

## **Item: 4**

**Policy and Resources Committee: 20 February 2024.**

**Capital Expenditure Monitoring.**

**Report by Head of Finance.**

### **1. Purpose of Report**

To advise of progress, as at 31 December 2023, of projects within the approved capital programmes.

### **2. Recommendations**

The Committee is invited to note:

#### **2.1.**

The summary financial position, as at 31 December 2023, in respect of the approved General Fund and Non-General Fund capital programmes, as detailed in section 3.1 of this report, indicating the following:

- Actual expenditure incurred as at 31 December 2023 of £10,389,000.
- Annual budget of £45,768,000, which reflects slippage and current timescales for completion of individual projects, as recommended by the Policy and Resources Committee on 19 September 2023.
- Probable outturn as at 31 March 2024 of £16,871,000.

The Committee is invited to scrutinise:

#### **2.2.**

The detailed analysis of capital expenditure, together with project updates in respect of the General Fund and the Non-General Fund capital programmes, attached as Appendix 1 to this report, in order to obtain assurance with regard to significant budget variances and on progress being made with delivery of the approved capital programmes.

### **3. Financial Summary**

#### **3.1.**

The tables below provide a summary of the position as at 31 December 2023, across both General Fund and Non-General Fund capital programmes in respect of the actual expenditure incurred against both the original and revised budgets for financial year 2023/24.

<b>General Fund</b>	<b>Actual Spend £000</b>	<b>Annual Budget £000</b>	<b>Estimated Out-turn £000's</b>	<b>Variance £000</b>
<b>Service Committee</b>				
Orkney Health and Care	4,022.	8,784.	4,200.	(4,584).
Education, Leisure and Housing	1,388.	6,551.	2,320.	(4,231).
Development and Infrastructure	1,273.	9,577.	2,042.	(7,535).
Policy and Resources	1,267.	4,100.	3,158.	(942).
<b>Expenditure Totals</b>	<b>7,950.</b>	<b>29,012.</b>	<b>11,720.</b>	<b>(17,292).</b>

<b>Non-General Fund</b>	<b>Actual Spend £000</b>	<b>Annual Budget £000</b>	<b>Estimated Out-turn £000's</b>	<b>Variance £000</b>
<b>Service Committee</b>				
Education, Leisure and Housing	1,742.	7,155.	2,165.	(4,990).
Development and Infrastructure	697.	9,601.	2,986.	(6,615).
<b>Expenditure Totals</b>	<b>917.</b>	<b>16,756.</b>	<b>5,151.</b>	<b>(11,605).</b>

<b>Total Capital Programme</b>	<b>10,389.</b>	<b>45,768.</b>	<b>16,871.</b>	<b>(28,897).</b>
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### 3.2.

Appendix 1 advises of progress on each project. The accompanying notes have been prepared jointly with Service project leads and indicate the current status of the projects and are intended to highlight whether there are any budget or timescale issues with the projects.

### 3.3.

It is notable that steps were taken to improve delivery of the capital programme in 2018, including programme oversight, development of a project management approach and a review of the Capital Project Appraisal process which sits in front of the capital programme. Work to improve monitoring and reporting procedures also remains ongoing.

### **3.4.**

It is however recognised that much of these improvements have been impacted by delays in project delivery due to the COVID-19 pandemic, previous shortages of materials, delays in delivery of required components, delays in planning and procurement processes and shortage of staff resources within the Council to deliver the projects.

### **3.5.**

Also, it is considered that the previous steady stream of exception Capital Project Appraisals that are fast tracked through the process appears to be having an adverse impact in terms of increasing the workload of the delivery teams whilst at the same time preventing improvements in working practices and process from becoming embedded. In some cases, these exceptions, which have become the new “norm”, are now actually contributing to the level of recurring slippage within the capital programme.

### **3.6.**

Work has commenced to prepare a Capital Investment Strategy which will move away from the current short-term case-by-case or “first come, first served” approach to approving capital projects, as detailed at section 3.3 above.

### **3.7.**

The new approach will adopt a planned and considered programme of essential capital investments that maximises an affordable and resourced approach to achieving the strategic priorities and aims set out in the Council Plan 2023-28 and associated Council Delivery Plan. The current Capital Project Appraisal process will be reviewed as part of this work.

## **4. Corporate Governance**

This report relates to the Council complying with scrutiny and its financial processes and procedures and therefore does not directly support and contribute to improved outcomes for communities as outlined in the Council Plan and the Local Outcomes Improvement Plan.

