

# **Item: 5**

**Policy and Resources Committee: 21 February 2023.**

**Capital Expenditure Monitoring.**

**Report by Head of Finance.**

## **1. Purpose of Report**

To advise of progress, as at 31 December 2022, 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 2022, in respect of the approved General Fund and Non-General Fund capital programmes, as detailed in section 3.1 of this report, indicating actual expenditure incurred as at 31 December 2022 of £17,695,000.

### **2.2.**

That the Head of Finance has reprofiled the capital programme for 2022/23, taking slippage and current timescales for completion of individual capital projects into consideration, in order to reflect the estimated outturn position for the current financial year.

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 2022, 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 2022/23.

<b>General Fund</b>	<b>Actual Spend £000</b>	<b>Annual Budget £000</b>	<b>Revised Annual Budget £000</b>	<b>Estimated Out-turn £000's</b>	<b>Variance £000</b>
<b>Service Committee</b>					
Education, Leisure and Housing	3,624.	5,839.	4,617.	4,533.	(84).
Development and Infrastructure	2,217.	4,644.	4,497.	3,739.	(758).
Policy and Resources	4,862.	11,265.	10,179.	9,295.	(884).
<b>Expenditure Totals</b>	<b>10,703.</b>	<b>21,748.</b>	<b>19,293</b>	<b>17,567.</b>	<b>(1,726).</b>

<b>Non-General Fund</b>	<b>Actual Spend £000</b>	<b>Annual Budget £000</b>	<b>Revised Annual Budget £000</b>	<b>Estimated Out-turn £000's</b>	<b>Variance £000</b>
<b>Service Committee</b>					
Education, Leisure and Housing	(7).	6,857.	1,383.	1,410.	27.
Development and Infrastructure	6,999.	11,394.	9,099.	8,281.	(818).
<b>Expenditure Totals</b>	<b>6,992.</b>	<b>18,251.</b>	<b>10,482</b>	<b>9,691.</b>	<b>(791).</b>

<b>Total Capital Programme</b>	<b>17,695.</b>	<b>39,999.</b>	<b>29,775.</b>	<b>27,258.</b>	<b>(2,517).</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.

The existing capital programme, in respect of both the General Fund and Non-General Fund, have been re-profiled in order to reflect slippage and current timescales for completion of individual projects. This exercise has resulted in £10,224,000 being re-profiled from financial year 2022/23 to the following financial year and onwards. Appendix 1 shows the project updates from the Services, the original annual budget for financial year 2022/23 of £39,999,000 and the revised budget for financial year 2022/23 of £29,775,000. A summary of individual projects that have been subject to reprofiling is attached as Appendix 2.

### **3.4.**

It is notable that steps have been taken to improve delivery of the capital programme going forward, 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.

#### **3.4.1.**

It is however recognised that much of these improvements will only benefit those new projects that are added to the capital programme going forward, rather than the existing approved 5-year capital programme that was approved under the previous governance “lite” approach.

#### **3.4.2.**

Also, it is considered that the steady stream of exception Capital Project Appraisals that are being fast tracked through the process at present 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.

### **3.5.**

It should be noted that delivery of the capital programme for 2022/23 has been impacted by material shortages. Contractors will endeavour to bring projects back in-line with target deadlines over the remainder of the financial year, but it should be recognised that further slippage could be realised at 31 March 2023.

