 0                                 |               |
| Roads Reconstruction - Helensburgh CHORD                               | 0                             | 0                             | 0                                 | 47                  | 47                | 0                                 |               |
| Roads Reconstruction - Oban CHORD                                      | 3                             | 0                             | 3                                 | 3                   | 3                 | 0                                 |               |
| Helensburgh CHORD - Signage etc                                        | 0                             | 0                             | 0                                 | 10                  | 10                | 0                                 |               |
| Lighting                                                               | 140                           | 0                             | 140                               | 1,040               | 1,040             | 0                                 |               |
| Environmental Projects                                                 | 1,134                         | 623                           | 511                               | 1,644               | 1,644             | 0                                 |               |
| Play Park Refurbishment                                                | 0                             | 0                             | 0                                 | 938                 | 938               | 0                                 |               |
| Public Convenience Upgrades                                            | 82                            | 0                             | 82                                | 82                  | 82                | 0                                 |               |
| Footway Improvements                                                   | 269                           | 269                           | 0                                 | 1,019               | 1,019             | 0                                 |               |
| Glengorm - Capping                                                     | 82                            | 0                             | 82                                | 82                  | 0                 | 82                                |               |
| Glengorm - Cell and Transfer Station (PB)                              | 1,200                         | 1,115                         | 85                                | 1,200               | 1,200             | 0                                 |               |
| Gartbreck - Capping                                                    | 0                             | 0                             | 0                                 | 118                 | 200               | (82)                              |               |
| EV Quick Chargers                                                      | 120                           | 58                            | 62                                | 120                 | 120               | 0                                 |               |
| Tobermory Car Park                                                     | 176                           | 90                            | 86                                | 176                 | 176               | 0                                 |               |
| Active Travel                                                          | 0                             | 111                           | (111)                             | 500                 | 500               | 0                                 |               |
| P&M - Kabuto Lawn Mower - CFCR                                         | 8                             | 8                             | 0                                 | 8                   | 8                 | 0                                 |               |
| DISR - Purchase and installation of road signs - 2022-23 - CFCR        | 165                           | 165                           | 0                                 | 165                 | 165               | 0                                 |               |
| DISR - Purchase of street litter bins - 2022-23 - CFCR                 | 82                            | 82                            | 0                                 | 82                  | 82                | 0                                 |               |
| Block Allocation - RIS                                                 | 0                             | 0                             | 0                                 | 4,268               | 4,268             | 0                                 |               |
| Server Sustainability                                                  | 187                           | 187                           | 0                                 | 1,229               | 1,229             | 0                                 |               |
| PC Replacement                                                         | 730                           | 726                           | 4                                 | 2,205               | 2,205             | 0                                 |               |
| Telecomms Network                                                      | 84                            | 82                            | 2                                 | 338                 | 338               | 0                                 |               |
| <b>Asset Sustainability Total</b>                                      | <b>14,039</b>                 | <b>13,915</b>                 | <b>124</b>                        | <b>50,374</b>       | <b>50,374</b>     | <b>0</b>                          |               |
| <b>Service Development Projects</b>                                    |                               |                               |                                   |                     |                   |                                   |               |
| Preliminary design for Regional Transport projects                     | 16                            | 0                             | 16                                | 221                 | 221               | 0                                 |               |
| Campbelltown Old Quay                                                  | 43                            | 0                             | 43                                | 1,424               | 1,424             | 0                                 |               |
| Fleet Management - Prudential Borrowing                                | 367                           | 0                             | 367                               | 4,861               | 4,861             | 0                                 |               |
| Fleet Management                                                       | 174                           | 174                           | 0                                 | 4,538               | 4,538             | 0                                 |               |
| Lismore Ferry                                                          | 19                            | 19                            | 0                                 | 672                 | 672               | 0                                 |               |
| Oban Depot Development Project                                         | 17                            | 80                            | (63)                              | 2,117               | 2,117             | 0                                 |               |
| Lochgilphead Depot Rationalisation                                     | 8                             | 0                             | 8                                 | 37                  | 37                | 0                                 |               |
| Jackson's Quarry Refurbishment                                         | 0                             | 0                             | 0                                 | 285                 | 285               | 0                                 |               |
| Witchburn Road Demolition                                              | 0                             | 0                             | 0                                 | 158                 | 158               | 0                                 |               |
| 2x Gully Motors                                                        | 418                           | 418                           | 0                                 | 418                 | 418               | 0                                 |               |
| Safe Streets, Walking and Cycling (CWSS)                               | 673                           | 679                           | (6)                               | 3,383               | 3,383             | 0                                 |               |
