

Item: 4

Policy and Resources Committee: 28 November 2023.

Capital Expenditure Monitoring.

Report by Head of Finance.

1. Purpose of Report

To advise of progress, as at 30 September 2023, of projects within the approved capital programmes.

2. Recommendations

The Committee is invited to note:

2.1.

The summary financial position, as at 30 September 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 30 September 2023 of £5,419,000.
- Annual budget of £45,160,000 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 £17,489,000.

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 30 September 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.

| General Fund | Actual Spend £000 | Annual Budget £000 | Estimated Out-turn £000's | Variance £000 |
|--------------------------------|------------------------------|-------------------------------|--------------------------------------|--------------------------|
| Service Committee | | | | |
| Orkney Health and Care | 2,649. | 8,784. | 4,200. | (4,584). |
| Education, Leisure and Housing | 855. | 6,551. | 2,770. | (3,781). |
| Development and Infrastructure | 475. | 9,425. | 2,104. | (7,321). |
| Policy and Resources | 523. | 3,644. | 3,127. | (517). |
| Expenditure Totals | 4,502. | 28,404. | 12,201. | (16,203). |

| Non-General Fund | Actual Spend £000 | Annual Budget £000 | Estimated Out-turn £000's | Variance £000 |
|--------------------------------|------------------------------|-------------------------------|--------------------------------------|--------------------------|
| Service Committee | | | | |
| Education, Leisure and Housing | 449. | 7,155. | 2,238. | (4,917). |
| Development and Infrastructure | 468. | 9,601. | 3,050. | (6,551). |
| Expenditure Totals | 917. | 16,756. | 5,288. | (11,468). |

| | | | | |
|--------------------------------|---------------|----------------|----------------|------------------|
| Total Capital Programme | 5,419. | 45,160. | 17,489. | (27,671). |
|--------------------------------|---------------|----------------|----------------|------------------|

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

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

8. Appendix

Appendix 1: Capital Expenditure Monitoring as at 30 September 2023.

| 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 | r/(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 |
| Development | | | | | | | | | | | |
| Dounby Visitor Infrastructure Hub | Sweyn Johnston | 0 | 700 | 43 | (657) | 250 | 0 | 0 | 950 | 1,003 | 53 |
| Progression of this project is contingent on securing planning permission for the development with external funding at risk if planning permission is not secured by November 2023. 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. | | | | | | | | | | | |
| Total Development | | 0 | 700 | 43 | -657 | 250 | 0 | 0 | 950 | 1,003 | 53 |

| | | | | | | | | | | | |
|--|------------------|-----------|--------------|------------|----------------|--------------|--------------|--------------|---------------|---------------|-------------|
| Operational Environmental Services | | | | | | | | | | | |
| Burial Grounds - Mainland Extensions | Lorna Richardson | 31 | 0 | 51 | 51 | 0 | 0 | 998 | 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. | | | | | | | | | | | |
| Burial Grounds - Mainland Major Improvements | Lorna Richardson | 5 | 54 | 55 | 1 | 0 | 0 | 101 | 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 | 0 | 73 | 0 | (73) | 0 | 0 | 427 | 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. | | | | | | | | | | | |
| Burial Grounds - Island Major Improvements | Lorna Richardson | 0 | 75 | 0 | (75) | 0 | 0 | 25 | 100 | 25 | (75) |
| All identified works are now complete. | | | | | | | | | | | |
| Integrated Waste Facility | Lorna Richardson | 0 | 4,786 | 0 | (4,786) | 9,585 | 2,835 | 0 | 17,206 | 17,206 | 0 |
| Grant funding is unlikely to be forthcoming for this project. Therefore work is underway to review the strategic requirements with subsequent reprofiling of necessary costs. This is likely to be the subject of further Committee papers in 2024. | | | | | | | | | | | |
| Total Operational Environmental Services | | 36 | 4,988 | 106 | (4,882) | 9,585 | 2,835 | 1,551 | 18,873 | 18,825 | (48) |

