

Item: 5

Policy and Resources Committee: 23 November 2021.

Capital Expenditure Monitoring.

Report by Head of Finance.

1. Purpose of Report

To advise of progress, as at 30 September 2021, 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 2021, 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 2021 of £4,669,000.
- Annual budget of £27,816,000, which reflects slippage and current timescales for completion of individual projects, as recommended by the Policy and Resources Committee on 21 September 2021.
- Probable outturn as at 31 March 2022 of £22,602,000.

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 2021, across both General Fund and Non-General Fund capital programmes.

General Fund	Actual Spend £000	Annual Budget £000	Estimated Out-turn £000's	Variance £000
Service Committee				
Orkney Health and Care	(2.)	589.	575.	(14.)
Education, Leisure and Housing	1,594.	7,193.	6,518.	(675.)
Development and Infrastructure	602.	3,074.	3,145.	71.
Policy and Resources	1,222.	4,560.	4,377.	(183.)
Expenditure Totals	3,416.	15,416.	14,615.	(801.)

Non-General Fund	Actual Spend £000	Annual Budget £000	Estimated Out-turn £000's	Variance £000
Service Committee				
Education, Leisure and Housing	1,090.	6,956.	2,612.	(4,344.)
Development and Infrastructure	163.	5,444.	5,375.	(69.)
Expenditure Totals	1,253.	12,400.	7,987.	(4,413.)

Total Capital Programme	4,669.	27,816.	22,602.	(5,214.)
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3.2.

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

3.3.

It is notable that steps 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.

3.3.1.

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.

3.3.2.

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.

3.4.

It should be noted that delivery of the capital programme for 2021/22 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 2022.

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 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.
- 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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8. Appendix

Appendix 1: Capital Expenditure Monitoring as at 30 September 2021.

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
		Full year spend £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2022/23 £000's	Budget 2023/24 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
Planning											
Stones of Stenness Car Park	Roddy Mackay	4	0	4	4	0	0	324	291	324	33
Works complete and car park handed over in February 2021. Lining of parking and bus layby placed on hold at request of Historic Environment Scotland, who wish to review options to ensure proposals are in keeping with World Heritage Site. Project is slightly overspent on completion.											
Arcadia Park	Roddy Mackay	0	18	18	0	0	0	322	340	340	0
Project is complete and has been transferred to Voluntary Action Orkney who will be establishing a group/charity to run the park. The final claim for outstanding grant funding (£16K) was submitted to Sustrans in July 2021.											
Town Centre Fund	Roddy Mackay	10	218	218	0	0	0	10	272	272	0
The total funding of £272K was committed to a range of town centre projects in Kirkwall and Stromness as follows: Orkney Research and Innovation Campus outdoor seating area; Kirkwall Travel Centre enhancements; E-bikes for cycle hub in Stromness, Stromness festive lighting; Tankerness House Gardens enhancement; Stromness Information Display Board and windows upgrade work at Orkney Research and Innovation Campus (Charles Clouston Building). All projects were completed by the end of September 2021 required deadline. Across the projects there has been an underspend of £9,300 which the Scottish Government has confirmed can be used for any other project that meets the grant funding objectives of the Town Centre Fund.											
Total Planning		14	236	240	4	0	0	656	903	936	33
Operational Environmental Services											
Burial Grounds - Mainland Extensions	Lorna Richardson	105	396	396	0	0	0	626	917	917	0
Three Mainland extensions are now complete. Contractor progressing with the extension at St. Olaf's with a revised completion date expected in February 2022. Finstown cemetery is out to tender with the tenders expected to be returned in late October 2021.											
Burial Grounds - Mainland Major Improvements	Lorna Richardson	4	60	60	0	0	0	94	150	150	0
The list of major improvements is substantially complete and now being reviewed. There may be capacity to include works that have arisen during the life of the programme, as identified by Community Councils or other organisations - this is currently being finalised and efforts will be made to ensure all identified work is carried out this financial year. Any underspend may be required for the Mainland Extensions Programme, due to increases in the costs of materials.											
Burial Grounds - Island Extensions	Lorna Richardson	0	79	79	0	0	0	421	500	500	0
Sanday and Stronsay extensions are complete. There may be a requirement for the remaining budget to be added to the Island Major Improvements Programme, to ensure that the appropriate level of work can be carried out.											
Burial Grounds - Island Major Improvements	Lorna Richardson	0	85	85	0	0	0	15	100	100	0
Many of the work items identified in this programme have now been addressed but there remain a number which have yet to be fully investigated and a final course of action determined. With the recent appointment of the Burial Grounds Officer, it is anticipated that this review and finalisation of the work programme will be completed in the next couple of months. There are some concerns about the level of expenditure which may be required for one piece of work and the programme may need to make use of the funds remaining in the Islands Extensions programme, as noted above.											
Total Operational Environmental Services		109	620	620	0	0	0	1,156	1,667	1,667	0

