

Item: 6

Policy and Resources Committee: 19 September 2023.

Capital Expenditure Outturn.

Report by Head of Finance.

1. Purpose of Report

To advise on the capital expenditure outturn for financial year 2022/23.

2. Recommendations

The Committee is invited to note:

2.1.

The summary outturn position of capital expenditure incurred for financial year 2022/23 in respect of the approved General Fund and Non-General Fund capital programmes, as detailed in section 3.1, indicating a total underspend of £6,015,000 as at 31 March 2023, against revised budgets totalling £30,216,000.

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 made with delivery of the approved capital programmes for 2022/23.

3. Financial Summary

3.1.

The capital expenditure monitoring report presented to the Policy and Resources Committee on 21 February 2023 advised that the existing capital programme, in respect of both the General Fund and Non-General Fund, had been re-profiled in order to reflect slippage and current timescales for completion of individual projects. That exercise resulted in £10,224,000 being re-profiled from financial year 2022/23 to the following financial year and onwards.

3.2.

The tables below provide a summary of the re-profiled position as at 31 March 2023, across both General Fund and Non-General Fund capital programmes.

General Fund	Actual Spend £000	Revised Annual Budget £000	Variance £000
Service Committee			
Education, Leisure and Housing	7,251.	10,434.	(3,183).
Development and Infrastructure	3,000.	4,537.	(1,537).
Policy and Resources	4,799.	4,763.	36.
Expenditure Totals	15,050.	19,734.	(4,684).

Non-General Fund	Actual Spend £000	Revised Annual Budget £000	Variance £000
Service Committee			
Education, Leisure and Housing	1,364.	1,383.	(19).
Development and Infrastructure	7,787.	9,099.	(1,312).
Expenditure Totals	9,151.	10,482	(1,331).

Total Capital Programme	24,201.	30,216.	(6,015).
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3.3.

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.

3.4.

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.

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 Outturn as at 31 March 2023.

Approved Capital Programme	Project Lead	Financial Year 2022/23				Future Years		Total Project Summary			
		Spend to 31-Mar £000's	Approved Budget £000's	Revised Approved Budget £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
Operational Environmental Services											
Burial Grounds - Mainland Extensions	Lorna Richardson	214	164	164	50	0	0	967	917	994	77
All five mainland extensions are complete, together with the car park and accessible entrance to St Olaf's, with work now focused on installing plinths at St Olaf's.											
Burial Grounds - Mainland Major Improvements	Lorna Richardson	1	55	55	(54)	0	0	96	150	200	50
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. Work is also ongoing to remedy an issue with groundwater intrusion at St Peters, Sandwick.											
Burial Grounds - Island Extensions	Lorna Richardson	0	73	0	0	73	0	427	500	427	(73)
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	10	85	11	(1)	74	0	25	100	25	(75)
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	(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.											
Total Operational Environmental Services		225	877	730	(505)	4,433	9,585	1,515	18,873	18,852	(21)
Roads											
Cycling, Walking & Safer Routes / 20 mph scheme	Lorna Richardson	205	192	192	13	98	0	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Road Asset Replacement Programme	Lorna Richardson	1,226	1,550	1,550	(324)	950	950	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Car Park Ticket Machines	Lorna Richardson	4	0	0	4	0	0	88	90	88	(2)
Installation of the new ticket machines was completed in March/April 2022. The £4.2k shown as expenditure includes apportioned costs for staff time spent on this project plus some final small payments to the contractor and supplier.											
Cursiter Quarry Expansion	Lorna Richardson	1,257	1,832	1,832	(575)	350	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.											
Coastal Change Adaptation	Lorna Richardson	0	160	160	(160)	0	0	0	160	160	0
LIDAR survey work completed over period 12-15 June 2023. Data is now being processed to be issued in line with contract dates (data handover by 29 September 2023). Note General Capital grant award of £160k under Coastal Change Adaptation Fund for 2022/23 moved to 23/24, as approved by Scottish Government.											
Salt Storage Facility	Lorna Richardson	0	0	40	(40)	616	20	72	676	676	0
Contract awarded on 9 May 2023. Planning Application submitted on 22 June and validated on 20 July. Building Warrant submitted on 17 May and approved on 21 July. Awaiting planning decision.											
Total Roads		2,692	3,734	3,774	(1,082)	2,014	970	1,417	4,658	4,656	(2)
Transportation											
Electric vehicle charging infrastructure	Jim Buck	83	33	33	50	0	0	Annual Programme			
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 Electric Vehicle Infrastructure Fund (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. £60k 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.											
Total Transportation		83	33	33	50	0	0	0	0	0	0

