

Item: 5

Policy and Resources Committee: 19 February 2019.

Capital Expenditure Monitoring.

Report by Head of Finance.

1. Purpose of Report

To advise of progress, as at 31 December 2018, of projects within the approved Capital Programme.

2. Recommendations

The Committee is invited to note:

2.1.

The detailed analysis of capital expenditure, together with project updates in respect of the General Fund and the Non-General Fund capital programmes, for the period 1 April to 31 December 2018, attached as Appendix 1 to this report.

3. Financial Summary

3.1.

The tables below provide a summary of the position as at 31 December 2018, across both General Fund and Non-General Fund capital programmes.

General Fund	Actual Spend £000	Annual Budget £000	Revised Budget £000	Variance £000	Predicted Outturn £000
Service Committee					
Orkney Health and Care	2,366	6,011	3,715	(1,349)	0
Education, Leisure and Housing	342	5,073	622	(280)	(90)
Development and Infrastructure	1,118	3,559	2,845	(1,727)	95
Policy and Resources	1,901	3,764	3,534	(1,633)	(352)
Expenditure Totals	5,727	18,407	10,716	(4,989)	(347)

Non-General Fund	Actual Spend £000	Annual Budget £000	Revised Budget £000	Variance £000	Predicted Outturn £000
Service Committee					
Education, Leisure and Housing	209	2,556	285	(76)	0
Development and Infrastructure	2,001	9,001	3,179	(1,178)	140
Expenditure Totals	2,210	11,557	3,464	(1,254)	140

Total Capital Programme	7,937	29,994	14,180	(6,243)	(207)
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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 five year capital programmes, 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 £15,784,000 being re-profiled from financial year 2018 to 2019 to the following financial year and onwards. Appendix 1 shows the original annual budget for financial year 2018 to 2019 of £29,964,000 and the revised budget for financial year 2018 to 2019 of £14,180,000.

3.4.

In addition to the re-profiling that has taken place, the Services have provided estimates of how much they anticipate will be spent by 31 March 2019 and on full completion of the project, as detailed in Appendix 1, under the headings of Estimated Spend and Estimated Out-turn respectively.

3.5.

It is notable that steps have been taken to improve delivery of the capital programme going forward, including for example programme oversight and 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.

4. Corporate Governance

This report relates to the Council complying with its governance and 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

5.1.

Approval by the Council of the Capital Programme constitutes approval of the individual projects or provisions contained therein.

5.2.

Any requests to incur expenditure outwith 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.

5.3.

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.

5.4.

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.

5.5.

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 helps the Council meet its statutory obligation to secure best value.

7. Contact Officers

Gareth Waterson, Head of Finance, extension 2103, Email gareth.waterson@orkney.gov.uk.

Colin Kemp, Corporate Finance Senior Manager, extension 2106, Email colin.kemp@orkney.gov.uk.

8. Appendix

Appendix 1: Capital Expenditure Monitoring as at 31 December 2018.