## **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 2022.

Approved Capital Programme	Project Lead	Financial Year 2022/23					Future Years		Total Project Summary			
		Spend to 31-Dec £000's	Approved Budget £000's	Revised Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Revised Budget 2023/24 £000's	Revised Budget 2024/25 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
<b>Planning</b>												
Stones of Stenness Car Park	Roddy Mackay	1	0	0	1	1	0	0	334	291	334	43
Project complete with no budget remaining												
<b>Total Planning</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>334</b>	<b>291</b>	<b>334</b>	<b>43</b>
<b>Operational Environmental Services</b>												
Burial Grounds - Mainland Extensions	Lorna Richardson	163	164	164	164	0	0	0	916	917	917	0
All five mainland extensions are complete, together with the car park and accessible entrance to St Olafs, with work now focused on installing plinths at St Olafs.												
Burial Grounds - Mainland Major Improvements	Lorna Richardson	0	55	55	55	0	0	0	95	150	150	0
The list of major improvements is substantially complete and now being reviewed, with some works which have arisen during the life of the programme, as identified by Community Councils or other organisations being included. Plinths are being installed at a number of grounds to ensure adequate future capacity.												
Burial Grounds - Island Extensions	Lorna Richardson	0	73	0	0	0	73	0	427	500	500	0
Sanday and Stronsay extensions are complete. There is likely to be a requirement for the remaining budget to be added to the Mainland Major Improvements Programme, to ensure that the appropriate level of work can be carried out.												
Burial Grounds - Island Major Improvements	Lorna Richardson	8	85	11	11	0	74	0	23	100	100	0
The work items identified in this programme have now largely been addressed where practicable with only two items still to complete. Any underspend will be used for additional costs for Mainland extensions and/or to cover the improvements where costs have risen due to price increases in recent months.												
Integrated Waste Facility	Lorna Richardson	0	500	500	0	(500)	4,286	9,585	0	17,206	17,206	0
The Council is still waiting on the outcome of the grant funding application to the Recycling Improvement Fund to cover the costs of this project. As a result it is likely to be delayed by a year.												
<b>Total Operational Environmental Services</b>		<b>171</b>	<b>877</b>	<b>730</b>	<b>230</b>	<b>(500)</b>	<b>4,433</b>	<b>9,585</b>	<b>1,461</b>	<b>18,873</b>	<b>18,873</b>	<b>0</b>

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<b>Roads</b>												
Cycling, Walking & Safer Routes / 20 mph scheme	Lorna Richardson	76	192	192	251	59	0	0	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.												
Road Asset Replacement Programme	Lorna Richardson	858	1,550	1,550	1,754	204	950	950	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.												
Cursiter Quarry Expansion	Lorna Richardson	1,097	1,832	1,832	1,250	(582)	350	0	1,097	3,732	3,732	0
New screening mounds complete, topsoiled and seeded. Approx. 15,000 cu.m overburden stripped to clear approx. 6,000sq.m ready for extraction. Walling progressing to programme.												
Coastal Change Adaptation	Lorna Richardson	0	160	160	160	0	0	0	0	160	160	0
Tenders for LIDAR returned on 7 December 2022 currently being assessed. Financial checks to be confirmed.												
<b>Total Roads</b>		<b>2,031</b>	<b>3,734</b>	<b>3,734</b>	<b>3,415</b>	<b>(319)</b>	<b>1,300</b>	<b>950</b>	<b>1,097</b>	<b>3,892</b>	<b>3,892</b>	<b>0</b>
<b>Transportation</b>												
Electric vehicle charging infrastructure	Jim Buck	14	33	33	93	60	0	0	613	753	753	0
The Council, along with other rural Local Authorities in North of Scotland (Moray, Western Isles etc.), collaborated to appoint HITRANS as project lead to assist with the delivery of updated strategy and forward plan required for EVIF funding applications. HITRANS then appointed Urban Foresight to assist, with work in progress and submission/application to EVIF fund expected in the next few months. £60 grant application for 2022/23 has been made to the Electric Vehicle Infrastructure Fund, and £33k for Switched on Fleets has been accrued from 2021/22 to 2022/23 and is expected to be fully spent, with charger installation works complete in November - awaiting EDF to attend site to install meter before units can be energised and commissioned.												
<b>Total Transportation</b>		<b>14</b>	<b>33</b>	<b>33</b>	<b>93</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>613</b>	<b>753</b>	<b>753</b>	<b>0</b>