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
		Full year spend £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2022/23 £000's	Budget 2023/24 £000's	Spend to Date £000's	Project Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's
Roads											
Cycling, Walking & Safer Routes / 20 mph scheme	Lorna Richardson	48	147	148	1	0	0	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Road Asset Replacement Programme	Lorna Richardson	143	1,448	1,471	23	1,186	950	Annual Programme			
Programme of works approved and monitored by Development and Infrastructure Committee.											
Kirkwall Places and Spaces	Lorna Richardson	7	132	132	0	0	0	1,096	1,221	1,221	0
Works complete and handed over February 2020. Installation of bench seating, and street furniture including cycle stands, and recycling bins funded by Sustrans completed between January and May 2021.											
Car Park Ticket Machines	Lorna Richardson	0	90	90	0	0	0	0	90	90	0
This is in procurement - an award letter was issued in early October and it is expected that the new machines will be paid for by year-end											
Total Roads		198	1,817	1,841	24	1,186	950	1,096	1,311	1,311	0
Transportation											
Electric vehicle charging infrastructure	Jim Buck	8	171	171	0	0	0	590	753	753	0
2019/20 grant project complete. 2020/21 grant offer of £50,000 accrued into financial year 2021/22, with charger installation works to be completed in this financial year. Discussions are ongoing with Transport Scotland for further grant of £50,000 for 2021/22, with award letter expected by end of summer. Works are fully grant funded.											
Golden Mariana Replacement	Jim Buck	273	230	273	43	0	0	1,578	1,535	1,578	43
The replacement vessel has now been certificated and upgraded as required to meet the needs of the route. Crew recruitment is ongoing, along with crew training and induction.											
Total Transportation		281	401	444	43	0	0	2,168	2,288	2,331	43

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
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Scapa Flow Oil Port											
Replacement Tugs	Jim Buck	0	632	632	0	0	0	12,493	13,125	13,125	0
Both vessels delivered and accepted in September 2020. Both in service. All defects are being managed in conjunction with the Yard and suppliers. Retention paid.											
Minor Improvements	Jim Buck	0	85	85	0	150	150	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Replacement Tug No 3	Jim Buck	0	3,335	3,335	0	4,055	175	0	7,565	7,565	0
Delay in placing consultancy contract, however once this is completed tender documents will be issued. Depending on tender submissions, there may remain a payment due in this financial year.											
Total Scapa Flow Oil Port		0	4,052	4,052	0	4,205	325	12,493	20,690	20,690	0
Miscellaneous Piers											
Minor Improvements	Jim Buck	2	620	670	50	300	300	Annual Programme			
Programme of works approved and monitored by Harbour Authority Sub-committee.											
Low Carbon Transport and Active Travel Hub	Jim Buck	8	119	119	0	0	0	915	1,026	1,026	0
Project originally delayed due to changes required to original outline design. Installation works for shore power and cycle hub delayed due to COVID-19 and resulting restrictions on travel. Cost growth on the project is associated with the shore power connection for the MV Hamnavoe. Design changes to this element were required after the budget was set as a result of issues discovered in the detailed design stage and as a result of a change in the relevant regulations. Revised grant award received for project budget of £1,026,000.											
Hatston Pier Road Reconstruction	Jim Buck	0	295	295	0	0	0	65	360	360	0
The road resurfacing element of the project was completed in financial year 2019/20 with design of remaining flood lighting scheme and traffic management alterations to marshalling area completed. Planning requirements should be resolved by January 2022 and at that point we will go out to tender for works etc.											
Hatston Terminal Passenger Walkway	Jim Buck	153	195	195	0	0	0	450	492	492	0
Works completed in May 2021, waiting for a defect period to be completed before final signing off project. All working ok											
Stromness Terminal Passenger Walkway	Jim Buck	0	44	44	0	0	0	448	492	492	0
Works completed in January 2021, waiting for defect period to be completed before final signing off project. All working ok											
Total Miscellaneous Piers		163	1,273	1,323	50	300	300	1,878	2,370	2,370	0