Capital Programme Service / Project	1 Apr 2018 - 31 Dec 2018					Budget 2019/20 £000's	Budget 2020/21 £000's	Total Project Summary				Contact	
	Actual Spend £000's	Annual Budget £000's	Revised Budget £000's	Estimated Spend £000	Over/(Under) Spend £000's			Spend to Date £000's	Estimated Outturn £000's	Project Total £000's	Over/(Under) Spend £000's		
Planning													
PL6 1	Stones of Stenness Car Park	1	40	40	40	0	151	0	1	191	191	0	Roddy Mackay
		1	40	40	40	0	151	0	1	191	191	0	
Operational Environmental Services													
OES2 1	Burial Grounds - Mainland Extensions	30	173	49	49	0	300	300	198	917	917	0	Darren Richardson
OES3 2	Burial Grounds - Mainland Major Improvements	0	35	2	2	0	66	0	82	150	150	0	Darren Richardson
OES4 3	Burial Grounds - Island Extensions	237	413	325	325	0	88	0	324	500	500	0	Darren Richardson
OES5 4	Burial Grounds - Island Major Improvements	0	40	2	2	0	86	0	12	100	100	0	Darren Richardson
		267	661	378	378	0	540	300	616	1,667	1,667	0	
Roads													
RD5 1	Cycling, Walking & Safer Routes / 20 mph scheme	0	30	30	30	0	36	0	Annual Programme				Darren Richardson
RD6 2	Roads Asset Replacement Programme	190	1,378	1,378	1,275	(103)	1,077	950	Annual Programme				Darren Richardson
RD15 3	Replacement of Tar Plant at Cusiter Quarry	55	90	90	90	0	0	0	2,894	2,929	2,929	0	Darren Richardson
RD16 4	Kirkwall flood prevention scheme	218	188	188	341	153	0	0	2,169	2,292	2,139	153	Darren Richardson
RD23 5	Kirkwall Places and Spaces	17	577	211	211	0	738	27	17	976	976	0	Darren Richardson
		480	2,263	1,897	1,947	50	1,851	977	5,080	6,197	6,044	153	
Transportation													
TR8 1	Electric vehicle charging infrastructure	4	119	119	119	0	0	0	239	355	355	0	Brian Archibald
TR9 2	Airfields Infrastructure	-11	0	0	45	45	0	0	933	989	989	0	Brian Archibald
TR13 3	Resurfacing of Sanday runway	129	0	0	129	129	0	0	322	322	144	178	Brian Archibald
TR14 4	Resurfacing of Westray runway	4	114	114	4	(110)	0	0	35	35	144	(109)	Brian Archibald
TR15 5	Resurfacing of North Ronaldsay runway	127	215	182	144	(38)	33	0	127	177	265	(88)	Brian Archibald
TR16 6	Resurfacing of Eday runway	117	147	115	134	19	32	0	117	166	147	19	Brian Archibald
		370	595	530	575	45	65	0	1,773	2,044	2,044	0	
Scapa Flow Oil Port													
SF5 1	Pilot Vessel	387	2,036	900	900	0	1,336	0	401	2,250	2,250	0	Brian Archibald
SF6 2	Replacement Tugs	35	4,300	100	100	0	8,505	4,515	40	13,125	13,125	0	Brian Archibald
SF7 3	Minor Improvements	93	150	150	150	0	150	150	137	150	150	0	Brian Archibald
		515	6,486	1,150	1,150	0	9,991	4,665	578	15,525	15,525	0	
Miscellaneous Piers													
MP1 1	Minor Improvements	79	300	300	300	0	300	300	Annual Programme				Brian Archibald
MP11 2	Gill Pier Refurbishment	1,406	1,629	1,629	1,769	140	0	0	2,737	3,100	2,960	140	Brian Archibald
MP13 3	Low Carbon Transport and Active Travel Hub	1	586	100	100	0	739	0	1	840	840	0	Brian Archibald
		1,486	2,515	2,029	2,169	140	1,039	300	2,737	3,100	2,960	140	

Capital Programme Service / Project	1 Apr 2018 - 31 Dec 2018					Total Project Summary				Contact		
	Actual Spend £000's	Annual Budget £000's	Revised Budget £000's	Estimated Spend £000	Over/(Under) Spend £000's	Budget 2019/20 £000's	Budget 2020/21 £000's	Spend to Date £000's	Estimated Outturn £000's		Project Total £000's	Over/(Under) Spend £000's
Project updates												
Planning												
PL6	1	Stones of Stenness Car Park										Roddy Mackay
Operational Environmental Services												
OES2	1	Burial Grounds - Mainland Extensions										Darren Richardson
OES3	2	Burial Grounds - Mainland Major Improvements										Darren Richardson
OES4	3	Burial Grounds - Island Extensions										Darren Richardson
OES5	4	Burial Grounds - Island Major Improvements										Darren Richardson
Roads												
RD5	1	Cycling, Walking & Safer Routes / 20 mph scheme										Darren Richardson
RD6	2	Roads Asset Replacement Programme										Darren Richardson
RD15	3	Replacement of Tar Plant at Cusiter Quarry										Darren Richardson
RD16	4	Kirkwall flood prevention scheme										Darren Richardson
RD23	5	Kirkwall Places and Spaces										Darren Richardson
Transportation												
TR8	1	Electric vehicle charging infrastructure										Brian Archibald
TR9	2	Airfields Infrastructure										Brian Archibald
TR13	3	Resurfacing of Sanday runway										Brian Archibald
TR14	4	Resurfacing of Westray runway										Brian Archibald
TR15	5	Resurfacing of North Ronaldsay runway										Brian Archibald
TR16	6	Resurfacing of Eday runway										Brian Archibald