## **5. Financial Implications**

The Council’s Financial Regulations in respect of capital expenditure state the following:

- Approval by the Council of the capital programme constitutes approval of the individual projects or provisions contained therein.
- Any requests to incur expenditure out with the provisions included in the approved capital programme shall be reported to the Policy and Resources Committee for approval, prior to any commitment being made.

- The Chief Executive and Executive Directors cannot exercise virements within the capital programme, except in exceptional circumstances and only after consultation with the Head of Finance. The action taken and reasons for such virement must be reported to the next meeting of the Policy and Resources Committee.
- Where no contractual commitment exists or will be made in the current or previous financial years for an approved capital project, the relevant programme provision(s) may be redeployed by the Policy and Resources Committee.
- If the cost is likely to exceed the approved capital programme the shortfall must be reported to the next meeting of the appropriate Service Committee before the project is reconsidered by the Policy and Resources Committee, where additional budget can be allocated or the existing provision redeployed.

## **6. Legal Aspects**

Financial monitoring and reporting help the Council meet its statutory obligation to secure best value.

## **7. Contact Officers**

Erik Knight, Head of Finance, extension 2127, Email [erik.knight@orkney.gov.uk](mailto:erik.knight@orkney.gov.uk)

Shonagh Merriman, Service Manager (Corporate Finance), extension 2105, Email [shonagh.merriman@orkney.gov.uk](mailto:shonagh.merriman@orkney.gov.uk).

## **8. Appendix**

Appendix 1: Capital Expenditure Monitoring as at 31 December 2023.

Approved Capital Programme	Project Lead	Financial Year 2023/24				Future Years		Total Project Summary			
		Spend to 31-Dec £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Planning</b>											
Nature Restoration Fund	Roddy Mackay	7	106	106	0	0	0	7	106	106	0
A number of projects are being progressed using the Nature Restoration Fund - landscaping and preparation of an area of land for future planting at Arcadia Park; planting and rock armour protection works to the burn at Papdale East park; tree works at Muddisdale and Stromness woods and the creation of a tree nursery and wildflower meadow at Orkney College. Work is ongoing to identify projects to ensure the full grant funded budget is spent by year-end.											
<b>Total Planning</b>		<b>7</b>	<b>106</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>106</b>	<b>106</b>	<b>0</b>
<b>Development</b>											
Dounby Visitor Infrastructure Hub	Sweyn Johnston	0	746	43	(703)	257	0	0	1,003	1,003	0
Planning permission for the development was secured in November 2023, and award of external funding has subsequently been confirmed. In order to comply with requirements set out by external grant funder additional works have been added to the project, including provision of Electric Vehicle charging points. This has led to increased costs which can be met from existing budgets.											
<b>Total Development</b>		<b>0</b>	<b>746</b>	<b>43</b>	<b>(703)</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>1,003</b>	<b>1,003</b>	<b>0</b>
<b>Operational Environmental Services</b>											
Burial Grounds - Mainland Extensions	Lorna Richardson	37	0	51	51	0	0	1,004	917	1,016	99
All five mainland extensions are complete, together with the car park and accessible entrance to St Olaf's, however some additional work is now required on the boundary wall at St Olafs, which is anticipated to lead to a project overspend. This work is able to be carried out due to underspend in other areas of the overall Burial Grounds Capital Project.											
Burial Grounds - Mainland Major Improvements	Lorna Richardson	16	54	55	1	0	0	112	150	151	1
The list of major improvements is complete, together with some works which have arisen during the life of the programme, as identified by Community Councils or other organisations being included. Work is now ongoing to remedy an issue with groundwater intrusion at St Peters, Sandwick.											
Burial Grounds - Island Extensions	Lorna Richardson	1	73	0	(73)	0	0	428	500	427	(73)
Sanday and Stronsay extensions are complete. Additional capacity is now required in Westray, although there is insufficient budget remaining in the programme to complete the works required. However, preparatory work will be done under the auspices of this programme, pending a bid for a new burial grounds capital programme. The remaining underspend will be transferred to the 'Burial Grounds - Mainland Extensions' project to cover the additional costs which have arisen.											
Burial Grounds - Island Major Improvements	Lorna Richardson	0	75	0	(75)	0	0	25	100	25	(75)
All identified works are now complete. Underspend will be transferred to the 'Burial Grounds - Mainland Extensions' project to cover the deficit there.											
Integrated Waste Facility	Lorna Richardson	0	4,786	0	(4,786)	9,585	2,835	0	17,206	17,206	0
Anticipated external grant funding has still to be secured with a high chance that the level of external funding available could be significantly less than originally anticipated. Therefore, the financial profile for the project may need to change and in turn the project scope so the two realign. A full technical review is currently being undertaken by the project team and it is anticipated that a report will be presented to a future committee with the outcome and recommendations of this review. In the meantime, minimal project expenditure is forecast for this financial year.											
<b>Total Operational Environmental Services</b>		<b>54</b>	<b>4,988</b>	<b>106</b>	<b>(4,882)</b>	<b>9,585</b>	<b>2,835</b>	<b>1,569</b>	<b>18,873</b>	<b>18,825</b>	<b>(48)</b>