| SPT - bus infrastructure                                               | 0                             | 0                             | 0                                 | 1,405               | 1,405             | 0                                 |               |
| Cycleways - H&L (FSPT)                                                 | 240                           | 90                            | 150                               | 3,112               | 3,112             | 0                                 |               |
| Helensburgh Public Realm - Arts Strategy Fund                          | 51                            | 1                             | 50                                | 53                  | 53                | 0                                 |               |
| Town Centre Funds                                                      | 1,060                         | 819                           | 241                               | 3,969               | 3,969             | 0                                 |               |
| Rural Growth Deal                                                      | 50                            | 50                            | 0                                 | 50                  | 50                | 0                                 |               |
| Dunoon Cycle Bothy                                                     | 314                           | 246                           | 68                                | 563                 | 563               | 0                                 |               |
| Dunoon STEM Hub                                                        | 82                            | 90                            | (8)                               | 808                 | 808               | 0                                 |               |
| Ardriaisaig North Active Travel                                        | 798                           | 755                           | 43                                | 880                 | 880               | 0                                 |               |
| Nature Restoration Fund                                                | 346                           | 0                             | 346                               | 346                 | 346               | 0                                 |               |
| Gibraltar Street Public Realm Improvements                             | 25                            | 26                            | (1)                               | 250                 | 250               | 0                                 |               |
| Hermitage Park                                                         | 143                           | 117                           | 26                                | 3,388               | 3,388             | 0                                 |               |
| ERB Implementation - CFCR                                              | 30                            | 30                            | 0                                 | 30                  | 30                | 0                                 |               |
| <b>Service Development Total</b>                                       | <b>5,277</b>                  | <b>3,997</b>                  | <b>1,280</b>                      | <b>35,988</b>       | <b>35,988</b>     | <b>0</b>                          |               |
| <b>Strategic Change Projects</b>                                       |                               |                               |                                   |                     |                   |                                   |               |
| Campbelltown Flood Scheme                                              | 4,245                         | 4,114                         | 131                               | 15,215              | 15,215            | 0                                 |               |
| Street Lighting LED Replacement                                        | 791                           | 117                           | 674                               | 3,900               | 3,900             | 0                                 |               |
| Harbour Investment Programme                                           | 554                           | 691                           | (137)                             | 91,292              | 91,292            | 0                                 |               |
| TIF - Lorn/Kirk Road                                                   | 1                             | 0                             | 1                                 | 2,170               | 2,170             | 0                                 |               |
| TIF - Oban Airport Business Park                                       | 0                             | 0                             | 0                                 | 590                 | 590               | 0                                 |               |
| TIF - Halfway House Roundabout                                         | 16                            | 23                            | (7)                               | 640                 | 640               | 0                                 |               |
| <b>Strategic Change Total</b>                                          | <b>5,607</b>                  | <b>4,945</b>                  | <b>662</b>                        | <b>114,021</b>      | <b>114,021</b>    | <b>0</b>                          |               |
| <b>Total Expenditure</b>                                               | <b>24,923</b>                 | <b>22,857</b>                 | <b>2,066</b>                      | <b>200,383</b>      | <b>200,383</b>    | <b>0</b>                          |               |
| <b>INCOME</b>                                                          |                               |                               |                                   |                     |                   |                                   |               |
| <b>Asset Sustainability</b>                                            |                               |                               |                                   |                     |                   |                                   |               |
| EV Quick Chargers                                                      | (124)                         | (124)                         | 0                                 | (151)               | (151)             | 0                                 |               |
| Roads Reconstruction                                                   | (1,025)                       | (942)                         | (83)                              | (1,025)             | (1,025)           | 0                                 |               |
| Tobermory Car Park                                                     | (400)                         | 0                             | (400)                             | (400)               | (400)             | 0                                 |               |
| <b>Asset Sustainability Total</b>                                      | <b>(1,549)</b>                | <b>(1,068)</b>                | <b>(483)</b>                      | <b>(1,576)</b>      | <b>(1,576)</b>    | <b>0</b>                          |               |
| <b>Service Development Projects</b>                                    |                               |                               |                                   |                     |                   |                                   |               |
| Applications Projects                                                  | (46)                          | 0                             | (46)                              | (437)               | (437)             | 0                                 |               |
| Safe Streets, Walking and Cycling                                      | (679)                         | (679)                         | 0                                 | (2,988)             | (2,988)           | 0                                 |               |
| SPT                                                                    | 0                             | 0                             | 0                                 | (1,243)             | (1,243)           | 0                                 |               |
| Cycleways - H&L (FSPT)                                                 | (240)                         | (90)                          | (150)                             | (3,212)             | (3,212)           | 0                                 |               |
| Town Centre Funds                                                      | (262)                         | (200)                         | (62)                              | (1,887)             | (1,887)           | 0                                 |               |