Capital Programme Service / Project	1 Apr 2018 - 31 Dec 2018					Total Project Summary				Contact		
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Scapa Flow Oil Port												
SF5 1 Pilot Vessel												Brian Archibald
	Construction on the pilot vessel is well underway and running to schedule with the anticipated completion date remaining August 2019. The spend profile now better matches expectation and in addition to construction works, detailed work on equipment specification has now begun.											
SF6 2 Replacement Tugs												Brian Archibald
	A contract for the tug replacement programme is expected to be agreed shortly with work beginning in the next financial year. Equipment selections and design sign-off activities are underway and based on current plans, the first tug should arrive in Orkney May 2020 with her sister ship arriving 3 months after that.											
SF7 3 Minor Improvements												Brian Archibald
	Annual programme for Scapa Flow Oil Port minor improvements.											
Miscellaneous Piers												
MP1 1 Minor Improvements												Brian Archibald
MP11 2 Gill Pier Refurbishment												Brian Archibald
	Revised Capital Project Appraisal for £2,500,000 to include raising of the deck recommended for approval by Policy and Resources Committee on 29 November 2016, with the budget further increased to £2,960,000 under emergency powers on 9 May 2017, following additional funding to be met by a grant from the European Maritime and Fisheries Fund. Construction start delayed due to contractor's alternative design proposal to use precast concrete for edge beams instead of insitu concrete which has delayed the completion from February 2018 to October 2018. All the designated project contingency has been used up and the final cost therefore will in the region of £140k in excess of project budget.											
MP13 3 Low Carbon Transport and Active Travel Hub												Brian Archibald
	Detailed design of the various elements of the project progressing with the EV chargers been procured.											

Capital Programme Service / Project	1 Apr 2018 - 31 Dec 2018					Total Project Summary						Contact	
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Social Care													
SC9 1	Replacement facilities St Peter's house	2,321	5,348	3,600	3,600	0	4,002	120	3,699	9,100	9,100	0	Scott Hunter
SC10 2	New Care Facility, Kirkwall	45	663	115	115	0	4,266	8,686	389	15,000	15,000	0	Scott Hunter
		2,366	6,011	3,715	3,715	0	8,268	8,806	4,088	24,100	24,100	0	
Project updates													
Social Care													
SC9 1	Replacement facilities St Peter's house	Construction works are well underway on-site, with the building now wind and weather tight and works progressing with the first fix for the services and internal partitions. Works are behind programme and spend, however contractor still looking to be complete for the end of August 2019 as per the revised approved programme.										Scott Hunter	
SC10 2	New Care Facility, Kirkwall	The Planning application for the New Care Facility and the Soullisquoy infrastructure has been submitted and works are continuing on the technical design for the home with procurement of the Contractor due in summer 2019 with final completion in due 2021.										Scott Hunter	