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
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Other Housing											
Housing Loans	Frances Troup	82	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.											
Total Other Housing		82	500	500	0	500	500				
Housing Revenue Account											
Carness	Frances Troup	515	961	961	0	0	0	4,290	4,736	4,765	29
Works are nearing completion on the site with the final construction works to roads and landscaping underway. The final completion and handover is expected in November 2021, however some of the 'soft' landscaping will not be completed until Spring 2022. Due to additional sound proofing works, COVID-19, phased construction to suit the acoustic testing and resultant works, the estimated outturn costs are likely to slightly exceed the project budget.											
Moar Road	Frances Troup	0	598	0	(598)	0	0	4	602	4	(598)
The project was tendered and the tenders expired before discussions with the Scottish Government around the funding requirements for the project could be completed. Officers are reviewing how best to proceed with the project taking cognisance of the other projects currently under development.											
Repeater Road	Frances Troup	83	256	220	(36)	0	0	191	364	328	(36)
The project was completed in July 2021 and is within budget. The defect period is due to be completed in July 2022.											
McDonald Park	Frances Troup	30	154	110	(44)	0	0	194	318	250	(68)
The project was completed in May 2021 and was within budget. The defect period is due to be completed in May 2022.											
Coplands Road, Garson	Frances Troup	462	980	980	0	0	0	582	1,100	1,100	0
Works are currently on site with a revised completion date of December 2021 due to issues with ground works.											
Design and Build	Frances Troup	0	3,395	0	(3,395)	0	0	5	3,400	5	(3,395)
Unfortunately, the tenders expired in October/November 2020 and funding models are being investigated. These approvals are outstanding, and the delays have arisen due to post-tender dialogues with the Scottish Government over the overall funding package being below the level required to enable building to be affordable for the Housing Revenue Account. Early discussions with Development and Infrastructure have commenced on re-issuing new tender documents.											
Heating Upgrade	Frances Troup	0	322	241	(81)	0	0	0	322	241	(81)
Design work is progressing, however the number of available and suitable properties is less than originally identified therefore it is unlikely that all expenditure will be incurred.											
Carness Phase 2	Frances Troup	0	290	100	(190)	1,993	81	0	2,364	2,364	0
Design work is well underway with contract documents to be prepared in the next reporting period. It is programmed for works to commence on site towards the end of the financial year, with the remainder of the works taking place in 2022/23.											
Total Housing Revenue Account		1,090	6,956	2,612	(4,344)	1,993	81	5,266	13,206	9,057	(4,149)
Education											
Extension to St Andrew's School	Peter Diamond	689	3,025	2,700	(325)	780	73	1,135	4,324	4,324	0
Revised Stage 2 Capital Project Appraisal approved at Special General Meeting of Council held on 14 January 2021, revising the project budget to £4.324M. Contractor acceptance issued in January 2021, with start on site on 15 March 2021. Works are progressing with the foundations and sub floors completed for the extensions. Works within the existing building that were planned for the summer holiday period have also been completed. Works are progressing on the hall extension, however there are delays incurred with the supply and delivery of materials which is delaying the construction of the nursery wing. The full implication of this is unknown until the delivery of the materials is confirmed. Mitigation will be put in place where at all possible, however, completion of the project will be delayed due to the length of supply chain lead times to date. The project is phased with final completion now expected in Autumn 2022. Expenditure in this financial year has also been affected by this delay. Overall the project is within budget.											
		689	3,025	2,700	(325)	780	73	1,135	4,324	4,324	0
Leisure & Cultural											
Refurb. improve Scapa Flow Visitor Centre and Museum	Frances Troup	708	2,424	2,156	(268)	161	0	2,528	4,405	4,345	(60)

