



## CABINET

<b>Date of Meeting</b>	Tuesday, 12 <sup>th</sup> July 2022
<b>Report Subject</b>	Capital Programme Monitoring 2021/22 (Outturn)
<b>Cabinet Member</b>	Cabinet Member for Finance, Inclusion, Resilient Communities including Social Value and Procurement
<b>Report Author</b>	Corporate Finance Manager
<b>Type of Report</b>	Operational

### EXECUTIVE SUMMARY

The report summarises the final outturn position for 2021/22 together with changes made to the Capital Programme during the last quarter.

The Capital Programme has seen a net reduction in budget of £10.146m during the last quarter which comprises of:-

- Net budget reduction in the programme of £7.008m (see Table 2 - Council Fund (CF) (£6.293m), Housing Revenue Account (HRA) (£0.715m));
- Net Carry Forward to 2022/23, approved at Month 9 of (£0.667m), switch of additional capital grants for Primary Free School Meals (£1.262m) and Integrated Care Fund (£0.839m) (all CF)
- Identified savings at outturn (£0.370m) (all CF)

Actual expenditure for the year was £67.907m (see Table 3).

The final outturn funding surplus from the 2021/22 – 2023/24 Capital Programme is £6.296m. The 2022/23 – 2024/25 Capital Programme was approved on the 7<sup>th</sup> December 2021, utilising £4.147m of the current year surplus towards the programme and leaving a projected funding deficit of £0.081m, following the final local government settlement. The final outturn for 2021/22 has the impact of a revised opening funding position surplus of £2.068m, prior to the realisation of additional capital receipts and/or other funding sources.

## RECOMMENDATIONS

	Cabinet are requested to:
1	Approve the overall report.
2	Approve the carry forward adjustments, as set out at 1.14.
3	Approve the additional allocations, as set out in 1.18.

## REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE CAPITAL PROGRAMME MONITORING POSITION – OUTTURN 2021/22</b>
1.01	<b>Background</b> <p>The Council approved a Council Fund (CF) Capital Programme of £12.706m for 2021/22 at its meeting on 8<sup>th</sup> December 2020 and a Housing Revenue Account (HRA) Capital Programme of £34.835m for 2021/22 at its meeting on 16 February 2021.</p>
1.02	For presentational purposes the Capital Programme is shown as a whole, with sub-totals for the CF and HRA. In reality the HRA programme is ‘ring fenced’ and can only be used for HRA purposes.
1.03	<b>Changes since Budget approval</b> <p>Table 1 below sets out how the programme has changed during 2021/22. More detailed cumulative information relating to each Portfolio is provided in Appendix A:-</p>

**Table 1**

REVISED PROGRAMME	Original Budget 2021/22	Carry Forward from 2020/21	2021/22 Previously Reported			Savings - This Period	Changes - This Period	Revised Budget 2021/22
			Changes	Carry Forward to 2022/23	Savings			
			£m	£m	£m			
People & Resources	0.350	0.260	(0.455)	0.000	0.000	0.000	0.000	0.155
Governance	0.422	0.505	0.052	(0.103)	0.000	(0.020)	0.743	1.599
Education & Youth	5.877	7.570	12.124	(4.111)	0.000	0.000	2.081	23.541
Social Services	1.020	0.598	5.401	(0.932)	(0.450)	0.000	(0.788)	4.849
Planning, Environment & Economy	0.168	0.850	2.137	(0.674)	(0.060)	(0.006)	(0.195)	2.220
Streetscene & Transportation	2.015	2.527	15.984	(2.241)	(0.400)	0.000	(8.464)	9.421
Strategic Programmes	0.550	1.425	1.223	(0.960)	0.000	0.000	0.303	2.541
Housing & Assets	2.304	1.900	0.931	(1.171)	(0.386)	(0.344)	0.027	3.261
<b>Council Fund Total</b>	12.706	15.635	37.397	(10.192)	(1.296)	(0.370)	(6.293)	47.587
<b>HRA Total</b>	34.835	0.000	(10.265)	0.000	0.000	0.000	(0.715)	23.855
<b>Programme Total</b>	<b>47.541</b>	<b>15.635</b>	<b>27.132</b>	<b>(10.192)</b>	<b>(1.296)</b>	<b>(0.370)</b>	<b>(7.008)</b>	<b>71.442</b>

1.04

**Carry Forward from 2020/21**

Carry forward sums from 2020/21 to 2021/22, totalling £15.635m (CF £15.635m, HRA £0.000m), were approved as a result of the quarterly monitoring reports presented to Cabinet during 2020/21.