Capital Programme Service / Project		1 Apr 2018 - 31 Dec 2018					Total Project Summary				Contact		
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Other Housing													
OH1	1 Housing Loans	205	500	500	300	(200)	500	500	Annual Programme			Frances Troup	
		205	500	500	300	(200)	500	500	0	0	0		
Housing Revenue Account													
Social Housing Development Programme - Phase 2													
HRA17	1 Carness	174	2,521	250	250	0	2,500	1,415	661	4,736	4,736	0	Frances Troup
		174	2,521	250	250	0	2,500	1,415	661	4,736	4,736	0	
Education													
ED11	1 Evie School	104	0	0	110	110	0	0	3,456	3,462	2,900	562	James Wylie
ED12	2 Extension to St Andrew's School	22	1,583	74	74	0	1,509	1,243	187	3,232	3,232	0	James Wylie
		126	1,583	74	184	110	1,509	1,243	3,643	6,694	6,132	562	
Leisure & Cultural													
LC9	1 Refurb. improve Scapa Flow Visitor Centre and Museum	11	2,990	48	48	0	1,400	1,600	239	3,413	3,413	0	Peter Diamond
		11	2,990	48	48	0	1,400	1,600	239	3,413	3,413	0	
Orkney College													
OC1	1 Plant & Vehicles	35	35	35	35	0	0	0	317	317	263	54	Peter Diamond
		35	35	35	35	0	0	0	317	317	263	54	
Project updates													
Other Housing													
OH1	1 Housing Loans	Due to the nature of the programme, spend against this years annual programme will be solely dependent on the number of loan requests received and subsequently approved or not.										Frances Troup	
Housing Revenue Account													
Social Housing Development Programme - Phase 2													
HRA17	1 Carness	Work to reduce acoustics has been undertaken and further testing completed. Unfortunately, a number of proposed properties still fail the acoustic requirements for planning. Further discussions are ongoing with Scottish Water with a view to obtaining a compliant solution. A revised planning application has been submitted to allow the compliant housing units to be progressed while a final solution is developed for the acoustic issues. Discussions are ongoing with the Scottish Government regarding the funding.										Frances Troup	
Education													
ED11	1 Evie School	Final certificate has been issued and all works are now complete. The estimated outturn has increased due to unforeseen works to surface water culvert, sprinkler and heating installations, however the Council's contribution to the increase will be significantly reduced due to the additional funding received from the Scottish Futures Trust. A Post Project review will be provided to the service committee in the next reporting period.										James Wylie	
ED12	2 Extension to St Andrew's School	Design works are still progressing with a planning application submitted in December 2018, however progress has been slower than programmed affecting the preparation of tender documents. It is envisaged that tender documents will be issued to contractors early in 2019 with construction work commencing in summer 2019. Completion of the new build items will be in summer 2020.										James Wylie	
Leisure & Cultural													
LC9	1 Refurb. improve Scapa Flow Visitor Centre and Museum	Despite the progress on many fronts due to the scale, uniqueness and complexity of the project, significant time has been spent working through and resolving several key aspects of the project, namely to achieve important conservation of three distinct listed buildings in a suitable and cost effective way. As a result, the original project programme has been revised. It was originally anticipated that works would commence on site in spring 2018 but this has not been possible due to considerations of the various design investigation findings with the overall project completion date now at the end 2020. A phased tender for the construction works on the existing Pump House and associated new-build extension has just been issued to market.										Peter Diamond	
Orkney College													
OC1	1 Plant & Vehicles	Approved vehicle (tractor and minibus), survey equipment and magnetometers purchases completed.										Peter Diamond	