Approved Capital Programme	Project Lead	Financial Year 2023/24				Future Years		Total Project Summary			
		Spend to 31-Dec £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's

<b>Roads</b>											
Cycling, Walking & Safer Routes / 20 mph scheme	Lorna Richardson	7	131	131	0	0	0	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Roads Asset Replacement Programme	Lorna Richardson	849	950	989	39	950	950	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Cursiter Quarry Expansion	Lorna Richardson	0	925	0	(925)	0	0	1,257	3,732	3,732	0
Expansion works for phase 2 are complete with the exception of the overburden strip, restoration works within the existing quarry and planting works. This work will be programmed over the coming year, with some expenditure anticipated in 2024/25. Work on the next phase of the extension, as agreed, will not be required until 2028 at the earliest.											
Coastal Change Adaptation	Lorna Richardson	105	160	160	0	0	0	105	160	160	0
LIDAR survey work completed over period 12-15 June 2023. All survey data was handed over to the Council on 27 November 2023. Note: Work is fully funded by a Scottish Government grant for coastal change adaptation. Brief for Coastal Change Adaptation Plan is being developed to procure during Q2-2024.											
Salt Storage Facility	Lorna Richardson	207	656	456	(200)	20	0	207	676	676	0
Contract awarded on 9 May 2023 and construction is now underway, with an expected completion date of May 2024.											
<b>Total Roads</b>		<b>1,168</b>	<b>2,822</b>	<b>1,736</b>	<b>(1,086)</b>	<b>970</b>	<b>950</b>	<b>1,569</b>	<b>4,568</b>	<b>4,568</b>	<b>0</b>

<b>Transportation</b>											
Electric Vehicle Charging Infrastructure	Jim Buck	35	0	36	36	0	0	717	753	753	0
Switched On Fleets - 7 No. chargers now installed at 6 No. OIC properties. All works complete and in operation. Fully grant funded.											
Airfield buildings - Papay and Stronsay	Jim Buck	9	915	15	(900)	0	0	9	915	915	0
Design works for both airfields have been completed, with planning and building warrant applications submitted in October 2023 and awaiting approvals. Tenders are currently out with an aim to award contracts by March 2024 and commence works on-site in Spring 2024.											
<b>Total Transportation</b>		<b>44</b>	<b>915</b>	<b>51</b>	<b>(864)</b>	<b>0</b>	<b>0</b>	<b>726</b>	<b>1,668</b>	<b>1,668</b>	<b>0</b>

<b>Scapa Flow Oil Port</b>											
Minor Improvements	Jim Buck	9	280	60	(220)	150	150	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Replacement Tug No 3	Jim Buck	205	706	706	0	0	0	7,064	7,565	7,565	0
Replacement Tug No 3 has been delivered, with retention payment made in October 2023.											
Environmental Levy - SFOP	Jim Buck	0	0	0	0	0	0	8	0	8	8
Programme of works approved and monitored by Harbour Authority Sub-committee.											
<b>Total Scapa Flow Oil Port</b>		<b>214</b>	<b>986</b>	<b>766</b>	<b>(220)</b>	<b>150</b>	<b>150</b>	<b>7,072</b>	<b>7,565</b>	<b>7,573</b>	<b>8</b>