Approved Capital Programme	Project Lead	Financial Year 2022/23				Future Years		Total Project Summary			
		Spend to 31-Mar £000's	Approved Budget £000's	Revised Approved Budget £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
Scapa Flow Oil Port											
Minor Improvements	Jim Buck	99	380	380	(281)	280	150	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Replacement Tug No 3	Jim Buck	6,854	7,385	7,385	(531)	175	0	6,861	7,565	7,565	0
Replacement Tug No 3 has been delivered, with a retention payment due in one year.											
Environmental Levy - SFOP	Jim Buck	8	0	0	8	0	0	8	0	8	8
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Total Scapa Flow Oil Port		6,961	7,765	7,765	(804)	455	150	6,869	7,565	7,573	8
Miscellaneous Piers											
Minor Improvements	Jim Buck	148	732	732	(584)	991	300	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Low Carbon Transport and Active Travel Hub	Jim Buck	17	0	0	17	0	0	1,080	1,026	1,080	54
Project is complete.											
Hatston Pier Road Reconstruction	Jim Buck	0	295	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	(41)	0	0	451	492	451	(41)
Project complete. New control system installation completed and commissioned in May 2021.											
Stromness Terminal Passenger Walkway	Jim Buck	1	44	44	(43)	0	0	449	492	449	(43)
Project complete. New control system installation completed and commissioned in January 2021.											
Kirkwall Pier Water Break Tank System	Jim Buck	5	170	170	(165)	30	0	5	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	91	2,189	189	(98)	6,917	686	92	7,793	7,793	0
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 December 2023.											
Environmental Levy - MPH	Jim Buck	8	0	0	8	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	505	0	0	505	0	0	505	0	505	505
Costs associated with the internal asset transfer of land at Saverock from the Strategic Reserve Fund to Harbours, and the purchase of land at Houton to allow extension of the car park.											
Total Miscellaneous Piers		776	3,472	1,177	(401)	8,233	986	2,655	10,363	10,846	483

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Other Housing											
Housing Loans	Frances Troup	384	500	585	(201)	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.											
Soullisquoy OH infrastructure	Frances Troup	29	530	100	(71)	1,930	226	29	2,256	2,256	0
Construction tender package indicated to be released in August 2023 with a tender evaluation to follow upon tender submissions											
Total Other Housing		413	1,030	685	(272)	2,515	811	29	2,256	2,256	0
Orkney College											
Orkney College Property, Plant and Vehicles	Peter Diamond	44	17	17	27	0	0	383	383	383	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, with work now progressing well on the build project. In addition to college building works, 2022/23 expenditure also includes a new vehicle at a cost of £27k.											
Total Orkney College		44	17	17	27	0	0	383	383	383	0
Housing Revenue Account											
House Purchases	Frances Troup	720	0	0	720	0	0	720	0	720	720
Four houses were purchased during 2022/23 plus land at Houton for future development. All purchases attracted Scottish Government funding to cover some of the costs.											
Carness	Frances Troup	4	0	0	4	0	0	4,762	4,736	4,762	26
Project now complete with final retention released											
Moar Drive	Frances Troup	37	751	700	(663)	51	0	41	755	755	0
Planning approval award in May 2023 with pre-commencement conditions. These pre-commencement conditions are currently being progressed with a commencement on-site planned for August 2023											
Repeater Road	Frances Troup	0	52	52	(52)	0	0	312	364	312	(52)
Project now complete with final retention released											
McDonald Park	Frances Troup	0	84	84	(84)	0	0	312	318	312	(6)
Project now complete with final retention released											
Copland's Road, Garson	Frances Troup	40	80	80	(40)	0	0	1,060	1,100	1,060	(40)
Project now complete with final retention released											
Design and Build	Frances Troup	6	3,395	0	6	2,250	1,145	11	3,400	4,635	1,235
Currently out to tender with an August 2023 return with a tender budget review expected due to increased market costs and uncertainties											
Carness Phase 2	Frances Troup	493	1,666	350	143	1,972	0	535	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 progressing on-site with a expected completion date of December 2023											
Soullisquoy HRA Infrastructure	Frances Troup	20	490	100	(80)	1,770	201	20	2,071	2,071	0
Construction tender package indicated to be released in August 2023 with a tender evaluation to follow upon tender submissions											
Total Housing Revenue Account		1,320	6,518	1,366	(46)	6,043	1,346	7,773	15,108	17,509	2,401