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<b>Scapa Flow Oil Port</b>												
Minor Improvements	Jim Buck	0	380	380	100	(280)	150	150	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.												
Replacement Tug No 3	Jim Buck	6,856	7,385	7,385	7,385	0	175	0	6,861	7,565	7,565	0
Replacement Tug No 3 has been delivered, with a retention payment due in one year.												
<b>Total Scapa Flow Oil Port</b>		<b>6,856</b>	<b>7,765</b>	<b>7,765</b>	<b>7,485</b>	<b>(280)</b>	<b>325</b>	<b>150</b>	<b>6,861</b>	<b>7,565</b>	<b>7,565</b>	<b>0</b>
<b>Miscellaneous Piers</b>												
Minor Improvements	Jim Buck	103	732	732	460	(272)	300	300	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.												
Hatston Pier Road Reconstruction	Jim Buck	0	295	0	0	0	295	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).												
Hatston Terminal Passenger Walkway	Jim Buck	1	42	42	43	1	0	0	450	492	493	1
Project complete. New control system installation completed and commissioned in May 2021.												
Stromness Terminal Passenger Walkway	Jim Buck	1	44	44	46	2	0	0	448	492	494	2
Project complete. New control system installation completed and commissioned in January 2021.												
Kirkwall Pier Water Break Tank System	Jim Buck	0	170	170	20	(150)	30	0	0	200	200	0
Outline design and specification by external contractor complete, tender package for design and construction of break tanks in development, expected to be issued before end of calendar year.												
Reclamation at Hatston Pier - Ph 1	Jim Buck	0	2,189	189	189	0	6,917	686	1	7,793	7,793	0
Outline design complete. Consents and approvals underway. Target date for submission of EIAR, Marine license and planning 30 April 2023.												
<b>Total Miscellaneous Piers</b>		<b>105</b>	<b>3,472</b>	<b>1,177</b>	<b>758</b>	<b>(419)</b>	<b>7,542</b>	<b>986</b>	<b>964</b>	<b>9,337</b>	<b>9,340</b>	<b>3</b>

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<b>Other Housing</b>												
Housing Loans	Frances Troup	322	500	500	500	0	500	500	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	10	530	100	100	0	1,930	226	0	2,256	2,256	0
Delays with the design in getting the necessary approval from the utility providers has lead to delays in the procurement, which will affect the expenditure in this financial year. It is expected that Procurement documents will be issued in February 2023 with a March 2023 return. There is some float in the programme which allows the completion date still to remain at August 2024 at this time.												
<b>Total Other Housing</b>		<b>332</b>	<b>1,030</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>2,430</b>	<b>726</b>	<b>0</b>	<b>2,256</b>	<b>2,256</b>	<b>0</b>
<b>Orkney College</b>												
Orkney College Plant and Vehicles	Frances Troup	17	17	17	17	0	0	0	356	356	356	0
Funding was received as part of the 2022/23 Islands Infrastructure Award to fund works at the College building not already in the approved capital programme. The costs incurred of £17k are fully covered by the Islands Infrastructure grant funding.												
<b>Total Orkney College</b>		<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356</b>	<b>356</b>	<b>356</b>	<b>0</b>
<b>Housing Revenue Account</b>												
Carness	Frances Troup	(60)	0	0	109	109	0	0	4,698	4,736	4,807	71
Project now complete and in defects period. Completion was achieved on 7 November 2021												
Moar Drive	Frances Troup	0	751	700	700	0	51	0	4	755	755	0
Project restarted in May 2022. The Design and Build Contract was accepted on 20 July 2022. Design work commenced in August with the contractor submitting the planning application in December 2022. Objections to the planning application have been received therefore the application will go to the next available planning committee. Unfortunately this will result in a delay to the construction of this project.												
Repeater Road	Frances Troup	0	52	52	18	(34)	0	0	312	364	330	(34)
Project now complete. Final Defects list issued to contractor. Once completed to a satisfactory condition Making Good Defects Certificate will be issued allowing final retention to be released.												
McDonald Park	Frances Troup	(5)	84	84	21	(63)	0	0	229	318	250	(68)
The project was completed in May 2021 The defects period was completed in May 2022 and final defects list has been issued to the Contractor. Final retention to be issued once certificate of making good defects has been issued.												
Coplands Road, Garson	Frances Troup	(15)	80	80	95	15	0	0	1,005	1,100	1,100	0
The Project was completed in January 2022 and was within budget. The defects period is due to be completed in January 2023. Final retention to be issued once certificate of making good defects has been issued.												
Design and Build	Frances Troup	0	3,395	0	0	0	2,250	1,145	5	3,400	3,400	0
Project was restarted after instruction from client. Tenders received were in excess of the budget. Project to be reviewed to understand what is possible to meet the requirements of the client (HRA) and Government Grant funding.												
Heating Upgrade	Frances Troup	0	322	0	0	0	322	0	0	322	322	0
Tenders were received in 18 March 2022. Unfortunately, the returned tenders were in excess of the approved budget. There have been ongoing discussions with Scottish Government with regard to additional funding, however this has not been possible within the tender offer open period. Further approvals are required to increase the project budget from both Scottish Government and Orkney Islands Council. In addition as the tenders have expired the project will require to be retendered. No expenditure is expected this Financial Year.												
Carness Phase 2	Frances Troup	48	1,666	350	350	0	1,972	0	90	2,364	2,882	518
Following procurement, the Project was over budget, however, additional grant funding was received from the Scottish Government that allowed the project to proceed. Works commenced on site in December 2022, which will lead to a reprofile of the annual expenditure for financial years 2022/23 and 2023/24.												
Soulisquoy HRA Infrastructure	Frances Troup	8	490	100	100	0	1,770	201	8	2,071	2,071	0
Delays with the design in getting the necessary approval from the utility providers has led to delays in the procurement, which will affect the expenditure in this financial year. It is expected that Procurement documents will be issued in February 2023 with a March 2023 return. There is some float in the programme which allows the completion date still to remain at August 2024 at this time.												
<b>Total Housing Revenue Account</b>		<b>(24)</b>	<b>6,840</b>	<b>1,366</b>	<b>1,393</b>	<b>27</b>	<b>6,365</b>	<b>1,346</b>	<b>6,351</b>	<b>15,430</b>	<b>15,917</b>	<b>487</b>