| | | | | | | | | | | | |
|--|------------------|-----|-----|-----|-------|-----|-----|------------------|-------|-------|---|
| Roads | | | | | | | | | | | |
| Cycling, Walking & Safer Routes / 20 mph scheme | Lorna Richardson | 3 | 131 | 131 | 0 | 0 | 0 | Annual Programme | | | |
| Programme of works approved and monitored by Development and Infrastructure Committee. | | | | | | | | | | | |
| Roads Asset Replacement Programme | Lorna Richardson | 345 | 950 | 993 | 43 | 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. Further work, as agreed, will not be required until 2028 at the earliest. | | | | | | | | | | | |
| Coastal Change Adaptation | Lorna Richardson | 0 | 160 | 160 | 0 | 0 | 0 | 0 | 160 | 160 | 0 |
| LIDAR survey work completed over period 12-15 June 2023. Data is now being processed with data handover expected by 10 November. Note: General Capital grant award of £160k under Coastal Change Adaptation Fund for 2022/23 moved to 23/24, as approved by Scottish Government. | | | | | | | | | | | |

| 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 | r/(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 |
| Salt Storage Facility | Lorna Richardson | 90 | 656 | 656 | 0 | 20 | 0 | 90 | 676 | 676 | 0 |
| Contract awarded on 9 May 2023 and construction has now started, in line with expected completion date of February 2024 | | | | | | | | | | | |
| Total Roads | | 438 | 2,822 | 1,940 | (882) | 970 | 950 | 1,347 | 4,568 | 4,568 | 0 |

| Transportation | | | | | | | | | | | |
|---|----------|----------|------------|-----------|-------------|----------|----------|----------|------------|------------|----------|
| Airfield buildings - Papay and Stronsay | Jim Buck | 1 | 915 | 15 | (900) | 0 | 0 | 1 | 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 programmed to be issued in November 2023 with the aim to award contracts by March 2024 and commence works on-site in the Spring. | | | | | | | | | | | |
| Total Transportation | | 1 | 915 | 15 | -900 | 0 | 0 | 1 | 915 | 915 | 0 |

| Scapa Flow Oil Port | | | | | | | | | | | |
|---|----------|-----------|------------|------------|-------------|------------|------------|------------------|--------------|--------------|----------|
| Minor Improvements | Jim Buck | 0 | 280 | 120 | (160) | 150 | 150 | Annual Programme | | | |
| Programme of works approved and monitored by Harbour Authority Sub-committee. | | | | | | | | | | | |
| Replacement Tug No 3 | Jim Buck | 30 | 706 | 706 | 0 | 0 | 0 | 6,889 | 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. | | | | | | | | | | | |
| Total Scapa Flow Oil Port | | 30 | 986 | 826 | -160 | 150 | 150 | 6,897 | 7,565 | 7,573 | 8 |

| Miscellaneous Piers | | | | | | | | | | | |
|--|----------|-----------|--------------|--------------|----------------|------------|------------|------------------|--------------|--------------|-----------|
| Minor Improvements | Jim Buck | 49 | 991 | 607 | (384) | 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 | 0 | 195 | 228 | 33 | 0 | 0 | 5 | 200 | 275 | 75 |
| Contract has been awarded and is in contractors design stage. Expenditure anticipated to be £275k including fees and contingency. | | | | | | | | | | | |
| Reclamation at Hatston Pier - Ph 1 | Jim Buck | 0 | 7,015 | 1,000 | (6,015) | 686 | 0 | 92 | 7,793 | 7,793 | 0 |
| The Orkney Logistics Base project is now in consenting process stage with the submission of plans to OIC Planning, and the Marine Department (formerly Marine Scotland) with a decision due by Q1/Q2 2024. The start date for the Reclamation at Hatston Pier - Phase 1 element is unlikely to be in 2023/24 financial year, with a revised start date of late spring/early 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 though the Environmental Levy - monitored by Harbour Authority Sub-committee. | | | | | | | | | | | |
| Total Miscellaneous Piers | | 49 | 8,496 | 1,835 | (6,661) | 986 | 300 | 170 | 8,353 | 8,436 | 83 |