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
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<p>Works are progressing on site, with the construction now expected to be completed in late November 2021, as a result of additional client and external funder required works. Following completion of the construction element of project, this will then be followed by the production and fit-out installation of the museum exhibition interpretation which is expected to be completed in Spring 2022, prior to formal opening to the general public. Key stakeholder site visits and communications are currently being developed and facilitated.</p>											
St Magnus Cathedral Doors	Frances Troup	112	232	224	(8)	0	0	136	256	224	(32)
<p>Works on the vestibule continues, however the external stone repairs have been completed and the scaffolding removed. Delays have been encountered with the supply and delivery of glazing to the vestibule, especially the curved glazing to the ceiling of the vestibule. As a result all the works to the vestibule are expected to be complete in November 2021, except for the ceiling glazing. Unfortunately the supply of the glazing for the ceiling is not expected until early in 2022.</p> <p>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 parties.</p>											
Papdale East Play Park	Frances Troup	0	668	668	0	0	0	0	668	749	81
<p>Two tenders were submitted for the works associated with the Papdale East Play Park, both were evaluated with a preferred contractor identified. Work has been taking place with the design team and contractor regarding costings and a number of clarifications, however, contract award will take place prior to 14 November 2021, and it is estimated that work on site will start very soon after the contract has been awarded.</p>											
Ness Campsite	Frances Troup	3	344	270	(74)	13	0	3	357	357	0
<p>Discussions with VisitScotland have taken place regarding waste management. All areas of the development are on track for completion by 31 March 2022, other than the connection to the public sewer. This has been discussed with the funding body VisitScotland who have confirmed that there will be no impact on the funding award, just an extension of the project completion deadline.</p>											
Total Leisure & Cultural		823	3,668	3,318	(350)	174	0	2,667	5,686	5,675	(11)

<i>Approved Capital Programme</i>	<i>Project Lead</i>	<i>Financial Year 2021/22</i>				<i>Future Years</i>		<i>Total Project Summary</i>			
		<i>Full year spend £000's</i>	<i>Approved Budget £000's</i>	<i>Estimated Out-turn £000's</i>	<i>Over/(Under) Spend £000's</i>	<i>Budget 2022/23 £000's</i>	<i>Budget 2023/24 £000's</i>	<i>Spend to Date £000's</i>	<i>Project Budget £000's</i>	<i>Estimated Out-turn £000's</i>	<i>Over/(Under) Spend £000's</i>
Social Care											
Replacement facilities St Peter's House	Stephen Brown	(46)	0	0	0	0	0	8,171	9,100	8,600	(500)
Project complete with retention still due to be paid. Project is anticipated to be completed under budget.											
New Care Facility, Kirkwall	Stephen Brown	44	589	575	(14)	6,000	5,070	655	12,270	12,270	0
Design work continues to be developed with the contract documents being produced. Tender documents expected to be issued in Autumn with a start on site expected in early 2022.											
Total Social Care		(2)	589	575	(14)	6,000	5,070	8,826	21,370	20,870	(500)