| Rural Growth Deal                                                      | (30)                          | (30)                          | 0                                 | (30)                | (30)              | 0                                 |               |
| Dunoon STEM Hub                                                        | (100)                         | 0                             | (100)                             | (808)               | (808)             | 0                                 |               |
| Ardriaisaig North Active Travel                                        | (50)                          | (50)                          | 0                                 | (50)                | (50)              | 0                                 |               |
| Dunoon Cycle Bothy                                                     | (274)                         | (99)                          | (175)                             | (563)               | (563)             | 0                                 |               |
| Gibraltar Street Public Realm Improvements                             | 0                             | 0                             | 0                                 | (250)               | (250)             | 0                                 |               |
| Hermitage Park                                                         | (74)                          | (74)                          | 0                                 | (3,319)             | (3,319)           | 0                                 |               |
| Fleet Management - PB                                                  | (367)                         | (367)                         | 0                                 | (4,861)             | (4,861)           | 0                                 |               |
| Lochgilphead Depot Rationalisation                                     | (1)                           | (1)                           | 0                                 | (1)                 | (1)               | 0                                 |               |
| Millpark Depot Demolition Insurance                                    | 0                             | 0                             | 0                                 | (53)                | (53)              | 0                                 |               |
| Oban Depot - Mill Park Insurance Claim                                 | 0                             | 0                             | 0                                 | (1,681)             | (1,681)           | 0                                 |               |
| Oban Depot - Appin Depot Sale                                          | (150)                         | (150)                         | 0                                 | (150)               | (150)             | 0                                 |               |
| Lismore Ferry                                                          | (131)                         | (131)                         | 0                                 | (631)               | (631)             | 0                                 |               |
| Witchburn Road Demolition                                              | (1)                           | (1)                           | 0                                 | (158)               | (158)             | 0                                 |               |
| <b>Service Development Total</b>                                       | <b>(2,405)</b>                | <b>(1,872)</b>                | <b>(533)</b>                      | <b>(22,322)</b>     | <b>(22,322)</b>   | <b>0</b>                          |               |
| <b>Strategic Change Projects</b>                                       |                               |                               |                                   |                     |                   |                                   |               |
| Campbelltown Flood                                                     | 0                             | 0                             | 0                                 | (270)               | (270)             | 0                                 |               |
| Harbour PB                                                             | (554)                         | (554)                         | 0                                 | (91,292)            | (91,292)          | 0                                 |               |
| 01 TIF - Lorn/Kirk Road                                                | (23)                          | (23)                          | 0                                 | (2,041)             | (2,041)           | 0                                 |               |
| <b>Strategic Change Total</b>                                          | <b>(577)</b>                  | <b>(577)</b>                  | <b>0</b>                          | <b>(93,603)</b>     | <b>(93,603)</b>   | <b>0</b>                          |               |
| <b>Total Income</b>                                                    | <b>(4,531)</b>                | <b>(3,515)</b>                | <b>(1,016)</b>                    | <b>(117,501)</b>    | <b>(117,501)</b>  | <b>0</b>                          |               |
| <b>Net Departmental Total</b>                                          | <b>20,392</b>                 | <b>19,342</b>                 | <b>1,050</b>                      | <b>82,882</b>       | <b>82,882</b>     | <b>0</b>                          |               |

**CAPITAL PLAN 2022-23**  
**Overall Summary**

**APPENDIX 8**

| <b>Service</b>       | <b>Previous Years<br/>£000's</b> | <b>2022-23<br/>£000s</b> | <b>2023-24<br/>£000s</b> | <b>2024-25<br/>£000s</b> | <b>2025-26<br/>£000s</b> | <b>2026-27<br/>£000s</b> | <b>Total<br/>£000s</b> |
|----------------------|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| Education            | 36,575                           | 5,477                    | 7,917                    | 3,126                    | 3,521                    | 0                        | 56,616                 |
| Shared Offices       | 16,687                           | 639                      | 3,366                    | 1,847                    | 427                      | 0                        | 22,966                 |
| ICT                  | 2,126                            | 1,428                    | 1,137                    | 1,243                    | 888                      | 0                        | 6,822                  |
| RIS                  | 21,002                           | 18,533                   | 36,801                   | 37,320                   | 55,347                   | 2,737                    | 171,740                |
| DEG                  | 15,435                           | 2,896                    | 3,465                    | 25                       | 0                        | 0                        | 21,821                 |
| HSCP                 | 1,246                            | 750                      | 2,223                    | 828                      | 477                      | 0                        | 5,524                  |
| Live Argyll          | 1,274                            | 593                      | 1,291                    | 428                      | 427                      | 0                        | 4,013                  |
| CHORD                | 48,486                           | 4,439                    | 2,774                    | 0                        | 0                        | 0                        | 55,699                 |
| <b>Overall Total</b> | <b>142,831</b>                   | <b>34,755</b>            | <b>58,974</b>            | <b>44,817</b>            | <b>61,087</b>            | <b>2,737</b>             | <b>345,201</b>         |

| Category                          | Service          | Project                                                           | Previous<br>Years<br>£000's | 2022-23<br>£000s | 2023-24<br>£000s | 2024-25<br>£000s | 2025-26<br>£000s | 2026-27<br>£000s | Total<br>£000s |
|-----------------------------------|------------------|-------------------------------------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>Asset Sustainability</b>       | <b>Education</b> | Asbestos Control/Removal Works                                    | 0                           | 0                | 7                | 0                | 0                | 0                | 7              |
|                                   |                  | Block Allocation - Education                                      | 0                           | 32               | 1,425            | 166              | 520              | 0                | 2,143          |