<i>Approved Capital Programme</i>	Project Lead	<i>Financial Year 2023/24</i>				<i>Future Years</i>		<i>Total Project Summary</i>			
		Spend to 31-Dec £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Miscellaneous Piers</b>											
Minor Improvements	Jim Buck	45	991	592	(399)	300	300	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Hatston Pier Road Reconstruction	Jim Buck	0	295	0	(295)	0	0	65	360	360	0
Hatston Access Road Repair Phase 2 and 3 complete. Remaining budget relates to reconfiguration of Hatston marshalling area and lighting upgrades which have been placed on hold - to be reviewed as part of Orkney Logistics Base (Harbours Masterplan).											
Kirkwall Pier Water Break Tank System	Jim Buck	39	195	228	33	0	0	44	200	275	75
Contract has been awarded on design and build basis. Design now complete. Major items of plant and equipment on order. Civil works to be completed Feb/Mar 2024. M&E fit out April 2024.											
Reclamation at Hatston Pier - Ph 1	Jim Buck	0	7,015	1,000	(6,015)	686	0	92	7,793	7,793	0
Awaiting consents from OIC Planning and the Marine Department (formerly Marine Scotland), with a decision due by Q1/Q2 2024. Tender documents being prepared in expectation of being able to issue them once consents secured, with works planned to start in summer 2024.											
Environmental Levy - MP	Jim Buck	0	0	0	0	0	0	8	0	8	8
Capital purchases to be funded from revenue raised through the Environmental Levy - monitored by Harbour Authority Sub-committee.											
Harbour Property General	Jim Buck	11	0	11	11	0	0	516	0	516	516
Strategic purchase funded by Harbours income (NB: Total Project Summary figure includes historic purchases relating to various purchases/projects over time).											
<b>Total Miscellaneous Piers</b>		<b>95</b>	<b>8,496</b>	<b>1,831</b>	<b>(6,665)</b>	<b>986</b>	<b>300</b>	<b>725</b>	<b>8,353</b>	<b>8,952</b>	<b>599</b>

Approved Capital Programme	Project Lead	Financial Year 2023/24				Future Years		Total Project Summary			
		Spend to 30-Sep £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Other Housing</b>											
Housing Loans	Frances Troup	356	585	585	0	585	585	Annual Programme			
Due to the nature of the programme, spend against the annual programme will be solely dependent on the number of loan requests received and subsequently approved or not.											
Soulisquoy OH infrastructure	Frances Troup	0	2,001	50	(1,951)	226	0	29	2,256	2,256	0
Construction package currently out to tender with a return expected in February. Tender evaluation and report to follow shortly thereafter.											
<b>Total Other Housing</b>		<b>356</b>	<b>2,586</b>	<b>635</b>	<b>(1,951)</b>	<b>811</b>	<b>585</b>	<b>29</b>	<b>2,256</b>	<b>2,256</b>	<b>0</b>

<b>Housing Revenue Account</b>											
Carness	Frances Troup	41	0	41	41	0	0	4,803	4,736	4,803	67
Project now complete with final retention due to be released.											
Moar Drive	Frances Troup	167	714	400	(314)	0	0	208	755	755	0
Planning approval award in May 2023 with pre-commencement conditions. These pre-commencement conditions have been met and approved with works commenced on-site and practical completion in July 2024.											
Garson	Frances Troup	(26)	0	(26)	(26)	0	0	1,034	1,100	1,034	(66)
Project now complete with final retention released. 2022/23 accrual based on an estimate, with actual payment being less than anticipated. This has resulted in negative expenditure for 2023/24.											
Design and Build	Frances Troup	0	2,244	0	(2,244)	1,145	0	11	3,400	0	(3,400)
After two failed procurement exercises, this project is being put on hold for an internal review on how best to proceed.											
Carness Phase 2	Frances Troup	1,533	2,347	1,700	(647)	0	0	2,068	2,882	2,882	0
Following procurement, the project was over budget, however, additional grant funding was received from the Scottish Government that allowed the project to proceed. Works progressing on-site with a expected completion date of March 2024.											
Soulisquoy HRA infrastructure	Frances Troup	27	1,850	50	(1,800)	201	0	47	2,071	2,071	0
Construction package currently out to tender with a return expected in February. Tender evaluation and report to follow shortly thereafter.											
<b>Total Housing Revenue Account</b>		<b>1,742</b>	<b>7,155</b>	<b>2,165</b>	<b>(4,990)</b>	<b>1,346</b>	<b>0</b>	<b>8,171</b>	<b>14,944</b>	<b>11,545</b>	<b>(3,399)</b>