Approved Capital Programme	Project Lead	Financial Year 2021/22				Future Years		Total Project Summary			
		Full year spend £000's	Approved Budget £000's	Estimated Out-turn £000's	Over/(Under) Spend £000's	Budget 2022/23 £000's	Budget 2023/24 £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	98	394	398	4	420	420	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Plant & Vehicle Replacement	Lorna Richardson	392	1,746	1,566	(180)	1,200	1,200	Annual Programme			
Programme of works approved and monitored by Asset Management Sub-committee.											
Alterations to Garden House	Kenny Macpherson	(5)	100	10	(90)	437	0	113	980	1,080	100
Contract Documents nearing completion, however tender documents will not be released until the issues around the stopping up of Scapa Crescent are completed. It is expected this process will be completed in February 2022, which will allow tender documents to be released, and allow for a spring start on site. It is likely that construction costs will increase due to increased cost of materials and issues with the supply chain. A report will be submitted to the Policy and Resources Committee regarding the additional costs.											
Disaster recovery and business continuity suite	Kenny Macpherson	172	260	255	(5)	0	0	172	260	255	(5)
The main equipment comprising IT server, storage and networking has been delivered, configured and tested on site at King Street. The contract to supply additional software licensing related to this system is in the process of procurement and is expected to be awarded in early November and supplied and delivered by end of December. Current licensing permits operational workloads to be moved onto the King Street section of this system which has now commenced. Once the additional licences are supplied and access arrangements finalised with the provider of the disaster recovery colocation room, the secondary, DR section will be moved into location and work will commence to activate the disaster recovery "part" of the solution at that juncture, estimated to be in the final quarter of financial year 2021/22. Once complete, the system will be ready for invocation testing to measure our disaster recovery protection. It is understood that the final costs will be in the region of a small underspend.											
Replacement audio-casting equipment	Karen Greaves	0	15	15	0	0	0	16	31	31	0
The replacement audio-casting equipment is in place and working well. Before the project can be marked as complete, further equipment is being considered to maximise the use of the system within the Chamber, including for remote attendance. Delays in progressing this are due to the procurement challenges experienced nationally with ICT items and services.											
Replacement telephone system	Kenny Macpherson	227	240	237	(3)	0	0	227	240	237	(3)
The new telephone system has been delivered, installed and tested, with server equipment and new SIP trunk phone lines installed in the School Place Comms Room and the Orkney Library. Further local equipment has been installed and configured at Marine Services and Orkney Ferries. The system and switchboard have been configured by Customer Services and IT and handsets have been deployed across all users and sites who used the previous Nortel system. The Avaya Workplace soft phone app has been deployed on all PCs and has been rolled out to almost all OIC Smart phones. Teams Integration Features are awaiting release by the Manufacturer and will be assessed and considered for implementation in 2022 as a further enhancement. Current estimate is that a further £10K will be spent on this project, with overall spend within											
Total Central Administration and Asset Replacement		884	2,755	2,481	(274)	2,057	1,620	528	1,511	1,603	92
Corporate Property Improvements											
Corporate Improvement Programme	Kenny Macpherson	338	1,805	1,896	91	1,057	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.											
Total Corporate Property Improvements		338	1,924	1,896	(28)	1,176	1,470	0	0	0	0

<i>Approved Capital Programme Service Summary</i>	<i>Financial Year 2021/22</i>			<i>Future Years</i>		<i>Total Project Summary</i>			
	<i>Actual Spend £000's</i>	<i>Annual Budget £000's</i>	<i>Over/(Under) Spend £000's</i>	<i>Budget 2022/23 £000's</i>	<i>Budget 2023/24 £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	82	500	(418)	500	500		Annual Programme		
Social Care	(2)	589	(591)	6,000	5,070	8,826	21,370	20,870	(500)
Education	689	3,025	(2,336)	780	73	1,135	4,324	4,324	0
Leisure and Cultural	823	3,668	(2,845)	174	0	2,667	5,686	5,675	(11)
Roads	198	1,817	(1,619)	1,186	950	1,096	1,311	1,311	0
Transportation	281	401	(120)	0	0	2,168	2,288	2,331	43
Operational Environmental Services	109	620	(511)	0	0	1,156	1,667	1,667	0
Central Administration and Asset Replacement	884	2,755	(1,871)	2,057	1,620	528	1,511	1,603	92
Corporate Property Improvements	338	1,805	(1,467)	1,057	1,351		Annual Programme		
Planning	14	236	(222)	0	0	656	903	936	33
	3,416	15,416	(12,000)	11,754	9,564	18,232	39,060	38,717	(343)
Non-General Fund Summary									
Housing Revenue Account	1,090	6,956	(5,866)	1,993	81	5,266	13,206	9,057	(4,149)
Scapa Flow Oil Port	0	4,052	(4,052)	4,205	325	12,493	20,690	20,690	0
Miscellaneous Piers	163	1,273	(1,110)	300	300	1,878	2,370	2,370	0
Strategic Reserve Fund	0	119	(119)	119	119		Annual Programme		
	1,253	12,400	(11,147)	6,617	825	19,637	36,266	32,117	(4,149)
Total Capital Programme	4,669	27,816	(23,147)	18,371	10,389	37,869	75,326	70,834	(4,492)