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Education											
Extension to St Andrew's School	Peter Diamond	1,767	2,160	1,760	7	478	0	3,853	4,324	4,324	0
Phase 1 construction completed in June 2023, with Phase 2 refurbishment to existing school expected to be completed in October 2023.											
New Kirkwall Nursery	Peter Diamond	62	289	60	2	2,830	260	62	2,520	2,520	0
Work commenced on-site in June 2023 with final completion expected in August 2024.											
School Kitchen Improvements	Frances Troup	6	245	245	(239)	0	0	6	245	245	0
Funding was received in 2022/23 from the Scottish Governments 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.											
		1,835	2,694	2,065	(230)	3,308	260	3,921	7,089	7,089	0
Leisure & Cultural											
Refurb. improve Scapa Flow Visitor Centre and Museum	Frances Troup	1,102	1,306	1,190	(88)	121	0	4,495	4,699	4,655	(44)
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.											
Leisure Properties General	Frances Troup	335	326	331	4	0	0	383	0	383	383
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	10	22	22	(12)	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	352	426	384	(32)	42	0	675	749	730	(19)
Project now complete with final retention expected to be released in September 2023.											
Ness Campsite	Frances Troup	220	280	301	(81)	0	0	332	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.											
Playpark Renewals	Frances Troup	26	26	26	0	51	77	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 2022/23 the Council was awarded £26k and this was used to make small improvements to playparks under the Council's control.											
Total Leisure & Cultural		2,045	2,386	2,254	(209)	214	77	6,155	6,343	6,807	464

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Social Care											
New Care Facility, Kirkwall	Stephen Brown	2,958	6,159	5,430	(2,472)	6,312	1,625	3,710	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		2,958	6,159	5,430	(2,472)	6,312	1,625	3,710	14,119	14,119	0

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Central Administration and Asset Replacement											
IT replacement programme	Kenny Macpherson	1,196	1,768	1,768	(572)	420	420	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Plant & Vehicle Replacement	Lorna Richardson	1,512	1,734	1,377	135	1,557	1,200	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Miscellaneous Property Purchases	Kenny Macpherson	325	0	0	325	0	0	325	0	325	325
Internal transfer of the Herring Factory, from the Strategic Reserve Fund.											
Alterations to Garden House	Kenny Macpherson	13	534	534	(521)	0	0	459	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 to be released.											
Disaster recovery and business continuity suite	Kenny Macpherson	0	3	3	(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.											
Scottish Water Vesting	Kenny Macpherson	1	0	0	1	0	0	37	37	37	0
Nominal allowance for Scottish Water vesting											
Replacement audio-casting equipment	Karen Greaves	2	0	0	2	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	(10)	0	0	230	240	230	(10)
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.											
Total Central Administration and Asset Replacement		3,049	4,049	3,692	(643)	1,977	1,620	1,341	1,548	2,684	1,136
Corporate Property Improvements											
Corporate Improvement Programme	Kenny Macpherson	1,750	1,057	1,071	679	1,351	1,351	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
SRF Property Maintenance	Kenny Macpherson	50	157	157	(107)	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.											
Total Corporate Property Improvements		1,800	1,214	1,228	572	1,470	1,470	0	0	0	0

<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 Annual Budget £000's</i>	<i>Over/(Under) Spend £000's</i>	<i>Revised Budget 2023/24 £000's</i>	<i>Revised Budget 2024/25 £000's</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>
General Fund Summary										
Other Housing	413	1,030	685	(272)	2,515	811		Annual Programme		
Social Care	2,958	6,159	5,430	(2,472)	6,312	1,625	3,710	14,119	14,119	0
Education	1,835	2,694	2,065	(230)	3,308	260	3,921	7,089	7,089	0
Leisure and Cultural	2,045	2,386	2,254	(209)	214	77	6,155	6,343	6,807	464
Roads	2,692	3,734	3,774	(1,082)	2,014	970	1,417	4,658	4,656	(2)
Transportation	83	33	33	50	0	0	0	0	0	0
Operational Environmental Services	225	877	730	(505)	4,433	9,585	1,515	18,873	18,852	(21)
Central Administration and Asset Replacement	3,049	4,049	3,692	(643)	1,977	1,620	1,341	1,548	2,684	1,136
Corporate Property Improvements	1,750	1,057	1,071	679	1,351	1,351		Annual Programme		
	15,050	22,019	19,734	(4,684)	22,124	16,299	18,059	52,630	54,207	1,577
Non-General Fund Summary										
Housing Revenue Account	1,320	6,518	1,366	(46)	6,043	1,346	7,773	15,108	17,509	2,401
Orkney College	44	17	17	27	0	0	383	383	383	0
Scapa Flow Oil Port	6,961	7,765	7,765	(804)	455	150	6,869	7,565	7,573	8
Miscellaneous Piers	776	3,472	1,177	(401)	8,233	986	2,655	10,363	10,846	483
Strategic Reserve Fund	50	157	157	(107)	119	119		Annual Programme		
	9,151	17,929	10,482	(1,331)	14,850	2,601	17,680	33,419	36,311	2,892
Total Capital Programme	24,201	39,948	30,216	(6,015)	36,974	18,900	35,739	86,049	90,518	4,469