| 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 |
| Other Housing | | | | | | | | | | | |
| Housing Loans | Frances Troup | 236 | 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 | 250 | (1,751) | 226 | 0 | 29 | 2,256 | 2,256 | 0 |
| Construction package currently out to tender with works expected to commence on-site in the New Year. | | | | | | | | | | | |
| Total Other Housing | | 236 | 2,586 | 835 | (1,751) | 811 | 585 | 29 | 2,256 | 2,256 | 0 |
| Housing Revenue Account | | | | | | | | | | | |
| Carness | Frances Troup | (60) | 0 | 0 | 0 | 0 | 0 | 4,702 | 4,736 | 4,762 | 26 |
| Project now complete with final retention due to be released. | | | | | | | | | | | |
| Moar Drive | Frances Troup | 144 | 714 | 714 | 0 | 0 | 0 | 185 | 755 | 755 | 0 |
| Planning approval award in May 2023 with pre-commencement conditions. These pre-commencement conditions have been met and approved with a commencement on-site planned for December 2023 | | | | | | | | | | | |
| 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 | 369 | 2,347 | 1,300 | (1,047) | 0 | 0 | 904 | 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 January 2024 | | | | | | | | | | | |
| Soulisquoy HRA infrastructure | Frances Troup | 22 | 1,850 | 250 | (1,600) | 201 | 0 | 42 | 2,071 | 2,071 | 0 |
| Construction package currently out to tender with works expected to commence on-site in the New Year. | | | | | | | | | | | |
| Total Housing Revenue Account | | 449 | 7,155 | 2,238 | (4,917) | 1,346 | 0 | 6,878 | 14,944 | 11,504 | (3,440) |
| Education | | | | | | | | | | | |
| Extension to St Andrew's School | Peter Diamond | 52 | 471 | 350 | (121) | 0 | 0 | 3,905 | 4,324 | 4,324 | 0 |
| Phase 1 construction completed in June 2023, with Phase 2 refurbishment to existing school expected to be completed in December 2023. | | | | | | | | | | | |
| New Kirkwall Nursery | Peter Diamond | 331 | 2,828 | 1,000 | (1,828) | 260 | 0 | 393 | 3,150 | 2,520 | (630) |
| Work commenced on-site in June 2023 with final completion expected in August 2024. | | | | | | | | | | | |
| School Kitchen Improvements | Frances Troup | 109 | 239 | 239 | 0 | 0 | 0 | 115 | 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. | | | | | | | | | | | |
| Total Education | | 492 | 3,538 | 1,589 | (1,949) | 260 | 0 | 4,413 | 7,719 | 7,089 | (630) |

| 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 |
| Leisure & Cultural | | | | | | | | | | | |
| Refurb. improve Scapa Flow Visitor Centre and Museum | Frances Troup | 132 | 209 | 209 | 0 | 0 | 0 | 4,627 | 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 | 1 | 81 | 81 | 0 | 0 | 0 | 333 | 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 January 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. | | | | | | | | | | | |
| Total Leisure & Cultural | | 127 | 427 | 346 | -81 | 77 | 128 | 5,899 | 6,343 | 6,469 | 126 |

| 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 |
| Social Care | | | | | | | | | | | |
| New Care Facility, Kirkwall | Stephen Brown | 2,649 | 8,784 | 4,200 | (4,584) | 1,625 | 0 | 6,359 | 14,119 | 14,119 | 0 |
| Works on-site are progressing with an anticipated completion date October 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. | | | | | | | | | | | |
| Total Social Care | | 2,649 | 8,784 | 4,200 | (4,584) | 1,625 | 0 | 6,359 | 14,119 | 14,119 | 0 |