Capital Programme Service / Project		1 Apr 2018 - 31 Dec 2018					Total Project Summary				Contact			
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Central Administration and Asset Replacement														
CA2	1	IT replacement programme	250	420	420	414	(6)	420	420		Annual Programme	Hayley Green		
CA4	2	Plant & Vehicle Replacement	533	1,200	1,200	1,239	39	1,200	1,200		Annual Programme	Darren Richardson		
CA12	3	Alterations to Garden House, Kirkwall	0	32	32	32	0	567	368	0	980	980	0	Hayley Green
CA13	4	Disaster recovery and business continuity suite	0	230	0	0	0	420	0	0	0	420	(420)	Hayley Green
CA14	5	Upgrade of PARIS system	13	26	26	27	1	0	0	120	134	132	2	Scott Hunter
CA15	6	Scottish Water Vesting	4	0	0	4	4	0	0	27	27	0	27	Brian Archibald
			800	1,908	1,678	1,716	38	2,607	1,988	147	1,141	1,532	(391)	
Corporate Property Improvements														
#	1	Corporate Improvement Programme	1,101	1,737	1,737	1,351	(386)	2,748	1,988		Annual Programme	Darren Richardson		
SRF1	2	SRF Property Maintenance	0	119	119	115	(4)	119	119		Annual Programme	Darren Richardson		
SRF3	3	Investment Properties buy /sell	0	0	0	0	0	0	0		Annual Programme	Darren Richardson		
			1,101	1,856	1,856	1,466	(390)	2,867	2,107	0		0	0	
Project updates														
Central Administration and Asset Replacement														
CA2	1	IT replacement programme	A number of initiatives will not be delivered and delayed into 2019/20 but still forecasting a final spend close to annual budget of £414,000. This is achieved by accelerating certain initiatives from 2019/20 into this year, for example desktop replacements.									Hayley Green		
CA4	2	Plant & Vehicle Replacement	The annual programme for the procurement of vehicles has commenced with delivery through 2018/19. It is anticipated that the annual budget will be overspent this financial year, however there is always the risk that any delays with procurement or delivery could push potential expenditure into the next financial year (2019/20).									Darren Richardson		
CA12	3	Alterations to Garden House, Kirkwall	Project was originally to extend the Kirkwall Travel Centre to provide new premises for VAO, however, a revised Capital Project Appraisal (CPA) was submitted to Policy and Resources Committee on 19 June 2018 and subsequently approved by Council, changing the location to Garden House with work due to commence once the facilities are vacated by NHSO. Design works have commenced with a site-visit from an appointed architect planned at the end of January.									Hayley Green		
CA13	4	Disaster recovery and business continuity suite	Following on from the successful migration of the Council's e-mail to the Microsoft 365 cloud, we have reassessed the approach required to develop an effective Disaster Recovery solution and have worked with Microsoft participating in workshops to develop a plan and architecture of a proof of concept. This has included reviewing arrangements of a similar nature used in other Councils in Scotland – specifically Dumfries & Galloway who we met at a meeting of five Councils. The next stage is for a formal proof of concept to be developed and a Council IT system to be identified as a candidate for trialling this approach. Once this is done, a clearer view of the budgetary requirements can be developed and assessed against the current budget allocation to ensure that the alignment of capital and revenue meets the required approach.									Hayley Green		
CA14	5	Upgrade of PARIS system	The PARIS 5.1 upgrade and 'Letter Writer development and skills transfer' activity has been completed. The subsequent PARIS 6.1 upgrade was completed in January 2018 with the Paris Mobile installation in progress and expected to be completed by the end of this financial year.									Scott Hunter		
CA15	6	Scottish Water Vesting	Notional allowance established to allow vesting of assets from existing projects to Scottish Water. Costs to be recovered from Scottish Water through vesting.									Brian Archibald		
Corporate Property Improvements														
#	1	Corporate Improvement Programme	The 2018/19 annual programme for corporate improvements has commenced with delivery of numerous projects through 2018/19. It is currently anticipated that the original annual budget is to be fully expended this financial year but the original budget had been increased by a £700k allocation for early years and childcare provision, with this element now not to be expended this financial year. This early years and childcare funding provision from the Scottish Government will be profiled over the next three financial years in-line with the cost profile in the approved CPA.									Darren Richardson		
SRF1	2	SRF Property Maintenance	Works to upgrade the Grainshore Training Centre have been added to the programme and are now being undertaken, with completion anticipated by the financial year end.									Darren Richardson		
SRF3	3	Investment Properties buy /sell	Strategic land purchases funded by the Strategic Reserve Fund.									Darren Richardson		