|                                   |                  | Digital Inclusion 20-21                                           | 0                           | 0                | 9                | 0                | 0                | 0                | 9              |
|                                   |                  | Free School Meals                                                 | 0                           | 416              | 330              | 900              | 1,495            | 0                | 3,141          |
|                                   |                  | Hermitage PS - Demolition of Annex - CFCR                         | 0                           | 141              | 0                | 0                | 0                | 0                | 141            |
|                                   |                  | Homeless Houses - Housing Quality Standard                        | 0                           | 0                | 1                | 0                | 0                | 0                | 1              |
|                                   |                  | Internal Refurbishment Budget                                     | 0                           | 0                | 7                | 0                | 0                | 0                | 7              |
|                                   |                  | Lochgilphead Primary School Demolition                            | 0                           | 261              | 0                | 0                | 0                | 0                | 261            |
|                                   |                  | Pre-5's/Nurseries                                                 | 0                           | -28              | 32               | 0                | 0                | 0                | 4              |
|                                   |                  | Primary Schools                                                   | 0                           | 1,627            | 3,955            | 1,835            | 1,280            | 0                | 8,697          |
|                                   |                  | School Houses - Housing Quality Standard                          | 0                           | 13               | 13               | 0                | 0                | 0                | 26             |
|                                   |                  | Secondary Schools                                                 | 0                           | 466              | 955              | 225              | 226              | 0                | 1,872          |
|                                   |                  | Tiree School - Changing and shower room upgrades - CFCR           | 0                           | 47               | 0                | 0                | 0                | 0                | 47             |
| <b>Asset Sustainability Total</b> |                  |                                                                   | <b>0</b>                    | <b>2,975</b>     | <b>6,734</b>     | <b>3,126</b>     | <b>3,521</b>     | <b>0</b>         | <b>16,356</b>  |
| <b>Service Development</b>        | <b>Education</b> | Ardrishaig Primar School - Pre Five Extension                     | 2                           | 0                | 0                | 0                | 0                | 0                | 2              |
|                                   |                  | Bowmore Primary School - Gaelic Medium Grant                      | 0                           | 0                | 38               | 0                | 0                | 0                | 38             |
|                                   |                  | Bowmore Primary School - Pre Five Unit                            | 149                         | 0                | 0                | 0                | 0                | 0                | 149            |
|                                   |                  | Bunessan Primary School - Gaelic Medium Improvements              | 120                         | 0                | 0                | 0                | 0                | 0                | 120            |
|                                   |                  | Clyde Cottage - 600 hours provision                               | 556                         | 0                | 23               | 0                | 0                | 0                | 579            |
|                                   |                  | CO2 Monitoring - Covid Mitigation in Schools                      | 76                          | 3                | 113              | 0                | 0                | 0                | 192            |
|                                   |                  | Craignish Primary School - Pre Five Extension (600 hours funding) | 400                         | 0                | 0                | 0                | 0                | 0                | 400            |
|                                   |                  | Early Learning and Childcare                                      | 850                         | 0                | 0                | 0                | 0                | 0                | 850            |
|                                   |                  | Early Learning and Childcare - 1140 Hours                         | 6,696                       | 758              | 297              | 0                | 0                | 0                | 7,751          |
|                                   |                  | Early Learning and Childcare - 1140 Hours - CFCR                  | 111                         | 1,268            | 0                | 0                | 0                | 0                | 1,379          |
|                                   |                  | Iona Primary School - Pre Five Unit (600 hours funding)           | 490                         | 0                | 0                | 0                | 0                | 0                | 490            |
|                                   |                  | Islay High & Rosneath PS Pitches                                  | 719                         | 0                | 0                | 0                | 0                | 0                | 719            |
|                                   |                  | Lochgoilhead Primary School - Pre Five Unit (600 hours funding)   | 391                         | 0                | 0                | 0                | 0                | 0                | 391            |
|                                   |                  | Park Primary Extension and Pre Fives Unit                         | 341                         | 0                | 0                | 0                | 0                | 0                | 341            |
| Sandbank Gaelic Pre Five Unit     | 491              | 0                                                                 | 0                           | 0                | 0                | 0                | 491              |                  |                |
| <b>Service Development Total</b>  |                  |                                                                   | <b>11,392</b>               | <b>2,029</b>     | <b>471</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>13,892</b>  |
| <b>Strategic Change</b>           | <b>Education</b> | Campbeltown Schools Redevelopment                                 | 2,054                       | 38               | 38               | 0                | 0                | 0                | 2,130          |
|                                   |                  | Dunoon Primary School                                             | 10,365                      | 270              | 234              | 0                | 0                | 0                | 10,869         |
|                                   |                  | Kirn Primary School                                               | 10,020                      | 65               | 34               | 0                | 0                | 0                | 10,119         |
|                                   |                  | Replacement of Oban High School                                   | 2,744                       | 100              | 406              | 0                | 0                | 0                | 3,250          |
| <b>Strategic Change Total</b>     |                  |                                                                   | <b>25,183</b>               | <b>473</b>       | <b>712</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>26,368</b>  |
| <b>Overall Total</b>              |                  |                                                                   | <b>36,575</b>               | <b>5,477</b>     | <b>7,917</b>     | <b>3,126</b>     | <b>3,521</b>     | <b>0</b>         | <b>56,616</b>  |