| 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 |
| Central Administration and Asset Replacement | | | | | | | | | | | |
| IT replacement programme | Kenny Macpherson | 180 | 420 | 420 | 0 | 420 | 420 | Annual Programme | | | |
| Programme of works approved and monitored by Asset Management Sub-committee. | | | | | | | | | | | |
| Plant & Vehicle Replacement | Lorna Richardson | 282 | 1,557 | 1,687 | 130 | 1,200 | 1,200 | Annual Programme | | | |
| Programme of works approved and monitored by Asset Management Sub-committee. | | | | | | | | | | | |
| Alterations to Garden House, Kirkwall | Kenny Macpherson | 14 | 521 | 25 | (496) | 0 | 0 | 473 | 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 issued October 2023. | | | | | | | | | | | |
| Total Central Administration and Asset Replacement | | 476 | 2,498 | 2,132 | (366) | 1,620 | 1,620 | 473 | 980 | 1,800 | 820 |
| Corporate Property Improvements | | | | | | | | | | | |
| Corporate Improvement Programme | Kenny Macpherson | 47 | 1,146 | 995 | (151) | 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 | 389 | 0 | 389 | 389 | 0 | 0 | 1,848 | 1,459 | 1,459 | 0 |
| Strategic purchase funded by the Strategic Reserve Fund. | | | | | | | | | | | |
| Total Corporate Property Improvements | | 436 | 1,265 | 1,384 | 119 | 1,470 | 1,470 | 1,848 | 1,459 | 1,459 | 0 |

| Approved Capital Programme Service Summary | Financial Year 2023/24 | | | | Future Years | | Total Project Summary | | | |
|---|------------------------------------|-------------------------------------|--|--|---------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--|--|
| | Actual Spend £000's | Annual Budget £000's | Estimated Out-turn £000's | Over/(Under) Spend £000's | Budget 2024/25 | Budget 2025/26 £000's | Spend to Date £000's | Project Total £000's | Estimated Out-turn £000's | Over/(Under) Spend £000's |
| General Fund Summary | | | | | | | | | | |
| Other Housing | 236 | 2,586 | 835 | (1,751) | 811 | 585 | | Annual Programme | | |
| Social Care | 2,649 | 8,784 | 4,200 | (4,584) | 1,625 | 0 | 6,359 | 14,119 | 14,119 | 0 |
| Education | 492 | 3,538 | 1,589 | (1,949) | 260 | 0 | 4,413 | 7,719 | 7,089 | (630) |
| Leisure and Cultural | 127 | 427 | 346 | (81) | 77 | 128 | 5,899 | 6,343 | 6,469 | 126 |
| Development | 0 | 700 | 43 | (657) | 250 | 0 | 0 | 950 | 1,003 | 53 |
| Roads | 438 | 2,822 | 1,940 | (882) | 970 | 950 | 1,347 | 4,568 | 4,568 | 0 |
| Transportation | 1 | 915 | 15 | (900) | 0 | 0 | 1 | 915 | 915 | 0 |
| Operational Environmental Services | 36 | 4,988 | 106 | (4,882) | 9,585 | 2,835 | 1,551 | 18,873 | 18,825 | (48) |
| Central Administration and Asset Replacement | 476 | 2,498 | 2,132 | (366) | 1,620 | 1,620 | 473 | 980 | 1,800 | 820 |
| Corporate Property Improvements | 47 | 1,146 | 995 | (151) | 1,351 | 1,351 | | Annual Programme | | |
| | 4,502 | 28,404 | 12,201 | (16,203) | 16,549 | 7,469 | 20,043 | 54,467 | 54,788 | 321 |
| Non-General Fund Summary | | | | | | | | | | |
| Housing Revenue Account | 449 | 7,155 | 2,238 | (4,917) | 1,346 | 0 | 6,878 | 14,944 | 11,504 | (3,440) |
| Scapa Flow Oil Port | 30 | 986 | 826 | (160) | 150 | 150 | 6,897 | 7,565 | 7,573 | 8 |
| Miscellaneous Piers | 49 | 8,496 | 1,835 | (6,661) | 986 | 300 | 170 | 8,353 | 8,436 | 83 |
| Strategic Reserve Fund | 389 | 119 | 389 | 270 | 119 | 119 | | Annual Programme | | |
| | 917 | 16,756 | 5,288 | (11,468) | 2,601 | 569 | 13,945 | 30,862 | 27,513 | (3,349) |
| Total Capital Programme | 5,419 | 45,160 | 17,489 | (27,671) | 19,150 | 8,038 | 33,988 | 85,329 | 82,301 | (3,028) |