1.05

**Changes during this period**

Funding changes during this period have resulted in a net reduction in the programme total of £7.008m (CF (£6.293m), HRA £0.715m). A summary of the changes, detailing major items, is shown in Table 2 below:-

**Table 2**

<b>CHANGES DURING THIS PERIOD</b>		
	<b>Para</b>	<b>£m</b>
<b><u>COUNCIL FUND</u></b>		
<b>Increases</b>		
Education - General	1.06	1.262
Investment grant for ICT in schools	1.07	0.743
Other Aggregate Increases	1.10	1.349
		3.354
<b>Decreases</b>		
Transportation Grants	1.08	(7.193)
Children's Services	1.09	(0.788)
Other Aggregate Decreases	1.10	(1.666)
		(9.647)
<b>Total</b>		<b>(6.293)</b>
<b><u>HRA</u></b>		
<b>Increases</b>		
Other Aggregate Increases	1.10	0.516
		0.516
<b>Decreases</b>		
Other Aggregate Decreases	1.10	(1.231)
		(1.231)
<b>Total</b>		<b>(0.715)</b>

1.06	In the final quarter, the Council was allocated additional Welsh Government (WG) grant funding to support the rollout of universal primary free school meals. This funding was used for existing expenditure on schools and a corresponding sum carried forward into 2022/23 (see Table 5) to be used in accordance with grant conditions.
1.07	WG have awarded funding for the purchase of equipment to improve schools IT infrastructure to meet the National Digital Standard for Schools.
1.08	A number of Local Transport Fund grant schemes have been re-profiled to match expenditure across financial years.
1.09	Re-profiling of the Child Care Offer Capital Grant for delivery of the final schemes in 2022/23.
1.10	During the final quarter of the year there have been a number of adjustments made to schemes that are funded from grants, revenue contributions to fund capital expenditure (CERA) and prudential borrowing, reflecting the need to re-profile funding between financial years to align expenditure incurred with the relevant funding source. This is the case with a number of the movements above.

1.11

**Capital Expenditure compared to Budget**

Outturn expenditure, across the whole of the Capital Programme was £67.907m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget.

This shows that 95.05% of the budget has been spent (CF 92.57%, HRA 100%). Corresponding figures for Outturn 2020/21 were 94.99% (CF 93.25%, HRA 100%).

1.12

The table also shows a projected underspend (pending carry forward and other adjustments) of £3.535m on the Council Fund and a break even position on the HRA.

**Table 3**

EXPENDITURE	Revised Budget	Outturn Expenditure	Percentage Spend v Budget	Variance Budget v Outturn (Under)/Over
	£m	£m	%	£m
People & Resources	0.155	0.000	0.00	(0.155)
Governance	1.599	1.319	82.49	(0.280)
Education & Youth	23.541	21.595	91.73	(1.946)
Social Services	4.849	4.743	97.81	(0.106)
Planning, Environment & Economy	2.220	2.076	93.51	(0.144)
Streetscene & Transportation	9.421	8.979	95.31	(0.442)
Strategic Programmes	2.541	2.537	99.84	(0.004)
Housing & Assets	3.261	2.803	85.96	(0.458)
<b>Council Fund Total</b>	<b>47.587</b>	<b>44.052</b>	<b>92.57</b>	<b>(3.535)</b>
Buy Back / Strategic Acquisition	0.504	0.504	100.00	0.000
Disabled Adaptations	0.960	0.960	100.00	0.000
Energy Schemes	1.998	1.998	100.00	0.000
Major Works	0.773	0.773	100.00	0.000
Accelerated Programmes	0.509	0.509	100.00	0.000
WHQS Improvements	17.079	17.079	100.00	0.000
Modernisation / Improvements	0.008	0.008	100.00	0.000
SHARP Programme	2.024	2.024	100.00	0.000
<b>Housing Revenue Account Total</b>	<b>23.855</b>	<b>23.855</b>	<b>100.00</b>	<b>0.000</b>
<b>Programme Total</b>	<b>71.442</b>	<b>67.907</b>	<b>95.05</b>	<b>(3.535)</b>

1.13

Details of the variances for individual programme areas are listed in Appendix B, which includes the reasons, and remedial actions which may be required, where those variances exceed +/- 10% of the revised budget. In addition, where carry forward into 2022/23 has been identified, this is also included in the narrative.