<b>Education</b>											
Extension to St Andrew's School	Peter Diamond	57	471	100	(371)	0	0	3,910	4,324	4,324	0
Phase 1 construction completed in June 2023, with Phase 2 refurbishment to existing school completed in December 2023.											
New Kirkwall Nursery	Peter Diamond	696	2,828	1,000	(1,828)	260	0	758	3,150	2,520	(630)
Work commenced on-site in June 2023 with final completion expected in August 2024.											
School Kitchen Improvements	Frances Troup	129	239	239	0	0	0	135	245	245	0
Funding was received in 2022/23 from the Scottish Government in relation to Free School Meals Expansion, to fund upgrades to school kitchens. The Design work is now complete and tender documents have been issued. Works are due to commence shortly with a completion of May 2024.											
<b>Total Education</b>		<b>882</b>	<b>3,538</b>	<b>1,339</b>	<b>(2,199)</b>	<b>260</b>	<b>0</b>	<b>4,803</b>	<b>7,719</b>	<b>7,089</b>	<b>(630)</b>



Approved Capital Programme	Project Lead	Financial Year 2023/24				Future Years		Total Project Summary			
		Spend to 30-Sep £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Leisure &amp; Cultural</b>											
Refurb. improve Scapa Flow Visitor Centre and Museum	Frances Troup	139	209	209	0	0	0	4,634	4,699	4,699	0
Construction and exhibition works completed with final retentions released. Final external funding commitments currently being closed off prior to full completion of the project.											
Additional works for the refurbishment of the existing Romney Hut were completed December 2022 with final retention expected to be released in December 2023.											
St Magnus Cathedral Doors	Frances Troup	0	12	5	(7)	0	0	244	256	400	144
Works on the Cathedral doors vestibule are completed and final retention released. Design for the external accessible access is currently being progressed, but no firm completion date anticipated until the full design review and stakeholder engagement are completed first.											
Papdale East Play Park	Frances Troup	(6)	74	0	(74)	0	0	669	749	675	(74)
Project now complete with final retention still to be released.											
Ness Campsite	Frances Troup	17	81	81	0	0	0	349	357	413	56
Works to the existing Campsite building and grounds complete April 2022. Foul Sewer drainage works have been delayed while seeking legal advice and obtaining landowner permission to lay sewer pipes over adjacent properties. Scottish Water have completed foul drainage impact assessment and works planned to commence on site February 2024.											
Playpark Renewals	Frances Troup	0	51	51	0	77	128	26	282	282	0
This work is 100% funded with grant allocated to OIC, as part of the General Capital Grant from the Scottish Government. In 2023/24 the Council was awarded £51k which will be used to make small improvements to playparks under the Council's control.											
<b>Total Leisure &amp; Cultural</b>		<b>150</b>	<b>427</b>	<b>346</b>	<b>(81)</b>	<b>77</b>	<b>128</b>	<b>5,922</b>	<b>6,343</b>	<b>6,469</b>	<b>126</b>

<i>Approved Capital Programme</i>	Project Lead	<i>Financial Year 2023/24</i>				<i>Future Years</i>		<i>Total Project Summary</i>			
		Spend to 30-Sep £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Social Care</b>											
New Care Facility, Kirkwall	Stephen Brown	4,022	8,784	4,200	(4,584)	1,625	0	7,732	14,119	14,119	0
Works on-site are progressing with an anticipated completion date December 2024, which is beyond the original completion date of June 2024 due to additional works forming the new entrance and haul road off Glaitness Road, along with delays with the new water main and street lighting at the entrance.											
<b>Total Social Care</b>		<b>4,022</b>	<b>8,784</b>	<b>4,200</b>	<b>(4,584)</b>	<b>1,625</b>	<b>0</b>	<b>7,732</b>	<b>14,119</b>	<b>14,119</b>	<b>0</b>