| Category                             | Service        | Project                                                         | Previous        | 2022-23      | 2023-24      | 2024-25    | 2025-26  | 2026-27       | Total  |
|--------------------------------------|----------------|-----------------------------------------------------------------|-----------------|--------------|--------------|------------|----------|---------------|--------|
|                                      |                |                                                                 | Years<br>£000's | £000s        | £000s        | £000s      | £000s    | £000s         | £000s  |
| Asset Sustainability                 | Shared Offices | 5-7 East Clyde Street - Coastal Communities Fund                | 0               | 3            | 0            | 0          | 0        | 0             | 3      |
|                                      |                | Argyll House, Dunoon                                            | 0               | 3            | 9            | 0          | 0        | 0             | 12     |
|                                      |                | Asbestos Capital Property Works                                 | 0               | 0            | 51           | 0          | 0        | 0             | 51     |
|                                      |                | Block Allocation                                                | 0               | 0            | 282          | 298        | 427      | 0             | 1,007  |
|                                      |                | Bowmore Area Office                                             | 0               | 0            | 76           | 0          | 0        | 0             | 76     |
|                                      |                | Burnett Building                                                | 0               | 0            | 0            | 110        | 0        | 0             | 110    |
|                                      |                | Capital Property Works                                          | 0               | 0            | 38           | 0          | 0        | 0             | 38     |
|                                      |                | Fire Risk Assessment Works                                      | 0               | 0            | 14           | 0          | 0        | 0             | 14     |
|                                      |                | Helensburgh and Lomond Civic Centre - Emergency Heating Pipewc  | 0               | 54           | 0            | 0          | 0        | 0             | 54     |
|                                      |                | Hill Street Dunoon Rewire                                       | 0               | 0            | 33           | 0          | 0        | 0             | 33     |
|                                      |                | Kilmory Castle                                                  | 0               | 2            | 0            | 1,409      | 0        | 0             | 1,411  |
|                                      |                | Legionella Control Works                                        | 0               | 71           | 144          | 0          | 0        | 0             | 215    |
|                                      |                | Manse Brae District Office                                      | 0               | 1            | 0            | 0          | 0        | 0             | 1      |
|                                      |                | Manse Brae Roads Office                                         | 0               | 0            | 2            | 0          | 0        | 0             | 2      |
| Our Modern Workspace                 | 0              | 167                                                             | 1,133           | 30           | 0            | 0          | 1,330    |               |        |
| <b>Asset Sustainability Total</b>    |                | <b>0</b>                                                        | <b>301</b>      | <b>1,782</b> | <b>1,847</b> | <b>427</b> | <b>0</b> | <b>4,357</b>  |        |
| Strategic Change                     | Shared Offices | Campbeltown Office Rationalisation                              | 595             | 0            | 1            | 0          | 0        | 0             | 596    |
|                                      |                | Carbon Management - Group Heating Conversion Project (Prudentie | 1,938           | 0            | 10           | 0          | 0        | 0             | 1,948  |
|                                      |                | Carbon Management Business Cases (FPB)                          | 201             | 0            | 60           | 0          | 0        | 0             | 261    |
|                                      |                | Carbon Management Capital Property Works 16/17                  | 19              | 0            | 20           | 0          | 0        | 0             | 39     |
|                                      |                | Carbon Management Fuel Conversions (FPB)                        | 107             | 0            | 0            | 0          | 0        | 0             | 107    |
|                                      |                | Cleaner Energy                                                  | 0               | 328          | 417          | 0          | 0        | 0             | 745    |
|                                      |                | Cleaner Energy 2022-23                                          | 0               | 0            | 500          | 0          | 0        | 0             | 500    |
|                                      |                | Helensburgh Office Rationalisation (FPB,REC)                    | 11,528          | 10           | 300          | 0          | 0        | 0             | 11,838 |
|                                      |                | Kilmory Biomass Project OBC (FPB,REV)                           | 956             | 0            | 0            | 0          | 0        | 0             | 956    |
|                                      |                | Non-NPDO Schools PV Panel Installations                         | 400             | 0            | 88           | 0          | 0        | 0             | 488    |
|                                      |                | NPDO Schools Solar PV Panel Installations                       | 761             | 0            | 183          | 0          | 0        | 0             | 944    |
| Oil to Gas Heating Conversions (FPB) | 182            | 0                                                               | 5               | 0            | 0            | 0          | 187      |               |        |
| <b>Strategic Change Total</b>        |                | <b>16,687</b>                                                   | <b>338</b>      | <b>1,584</b> | <b>0</b>     | <b>0</b>   | <b>0</b> | <b>18,609</b> |        |
| <b>Overall Total</b>                 |                | <b>16,687</b>                                                   | <b>639</b>      | <b>3,366</b> | <b>1,847</b> | <b>427</b> | <b>0</b> | <b>22,966</b> |        |

| Category                      | Service | Project                                 | Previous        | 2022-23      | 2023-24      | 2024-25  | 2025-26  | 2026-27  | Total         |
|-------------------------------|---------|-----------------------------------------|-----------------|--------------|--------------|----------|----------|----------|---------------|
|                               |         |                                         | Years<br>£000's | £000s        | £000s        | £000s    | £000s    | £000s    | £000s         |
| Strategic Change              | CHORD   | CHORD - Dunoon                          | 12,467          | 28           | 27           | 0        | 0        | 0        | 12,522        |
|                               |         | CHORD - Helensburgh -Public Realm Imprv | 6,529           | 0            | 28           | 0        | 0        | 0        | 6,557         |
|                               |         | CHORD - Oban                            | 7,254           | 25           | 626          | 0        | 0        | 0        | 7,905         |
|                               |         | Helensburgh Waterfront Development      | 19,377          | 4,038        | 977          | 0        | 0        | 0        | 24,392        |
|                               |         | HWD - FFE                               | 6               | 310          | 34           | 0        | 0        | 0        | 350           |
|                               |         | Kilmory Business Park Phase 2AA         | 9               | 38           | 1,082        | 0        | 0        | 0        | 1,129         |
|                               |         | OBC for Dunoon Pier                     | 2,844           | 0            | 0            | 0        | 0        | 0        | 2,844         |