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General Fund Summary									
Other Housing	205	500	500	(295)	500	500	0	0	0
Social Care	2,366	6,011	3,715	(1,349)	8,268	8,806	4,088	24,100	(20,012)
Education	126	1,583	74	52	1,509	1,243	3,643	6,132	(2,489)
Leisure and Cultural	11	2,990	48	(37)	1,400	1,600	239	3,413	(3,174)
Roads	480	2,263	1,897	(1,417)	1,851	977	5,080	6,044	(964)
Transportation	370	595	530	(160)	65	0	1,773	2,044	(271)
Operational Environmental Services	267	661	378	(111)	540	300	616	1,667	(1,051)
Central Administration and Asset Replacement	800	1,908	1,678	(878)	2,607	1,988	147	1,532	(1,385)
Corporate Property Improvements	1,101	1,856	1,856	(755)	2,867	2,107	0	0	0
Planning	1	40	40	(39)	151	0	1	191	(190)
	5,727	18,407	10,716	(4,989)	19,758	17,521	15,587	45,123	(29,536)
Non-General Fund Summary									
Housing Revenue Account	174	2,521	250	(76)	2,500	1,415	661	4,736	(4,075)
Orkney College	35	35	35	0	0	0	317	263	54
Scapa Flow Oil Port	515	6,486	1,150	(635)	9,991	4,665	578	15,525	(14,947)
Miscellaneous Piers	1,486	2,515	2,029	(543)	1,039	300	2,737	2,960	(223)
	2,210	11,557	3,464	(1,254)	13,530	6,380	4,293	23,484	(19,191)
Total Capital Programme	7,937	29,964	14,180	(6,243)	33,288	23,901	19,880	68,607	(48,727)

General Fund	1 Apr 2018 - 31 Dec 2018				Budget 2019/20 £000	Budget 2020/21 £000
	Actual Spend £000	Annual Budget £000	Revised Budget £000	Over/(Under) Spend £000		
Social Care	2,366	6,011	3,715	(1,349)	8,268	8,806
Orkney Health & Care	2,366	6,011	3,715	(1,349)	8,268	8,806
Planning	1	40	40	(39)	151	0
Roads	480	2,263	1,897	(1,417)	1,851	977
Operational Environmental Services	267	661	378	(111)	540	300
Transportation	370	595	530	(160)	65	0
Development & Infrastructure	1,118	3,559	2,845	(1,727)	2,607	1,277
Education	126	1,583	74	52	1,509	1,243
Leisure and Cultural	11	2,990	48	(37)	1,400	1,600
Other Housing	205	500	500	(295)	500	500
Education, Leisure & Housing	342	5,073	622	(280)	3,409	3,343
Central Administration	800	1,908	1,678	(878)	2,607	1,988
Corporate Property Improvements	1,101	1,856	1,856	(755)	2,867	2,107
Policy and Resources	1,901	3,764	3,534	(1,633)	5,474	4,095
Expenditure Totals	5,727	18,407	10,716	(4,989)	19,758	17,521
Non-General Fund	1 Apr 2018 - 31 Dec 2018				Budget 2018/19 £000	Budget 2019/20 £000
	Actual Spend £000	Annual Budget £000	Annual Budget £000	Over/(Under) Spend £000		
Housing Revenue Account	174	2,521	250	(76)	2,500	1,415
Orkney College	35	35	35	0	0	0
Education, Leisure & Housing	209	2,556	285	(76)	2,500	1,415
Scapa Flow Oil Port	515	6,486	1,150	(635)	9,991	4,665
Miscellaneous Piers & Harbours	1,486	2,515	2,029	(543)	1,039	300
Development & Infrastructure	2,001	9,001	3,179	(1,178)	11,030	4,965
Expenditure Totals	2,210	11,557	3,464	(1,254)	13,530	6,380
Total Capital Programme	7,937	29,964	14,180	(6,243)	33,288	23,901