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<b>Education</b>												
Extension to St Andrew's School	Peter Diamond	1,526	2,160	1,760	1,760	0	478	0	3,612	4,324	4,324	0
There were delays during the design stage of the project due to resourcing issues within the Property team, within Development and Infrastructure. In addition project priorities were changing which additionally diverted resources. With the contractor on site progress had been good, however delays have been encountered in obtaining the necessary materials for the timber kit and the delivery of this from the Contractors sub-contractor. Further delays were encountered with the electrical meter installation, which was out with Contractor control and is due to be installed shortly. Phase 1 is due to be complete 6 weeks following successful installation. Phase 1 is nearing completion with external works and commissioning still outstanding. The next phase of works to the existing school building will commence in April 2023. Discussions are ongoing to see what mitigation can be put in place to reduce this lost time.												
New Kirkwall Nursery	Peter Diamond	43	289	60	60	0	2,200	260	43	2,520	2,520	0
The Design work is now complete and tender documents have been issued. Works are programmed to commence on-site in March 2023 with a completion of May 2024.												
		<b>1,569</b>	<b>2,449</b>	<b>1,820</b>	<b>1,820</b>	<b>0</b>	<b>2,678</b>	<b>260</b>	<b>3,655</b>	<b>6,844</b>	<b>6,844</b>	<b>0</b>
<b>Leisure &amp; Cultural</b>												
Refurb. improve Scapa Flow Visitor Centre and Museum	Frances Troup	870	1,306	1,185	1,151	(34)	121	0	4,263	4,699	4,655	(44)
Works are now complete. The museum opened to the public in July 2022. Refurbishment of the existing Romney Hut was part of the original Scapa Flow Museum project, but was removed due to cost. However, as a result of accessing Scottish Government Islands Infrastructure Funding, works to the Romney hut were added back in to the project and the work was completed in December 2022.												
Leisure Properties General	Frances Troup	348	326	326	348	22	0	0	396	0	396	396
Funding was received in 2022/23 through the Scottish Government Island Infrastructure Fund to be used to fund works not already in the approved capital programme. This funding was used to make improvements at the Stromness Swimming Pool, Kirkwall Library and the OIC leisure centres and Healthy Living Centres.												
St Magnus Cathedral Doors	Frances Troup	4	22	22	4	(18)	0	0	238	256	238	(18)
Works on the vestibule are completed. The defects period is due to be completed on this phase of the project in January 2023. Design works continue on the external access with engagement ongoing with the statutory authorities to enable an alternative solution to be developed to allow level access to the West Door. Once a solution has been developed, this will be provided for consultation with all relevant stakeholders.												
Papdale East Play Park	Frances Troup	314	426	384	365	(19)	42	0	637	749	730	(19)
Works completed 28 September 2022, and the project is now within the defects rectification period. Final costs for the project have not yet been processed at the time of this report and will be incurred during the following reporting period.												
Ness Campsite	Frances Troup	187	280	280	245	(35)	0	0	299	357	357	0
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. Currently with Scottish Water for drainage impact assessment, works planned to commence on site October 2023.												
<b>Total Leisure &amp; Cultural</b>		<b>1,723</b>	<b>2,360</b>	<b>2,197</b>	<b>2,113</b>	<b>(84)</b>	<b>163</b>	<b>0</b>	<b>5,833</b>	<b>6,061</b>	<b>6,376</b>	<b>315</b>