| <b>Strategic Change Total</b> |         |                                         | <b>48,486</b>   | <b>4,439</b> | <b>2,774</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>55,699</b> |
| <b>Overall Total</b>          |         |                                         | <b>48,486</b>   | <b>4,439</b> | <b>2,774</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>55,699</b> |

| Category                          | Service    | Project                   | Previous        | 2022-23      | 2023-24      | 2024-25    | 2025-26  | 2026-27      | Total |
|-----------------------------------|------------|---------------------------|-----------------|--------------|--------------|------------|----------|--------------|-------|
|                                   |            |                           | Years<br>£000's | £000s        | £000s        | £000s      | £000s    | £000s        | £000s |
| <b>Asset Sustainability</b>       | <b>ICT</b> | Block Allocation - ICT    | 0               | 0            | 0            | 0          | 0        | 0            | 0     |
|                                   |            | PC Replacement            | 0               | 726          | 330          | 669        | 480      | 0            | 2,205 |
|                                   |            | Server Sustainability     | 0               | 187          | 209          | 425        | 408      | 0            | 1,229 |
|                                   |            | Telecomms Network         | 0               | 82           | 256          | 0          | 0        | 0            | 338   |
| <b>Asset Sustainability Total</b> |            | <b>0</b>                  | <b>995</b>      | <b>795</b>   | <b>1,094</b> | <b>888</b> | <b>0</b> | <b>3,772</b> |       |
| <b>Service Development</b>        | <b>ICT</b> | Applications Projects     | 2,126           | 403          | 342          | 149        | 0        | 0            | 3,020 |
|                                   |            | ERB Implementation - CFCR | 0               | 30           | 0            | 0          | 0        | 0            | 30    |
| <b>Service Development Total</b>  |            | <b>2,126</b>              | <b>433</b>      | <b>342</b>   | <b>149</b>   | <b>0</b>   | <b>0</b> | <b>3,050</b> |       |
| <b>Overall Total</b>              |            | <b>2,126</b>              | <b>1,428</b>    | <b>1,137</b> | <b>1,243</b> | <b>888</b> | <b>0</b> | <b>6,822</b> |       |

| Category                          | Service | Project                                                  | Previous<br>Years<br>£000's | 2022-23<br>£000s | 2023-24<br>£000s | 2024-25<br>£000s | 2025-26<br>£000s | 2026-27<br>£000s | Total<br>£000s |
|-----------------------------------|---------|----------------------------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Asset Sustainability              | RIS     | Block Allocation                                         | 0                           | 0                | 0                | 0                | 4,268            | 0                | 4,268          |
|                                   |         | Bridge Strengthening                                     | 0                           | 363              | 1,336            | 350              | 0                | 0                | 2,049          |
|                                   |         | Bute Sea Wall Repairs                                    | 0                           | 70               | 100              | 580              | 0                | 0                | 750            |
|                                   |         | Coastal Change Adaptation                                | 0                           | 1                | 158              | 0                | 0                | 0                | 159            |
|                                   |         | Coastal Protection                                       | 0                           | 1                | 99               | 100              | 0                | 0                | 200            |
|                                   |         | Environmental Projects                                   | 0                           | 623              | 650              | 371              | 0                | 0                | 1,644          |
|                                   |         | EV Quick Chargers                                        | 0                           | 58               | 62               | 0                | 0                | 0                | 120            |
|                                   |         | Flood Prevention                                         | 0                           | 12               | 807              | 305              | 155              | 38               | 1,317          |
|                                   |         | Footway Improvements                                     | 0                           | 269              | 750              | 0                | 0                | 0                | 1,019          |
|                                   |         | Glengorm - Capping                                       | 0                           | 0                | 82               | 0                | 0                | 0                | 82             |
|                                   |         | Glengorm - Cell and Transfer Station (PB)                | 0                           | 1,115            | 85               | 0                | 0                | 0                | 1,200          |
|                                   |         | Helensburgh CHORD - Signage etc                          | 0                           | 0                | 10               | 0                | 0                | 0                | 10             |
|                                   |         | Helensburgh Flood Mitigation                             | 0                           | 4                | 428              | 0                | 0                | 0                | 432            |
|                                   |         | Investment in Active Travel                              | 0                           | 111              | 389              | 0                | 0                | 0                | 500            |
|                                   |         | Lighting                                                 | 0                           | 0                | 890              | 150              | 0                | 0                | 1,040          |
|                                   |         | Local Bridge Maintenance Fund                            | 0                           | 244              | 1,000            | 4,000            | 203              | 0                | 5,447          |
|                                   |         | Plant and Machinery                                      | 0                           | 8                | 0                | 0                | 0                | 0                | 8              |
|                                   |         | Public Convenience Upgrades                              | 0                           | 0                | 82               | 0                | 0                | 0                | 82             |
|                                   |         | Roads Reconstruction                                     | 0                           | 9,714            | 7,032            | 8,000            | 0                | 0                | 24,746         |
|                                   |         | Roads Reconstruction - Helensburgh CHORD                 | 0                           | 0                | 47               | 0                | 0                | 0                | 47             |
| Roads Reconstruction - Oban CHORD | 0       | 0                                                        | 3                           | 0                | 0                | 0                | 3                |                  |                |
| Tobermory Car Park                | 0       | 80                                                       | 96                          | 0                | 0                | 0                | 176              |                  |                |
| <b>Asset Sustainability Total</b> |         |                                                          | <b>0</b>                    | <b>12,673</b>    | <b>14,418</b>    | <b>14,091</b>    | <b>5,017</b>     | <b>38</b>        | <b>46,237</b>  |
| Service Development               | RIS     | Campbeltown Old Quay                                     | 1,381                       | 0                | 43               | 0                | 0                | 0                | 1,424          |
|                                   |         | Depot Rationalisation                                    | 0                           | 0                | 0                | 0                | 0                | 0                | 0              |