Approved Capital Programme	Project Lead	Financial Year 2023/24				Future Years		Total Project Summary			
		Spend to 30-Sep £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2024/25 £000's	Budget 2025/26 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Central Administration and Asset Replacement</b>											
IT replacement programme	Kenny Macpherson	557	876	876	0	420	420	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Plant & Vehicle Replacement	Lorna Richardson	385	1,557	1,223	(334)	1,200	1,200	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Alterations to Garden House, Kirkwall	Kenny Macpherson	16	521	25	(496)	0	0	475	980	1,800	820
Following decision of Scottish Ministers not to confirm stopping up order, revised car parking and access arrangements approved. Planning application submitted to vary condition to allow occupation of development, which attracted objections. Planning permission subsequently granted by Planning Committee in August 2023. Construction tender documentation returned in October 2023 and to be presented to Policy and Resources Committee in due course for review.											
<b>Total Central Administration and Asset Replacement</b>		<b>958</b>	<b>2,954</b>	<b>2,124</b>	<b>(830)</b>	<b>1,620</b>	<b>1,620</b>	<b>475</b>	<b>980</b>	<b>1,800</b>	<b>820</b>
<b>Corporate Property Improvements</b>											
Corporate Improvement Programme	Kenny Macpherson	309	1,146	1,034	(112)	1,351	1,351	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
SRF Property Maintenance	Kenny Macpherson	0	119	0	(119)	119	119	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Investment Properties Buy/Sell	Kenny Macpherson	388	0	389	389	0	0	1,847	1,459	1,848	389
Strategic purchase funded by the Strategic Reserve Fund. (NB: Total Project Summary figure includes historic purchases relating to various purchases/projects over time).											
<b>Total Corporate Property Improvements</b>		<b>697</b>	<b>1,265</b>	<b>1,423</b>	<b>158</b>	<b>1,470</b>	<b>1,470</b>	<b>1,847</b>	<b>1,459</b>	<b>1,848</b>	<b>389</b>

<b>Approved Capital Programme Service Summary</b>	<b>Financial Year 2023/24</b>				<b>Future Years</b>		<b>Total Project Summary</b>			
	<b>Actual Spend £000's</b>	<b>Annual Budget £000's</b>	<b>Estimated Out-turn £000's</b>	<b>Over/(Under) Spend £000's</b>	<b>Budget 2024/25</b>	<b>Budget 2025/26 £000's</b>	<b>Spend to Date £000's</b>	<b>Project Total £000's</b>	<b>Estimated Out-turn £000's</b>	<b>Over/(Under) Spend £000's</b>
<b>General Fund Summary</b>										
Other Housing	356	2,586	635	(1,951)	811	585		Annual Programme		
Social Care	4,022	8,784	4,200	(4,584)	1,625	0	7,732	14,119	14,119	0
Education	882	3,538	1,339	(2,199)	260	0	4,803	7,719	7,089	(630)
Leisure and Cultural	150	427	346	(81)	77	128	5,922	6,343	6,469	126
Planning	7	106	106	0	0	0	7	106	106	0
Development	0	746	43	(703)	257	0	0	1,003	1,003	0
Roads	1,168	2,822	1,736	(1,086)	970	950	1,569	4,568	4,568	0
Transportation	44	915	51	(864)	0	0	726	1,668	1,668	0
Operational Environmental Services	54	4,988	106	(4,882)	9,585	2,835	1,569	18,873	18,825	(48)
Central Administration and Asset Replacement	958	2,954	2,124	(830)	1,620	1,620	475	980	1,800	820
Corporate Property Improvements	309	1,146	1,034	(112)	1,351	1,351		Annual Programme		
	<b>7,950</b>	<b>29,012</b>	<b>11,720</b>	<b>(17,292)</b>	<b>16,556</b>	<b>7,469</b>	<b>22,803</b>	<b>55,379</b>	<b>55,647</b>	<b>268</b>
<b>Non-General Fund Summary</b>										
Housing Revenue Account	1,742	7,155	2,165	(4,990)	1,346	0	8,171	14,944	11,545	(3,399)
Scapa Flow Oil Port	214	986	766	(220)	150	150	7,072	7,565	7,573	8
Miscellaneous Piers	95	8,496	1,831	(6,665)	986	300	725	8,353	8,952	599
Strategic Reserve Fund	388	119	389	270	119	119		Annual Programme		
	<b>2,439</b>	<b>16,756</b>	<b>5,151</b>	<b>(11,605)</b>	<b>2,601</b>	<b>569</b>	<b>15,968</b>	<b>30,862</b>	<b>28,070</b>	<b>(2,792)</b>
<b>Total Capital Programme</b>	<b>10,389</b>	<b>45,768</b>	<b>16,871</b>	<b>(28,897)</b>	<b>19,157</b>	<b>8,038</b>	<b>38,771</b>	<b>86,241</b>	<b>83,717</b>	<b>(2,524)</b>