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<b>Social Care</b>												
New Care Facility, Kirkwall	Stephen Brown	1,643	6,159	5,430	4,761	(669)	6,312	1,625	2,395	14,119	13,450	(669)
The contractor has completed the access haul road, site set up and has commenced on the foundation works and underbuilding works. The steel frame was erected in November 2022 and the drainage is partially complete. Works are approximately 5 weeks behind, due to the 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>1,643</b>	<b>6,159</b>	<b>5,430</b>	<b>4,761</b>	<b>(669)</b>	<b>6,312</b>	<b>1,625</b>	<b>2,395</b>	<b>14,119</b>	<b>13,450</b>	<b>(669)</b>

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<b>Central Administration and Asset Replacement</b>												
IT replacement programme	Kenny Macpherson	676	1,768	1,768	980	(788)	420	420	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.												
Plant & Vehicle Replacement	Lorna Richardson	1,295	1,734	1,377	1,400	23	1,557	1,200	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.												
Alterations to Garden House	Kenny Macpherson	(5)	534	534	15	(519)	0	0	441	980	1,080	100
Design development has been delayed due to limited resources with D&I and competing priorities. This has been further complicated with the need to revise the design to suit carparking requirements to meet the Road Authority and Planning Requirements. Planning approval was obtained September 2020 and as part of the conditions the stopping up order is to be issued by the planning authority. Unfortunately the stopping up order has not been upheld by the reporter. Therefore further work is ongoing to see if a solution can be developed to meet the parking requirements for the project and the need to retain public access on Scapa Crescent. Procurement will follow on once an acceptable solution has been agreed which is anticipated to be in spring 2023. Works are expected to commence on site in Summer 2023 with a completion a year later.												
Disaster recovery and business continuity suite	Kenny Macpherson	0	3	3	0	(3)	0	0	257	260	257	(3)
The new disaster recover site within the Harbour Master's Offices at Scapa is now complete and operational following the installation of the power, cabling, air-conditioning and racks. This has been handed over to IT in full for normal operations. Any additional work on Disaster Recovery will be part of normal Business Continuity as an ongoing continuous improvement process.												
Replacement audio-casting equipment	Karen Greaves	2	0	0	4	4	0	0	33	31	35	4
The audio-casting system is fully operational and the additional screens for hybrid Council meetings are complete. This project can be closed as complete and handed over to normal operations.												
Replacement telephone system	Kenny Macpherson	0	10	10	7	(3)	0	0	230	240	237	(3)
The new telephone system is complete and fully operational. Following an update from the supplier it has been recommended to de-scope Teams integration from this as the product is not ready from the vendor.												
<b>Total Central Administration and Asset Replacement</b>		<b>1,968</b>	<b>4,049</b>	<b>3,692</b>	<b>2,406</b>	<b>(1,286)</b>	<b>1,977</b>	<b>1,620</b>	<b>961</b>	<b>1,511</b>	<b>1,609</b>	<b>98</b>
<b>Corporate Property Improvements</b>												
Corporate Improvement Programme	Kenny Macpherson	1,251	1,057	1,057	2,128	1,071	1,351	1,351	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.												
SRF Property Maintenance	Kenny Macpherson	38	157	157	38	(119)	119	119	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee. Budget increased to reflect 2022.23 award from the Scottish Government Islands Infrastructure Fund, to fund works not already part of the approved capital programme.												
<b>Total Corporate Property Improvements</b>		<b>1,289</b>	<b>1,214</b>	<b>1,214</b>	<b>2,166</b>	<b>952</b>	<b>1,470</b>	<b>1,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<i>Approved Capital Programme Service Summary</i>	<i>Financial Year 2022/23</i>					<i>Future Years</i>		<i>Total Project Summary</i>			
	<i>Actual Spend £000's</i>	<i>Annual Budget £000's</i>	<i>Revised</i>		<i>Over/(Under) Spend £000's</i>	<i>Revised</i>	<i>Revised</i>	<i>Spend to Date £000's</i>	<i>Project Total £000's</i>	<i>Estimated Out-turn £000's</i>	<i>Over/(Under) Spend £000's</i>
			<i>Annual Budget £000's</i>	<i>Estimated Out-turn £000's</i>		<i>Budget 2023/24 £000's</i>	<i>Budget 2024/25 £000's</i>				
<b>General Fund Summary</b>											
Other Housing	332	1,030	600	600	0	2,430	726		Annual Programme		
Social Care	1,643	6,159	5,430	4,761	(669)	6,312	1,625	2,395	14,119	13,450	(669)
Education	1,569	2,449	1,820	1,820	0	2,678	260	3,655	6,844	6,844	0
Leisure and Cultural	1,723	2,360	2,197	2,113	(84)	163	0	5,833	6,061	6,376	315
Roads	2,031	3,734	3,734	3,415	(319)	1,300	950	1,097	3,892	3,892	0
Transportation	14	33	33	93	60	0	0	613	753	753	0
Operational Environmental Services	171	877	730	230	(500)	4,433	9,585	1,461	18,873	18,873	0
Central Administration and Asset Replacement	1,968	4,049	3,692	2,406	(1,286)	1,977	1,620	961	1,511	1,609	98
Corporate Property Improvements	1,251	1,057	1,057	2,128	1,071	1,351	1,351		Annual Programme		
Planning	1	0	0	1	1	0	0	334	291	334	43
	<b>10,703</b>	<b>21,748</b>	<b>19,293</b>	<b>17,567</b>	<b>(1,726)</b>	<b>20,644</b>	<b>16,117</b>	<b>16,349</b>	<b>52,344</b>	<b>52,131</b>	<b>(213)</b>
<b>Non-General Fund Summary</b>											
Housing Revenue Account	(24)	6,840	1,366	1,393	27	6,365	1,346	6,351	15,430	15,917	487
Orkney College	17	17	17	17	0	0	0	356	356	356	0
Scapa Flow Oil Port	6,856	7,765	7,765	7,485	(280)	325	150	6,861	7,565	7,565	0
Miscellaneous Piers	105	3,472	1,177	758	(419)	7,542	986	964	9,337	9,340	3
Strategic Reserve Fund	38	157	157	38	(119)	119	119		Annual Programme		
	<b>6,992</b>	<b>18,251</b>	<b>10,482</b>	<b>9,691</b>	<b>(791)</b>	<b>14,351</b>	<b>2,601</b>	<b>14,532</b>	<b>32,688</b>	<b>33,178</b>	<b>490</b>
<b>Total Capital Programme</b>	<b>17,695</b>	<b>39,999</b>	<b>29,775</b>	<b>27,258</b>	<b>(2,517)</b>	<b>34,995</b>	<b>18,718</b>	<b>30,881</b>	<b>85,032</b>	<b>85,309</b>	<b>277</b>