|                                   |         | Fleet Management - Prudential Borrowing                  | 2,674                       | 0                | 2,187            | 0                | 0                | 0                | 4,861          |
|                                   |         | Jackson's Quarry Refurbishment                           | 285                         | 0                | 0                | 0                | 0                | 0                | 285            |
|                                   |         | Lismore Ferry Replacement                                | 618                         | 19               | 15               | 20               | 0                | 0                | 672            |
|                                   |         | Lochgilphead Depot Rationalisation                       | 29                          | 0                | 8                | 0                | 0                | 0                | 37             |
|                                   |         | Oban Depot Development                                   | 2,100                       | 80               | -63              | 0                | 0                | 0                | 2,117          |
|                                   |         | Preliminary design for Regional Transport projects (tif) | 205                         | 0                | 16               | 0                | 0                | 0                | 221            |
| Witchburn Road Demolition         | 158     | 0                                                        | 0                           | 0                | 0                | 0                | 158              |                  |                |
| <b>Service Development Total</b>  |         |                                                          | <b>10,309</b>               | <b>273</b>       | <b>2,531</b>     | <b>1,200</b>     | <b>0</b>         | <b>0</b>         | <b>14,313</b>  |
| Strategic Change                  | RIS     | Campbeltown Flood Scheme                                 | 878                         | 4,114            | 9,860            | 29               | 330              | 4                | 15,215         |
|                                   |         | Harbour Investment Programme PB                          | 6,706                       | 691              | 9,200            | 22,000           | 50,000           | 2,695            | 91,292         |
|                                   |         | Street Lighting LED Replacement                          | 3,109                       | 117              | 674              | 0                | 0                | 0                | 3,900          |
| <b>Strategic Change Total</b>     |         |                                                          | <b>10,693</b>               | <b>4,922</b>     | <b>19,734</b>    | <b>22,029</b>    | <b>50,330</b>    | <b>2,699</b>     | <b>110,407</b> |
| <b>Overall Total</b>              |         |                                                          | <b>21,002</b>               | <b>17,868</b>    | <b>36,683</b>    | <b>37,320</b>    | <b>55,347</b>    | <b>2,737</b>     | <b>170,957</b> |

| Category                      | Service | Project                                       | Previous        | 2022-23      | 2023-24       | 2024-25      | 2025-26      | 2026-27   | Total         |
|-------------------------------|---------|-----------------------------------------------|-----------------|--------------|---------------|--------------|--------------|-----------|---------------|
|                               |         |                                               | Years<br>£000's | £000s        | £000s         | £000s        | £000s        | £000s     | £000s         |
| Service Development           | DEG     | Ardrishaig North Active Travel                | 0               | 755          | 112           | 13           | 0            | 0         | 880           |
|                               |         | Cycleways - H&L (FSPT)                        | 2,722           | 90           | 300           | 0            | 0            | 0         | 3,112         |
|                               |         | Dunoon Cycle Bothy                            | 13              | 246          | 292           | 12           | 0            | 0         | 563           |
|                               |         | Dunoon STEM Hub                               | 5               | 90           | 713           | 0            | 0            | 0         | 808           |
|                               |         | Gibraltar Street Public Realm Improvements    | 2               | 26           | 222           | 0            | 0            | 0         | 250           |
|                               |         | Helensburgh Public Realm - Arts Strategy Fund | 2               | 1            | 50            | 0            | 0            | 0         | 53            |
|                               |         | Hermitage Park                                | 3,245           | 117          | 26            | 0            | 0            | 0         | 3,388         |
|                               |         | Nature Restoration Fund                       | 0               | 0            | 346           | 0            | 0            | 0         | 346           |
|                               |         | Rural Growth Deal                             | 0               | 50           | 0             | 0            | 0            | 0         | 50            |
|                               |         | Safe Streets, Walking and Cycling (CWSS)      | 2,334           | 679          | 370           | 0            | 0            | 0         | 3,383         |
|                               |         | SPT - bus infrastructure                      | 1,405           | 0            | 0             | 0            | 0            | 0         | 1,405         |
|                               |         | Town Centre Funds                             | 2,792           | 819          | 358           | 0            | 0            | 0         | 3,969         |
|                               |         | <b>Service Development Total</b>              |                 |              | <b>12,520</b> | <b>2,873</b> | <b>2,789</b> | <b>25</b> | <b>0</b>      |
| Strategic Change              | DEG     | 01 TIF - Lorn/Kirk Road                       | 2,169           | 0            | 1             | 0            | 0            | 0         | 2,170         |
|                               |         | 05 TIF - North Pier Extension                 | 214             | 0            | 0             | 0            | 0            | 0         | 214           |
|                               |         | 09 TIF - Oban Airport Business Park           | 489             | 0            | 101           | 0            | 0            | 0         | 590           |
|                               |         | TIF - Halfway House Roundabout                | 43              | 23           | 574           | 0            | 0            | 0         | 640           |
| <b>Strategic Change Total</b> |         |                                               | <b>2,915</b>    | <b>23</b>    | <b>676</b>    | <b>0</b>     | <b>0</b>     | <b>0</b>  | <b>3,614</b>  |
| <b>Overall Total</b>          |         |                                               | <b>15,435</b>   | <b>2,896</b> | <b>3,465</b>  | <b>25</b>    | <b>0</b>     | <b>0</b>  | <b>21,821</b> |

| Category                          | Service | Project                                    | Previous        | 2022-23    | 2023-24      | 2024-25    | 2025-26    | 2026-27  | Total        |
|-----------------------------------|---------|--------------------------------------------|-----------------|------------|--------------|------------|------------|----------|--------------|
|                                   |         |                                            | Years<br>£000's |            |              |            |            |          |              |
| Asset Sustainability              | HSCP    | Ardfenaig                                  | 0               | 28         | 23           | 0          | 0          | 0        | 51           |
|                                   |         | Block Allocation                           | 0               | 0          | 973          | 328        | 327        | 0        | 1,628        |
|                                   |         | Capital Property Works                     | 0               | 0          | 79           | 0          | 0          | 0        | 79           |
|                                   |         | Digitalising telecare                      | 0               | 0          | 100          | 0          | 0          | 0        | 100          |
|                                   |         | Dunoon Hostel                              | 0               | 39         | 0            | 0          | 0          | 0        | 39           |