**Capital Reprofiting Exercise - February 2023**

	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Current Budget</b>			
General Fund	21,748	19,724	14,582
Non-General Fund	18,251	7,727	1,456
	<b>39,999</b>	<b>27,451</b>	<b>16,038</b>
<b>Reprofilng Exercise -</b>			
<b>General Fund</b>			
Burial Grounds - Island Extensions	-73	73	
Burial Grounds - Island Major Extensions	-74	74	
Soulisquoy (Other Housing) Infrastructure	-430	430	
St Andrews School Extension	-400	400	
New Kirkwall Nursery	-229	319	-90
Scapa Flow Visitor Centre	-121	121	
Papdale East Play Park	-42	42	
Kirkwall Care Facility	-729	-896	1,625
Plant and Vehicle Replacement Programme	-357	357	
<b>Non- General Fund</b>			
Hatston Pier Road Reconstruction	-295	295	
Reclamation at Hatston Pier - Phase 1	-2,000	2,000	
Moar Drive	-51	51	
Design and Build	-3,395	2,250	1,145
Heating Upgrade	-322	322	
Soulisquoy (HRA) Infrastructure	-390	390	
Carness Phase 2	-1,316	1,316	
<b>Total Budget Movement</b>	<b>-10,224</b>	<b>7,544</b>	<b>2,680</b>
<b>Revised Budgets</b>			
General Fund	19,293	20,644	16,117
Non-General Fund	10,482	14,351	2,601
	<b>29,775</b>	<b>34,995</b>	<b>18,718</b>