|                                   |         | Eadar Glinn                                | 0               | 0          | 0            | 0          | 0          | 0        | 0            |
|                                   |         | East King Street Childrens Home            | 0               | 42         | 58           | 0          | 0          | 0        | 100          |
|                                   |         | Glencruitten Hostel                        | 0               | 130        | 9            | 0          | 0          | 0        | 139          |
|                                   |         | Gortonvogie                                | 0               | 0          | 0            | 0          | 0          | 0        | 0            |
|                                   |         | Greenwood/Woodlands                        | 0               | 84         | 112          | 0          | 0          | 0        | 196          |
|                                   |         | Kilmory Castle Top Floor Toilet Refurb     | 0               | 1          | 0            | 0          | 0          | 0        | 1            |
|                                   |         | Lochgilphead Resource Centre               | 0               | 0          | 16           | 0          | 0          | 0        | 16           |
|                                   |         | Lorn Resource Centre                       | 0               | 17         | 0            | 0          | 0          | 0        | 17           |
|                                   |         | Shellach View                              | 0               | 2          | 130          | 0          | 0          | 0        | 132          |
|                                   |         | Struan Lodge Boiler                        | 0               | 0          | 47           | 0          | 0          | 0        | 47           |
|                                   |         | Thomson Home Rothesay                      | 0               | 4          | 0            | 0          | 0          | 0        | 4            |
|                                   |         | Tigh An Rudha HFE                          | 0               | 0          | 600          | 500        | 150        | 0        | 1,250        |
| Tobermory Top Flat                | 0       | 103                                        | 22              | 0          | 0            | 0          | 125        |          |              |
| <b>Asset Sustainability Total</b> |         |                                            | <b>0</b>        | <b>450</b> | <b>2,169</b> | <b>828</b> | <b>477</b> | <b>0</b> | <b>3,924</b> |
| Service Development               | HSCP    | CSS - Kintyre Care Centre - Asset Purchase | 0               | 300        | 0            | 0          | 0          | 0        | 300          |
|                                   |         | Dunclutha Childrens Home                   | 1,246           | 0          | 54           | 0          | 0          | 0        | 1,300        |
| <b>Service Development Total</b>  |         |                                            | <b>1,246</b>    | <b>300</b> | <b>54</b>    | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>1,600</b> |
| <b>Overall Total</b>              |         |                                            | <b>1,246</b>    | <b>750</b> | <b>2,223</b> | <b>828</b> | <b>477</b> | <b>0</b> | <b>5,524</b> |

| Category                          | Service            | Project                                                       | Previous        | 2022-23    | 2023-24      | 2024-25    | 2025-26    | 2026-27  | Total        |
|-----------------------------------|--------------------|---------------------------------------------------------------|-----------------|------------|--------------|------------|------------|----------|--------------|
|                                   |                    |                                                               | Years<br>£000's | £000s      | £000s        | £000s      | £000s      | £000s    | £000s        |
| Asset Sustainability              | Live Argyll        | Aqualibrium                                                   | 0               | 68         | 343          | 20         | 40         | 0        | 471          |
|                                   |                    | Campbeltown Museum - Burnet Bldg                              | 0               | 2          | 0            | 0          | 0          | 0        | 2            |
|                                   |                    | Capital Property Works                                        | 0               | 0          | 316          | 342        | 263        | 0        | 921          |
|                                   |                    | Corran Halls - Emergency Heating Works                        | 0               | 3          | 0            | 0          | 0          | 0        | 3            |
|                                   |                    | Corran Halls Gaelic Centre                                    | 0               | 89         | 97           | 46         | 84         | 0        | 316          |
|                                   |                    | Helensburgh Swimming Pool - Roofing                           | 0               | 2          | 0            | 0          | 0          | 0        | 2            |
|                                   |                    | Inveraray CARS                                                | 0               | 0          | 21           | 0          | 0          | 0        | 21           |
|                                   |                    | Kintyre Community Education Centre - Lift Shaft Refurbishment | 0               | 29         | 2            | 0          | 0          | 0        | 31           |
|                                   |                    | LA - Victoria Halls - Modular Stage                           | 0               | 0          | 4            | 0          | 0          | 0        | 4            |
|                                   |                    | Lochgilphead Library Relocation                               | 0               | 51         | 14           | 0          | 0          | 0        | 65           |
|                                   |                    | Queen's Hall - Partition Wall                                 | 0               | 2          | -1           | 0          | 0          | 0        | 1            |
|                                   |                    | Riverside Leisure Centre - Cladding Upgrade                   | 0               | 1          | 45           | 0          | 0          | 0        | 46           |
|                                   |                    | Riverside Leisure Centre - Spa Pool Upgrade                   | 0               | 63         | 17           | 0          | 0          | 0        | 80           |
|                                   |                    | Rothesay Swimming Pool                                        | 0               | 0          | 27           | 0          | 0          | 0        | 27           |
|                                   |                    | The Moat Centre - Gym Store                                   | 0               | 30         | 5            | 0          | 0          | 0        | 35           |
| The Moat Centre - Heating Upgrade | 0                  | 14                                                            | 0               | 0          | 0            | 0          | 14         |          |              |
| Victoria Halls, Helensburgh       | 0                  | 22                                                            | 78              | 0          | 0            | 0          | 100        |          |              |
| <b>Asset Sustainability Total</b> |                    |                                                               | <b>0</b>        | <b>593</b> | <b>1,270</b> | <b>428</b> | <b>427</b> | <b>0</b> | <b>2,718</b> |
| <b>Service Development</b>        | <b>Live Argyll</b> | Riverside Leisure Centre Refurbishment                        | 1,245           | 0          | 0            | 0          | 0          | 0        | 1,245        |
| <b>Service Development Total</b>  |                    |                                                               | <b>1,245</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>1,245</b> |
| <b>Strategic Change</b>           | <b>Live Argyll</b> | Carbon Management                                             | 29              | 0          | 21           | 0          | 0          | 0        | 50           |
| <b>Strategic Change Total</b>     |                    |                                                               | <b>29</b>       | <b>0</b>   | <b>21</b>    | <b>0</b>   | <b>0</b>   | <b>0</b> | <b>50</b>    |
| <b>Overall Total</b>              |                    |                                                               | <b>1,274</b>    | <b>593</b> | <b>1,291</b> | <b>428</b> | <b>427</b> | <b>0</b> | <b>4,013</b> |