1.14	<p><b>Carry Forward into 2022/23</b></p> <p>During the quarter, carry forward requirements of £3.535m (all CF) have been identified which reflects reviewed spending plans across all programme areas; these amounts can be split into 2 areas, those required to meet the cost of programme works and/or retention payments in 2022/23 and Corporate provisions that are allocated as requested and approved.</p>																																																															
1.15	<p>The Corporate provisions are as follows:-</p> <ul style="list-style-type: none"> <li>• 'Headroom' – A sum set aside for urgent works for which no other funding is available; and</li> <li>• Health &amp; Safety – A sum set aside for urgent health and safety works for which no other funding is available.</li> </ul>																																																															
1.16	<p>Information relating to each programme area is contained in Appendix B and summarised in Table 4 below:</p> <p><b><u>Table 4</u></b></p> <table border="1" data-bbox="384 920 1321 1861"> <thead> <tr> <th colspan="3" style="text-align: center;"><b>OUTTURN CARRY FORWARD - ANALYSIS</b></th> </tr> <tr> <th></th> <th style="text-align: center;"><b>£m</b></th> <th style="text-align: center;"><b>£m</b></th> </tr> </thead> <tbody> <tr> <td colspan="3"><b>Contractually Committed</b></td> </tr> <tr> <td>Governance</td> <td style="text-align: right;">0.280</td> <td></td> </tr> <tr> <td>Education - General</td> <td style="text-align: right;">0.745</td> <td></td> </tr> <tr> <td>Primary Schools</td> <td style="text-align: right;">0.593</td> <td></td> </tr> <tr> <td>Secondary Schools</td> <td style="text-align: right;">0.152</td> <td></td> </tr> <tr> <td>Special Education</td> <td style="text-align: right;">0.456</td> <td></td> </tr> <tr> <td>Services to Older People</td> <td style="text-align: right;">0.106</td> <td></td> </tr> <tr> <td>Engineering</td> <td style="text-align: right;">0.091</td> <td></td> </tr> <tr> <td>Townscape Heritage Initiatives</td> <td style="text-align: right;">0.053</td> <td></td> </tr> <tr> <td>Highways</td> <td style="text-align: right;">0.424</td> <td></td> </tr> <tr> <td>Transportation</td> <td style="text-align: right;">0.018</td> <td></td> </tr> <tr> <td>Leisure Centres</td> <td style="text-align: right;">0.004</td> <td></td> </tr> <tr> <td>Administrative Buildings</td> <td style="text-align: right;">0.458</td> <td style="text-align: right;">3.380</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><b>3.380</b></td> </tr> <tr> <td colspan="3"><b>Corporate Allocations</b></td> </tr> <tr> <td>'Headroom'</td> <td style="text-align: right;">0.140</td> <td></td> </tr> <tr> <td>Health &amp; Safety Works</td> <td style="text-align: right;">0.015</td> <td style="text-align: right;">0.155</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><b>3.535</b></td> </tr> <tr> <td><b>Total</b></td> <td></td> <td style="text-align: right;"><b>3.535</b></td> </tr> </tbody> </table>	<b>OUTTURN CARRY FORWARD - ANALYSIS</b>				<b>£m</b>	<b>£m</b>	<b>Contractually Committed</b>			Governance	0.280		Education - General	0.745		Primary Schools	0.593		Secondary Schools	0.152		Special Education	0.456		Services to Older People	0.106		Engineering	0.091		Townscape Heritage Initiatives	0.053		Highways	0.424		Transportation	0.018		Leisure Centres	0.004		Administrative Buildings	0.458	3.380			<b>3.380</b>	<b>Corporate Allocations</b>			'Headroom'	0.140		Health & Safety Works	0.015	0.155			<b>3.535</b>	<b>Total</b>		<b>3.535</b>
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1.17	<p>In some instances amounts which had previously been identified as requiring carry forward have been reversed as it became clear that the expenditure was going to be incurred in the 2021/22 financial year, as shown</p>																																																															

below. Information relating to each programme area is contained in Appendix B and summarised in Table 5 below:-

**Table 5**

CARRY FORWARD INTO 2022/23	Month 4	Month 6	Reversed	WG Grant	Month 9	Sub Total	Outturn	Total
	£m	£m	£m	£m	£m	£m	£m	£m
	People & Resources	0.000	0.000	0.000	0.000	0.000	0.000	0.155
Governance	0.095	0.008	0.000	0.000	0.000	0.103	0.280	0.383
Education & Youth	(0.200)	0.093	0.000	3.900	0.318	4.111	1.946	6.057
Social Services	0.000	0.000	0.000	0.839	0.093	0.932	0.106	1.038
Planning, Environment & Economy	0.572	0.025	(0.003)	0.000	0.080	0.674	0.144	0.818
Streetscene & Transportation	1.976	0.000	0.000	0.000	0.265	2.241	0.442	2.683
Strategic Programmes	0.959	0.427	(0.746)	0.000	0.320	0.960	0.004	0.964
Housing & Assets	0.697	0.386	(0.042)	0.000	0.130	1.171	0.458	1.629
<b>Council Fund</b>	<b>4.099</b>	<b>0.939</b>	<b>(0.791)</b>	<b>4.739</b>	<b>1.206</b>	<b>10.192</b>	<b>3.535</b>	<b>13.727</b>
<b>TOTAL</b>	<b>4.099</b>	<b>0.939</b>	<b>(0.791)</b>	<b>4.739</b>	<b>1.206</b>	<b>10.192</b>	<b>3.535</b>	<b>13.727</b>

1.18

**Additional Allocations**

Additional allocations have been identified in the programme in the final quarter as follows:

- Highways Asset Management Plan (HAMP) - £1.450m. Additional allocation required due to the withdrawal of the Highways Refurbishment Grant plus funding towards immediate repairs following the County's bridge assessments.
- Well-Fed Shop Premises - £0.080m. The Council's capital contribution towards "Well-Fed", a social 'good food' business, intent on providing meal/food options for residents regardless of their income levels and thus helping to stop local food poverty via the provision of affordable good food.
- Demolition of former Penyffordd Junior CP School - £0.120m. Funding required to complete the demolition of the former school.
- Fuel Tank Replacement at Alltami Depot - £0.045m. There is a requirement to replace the existing fuel tank at Alltami Depot, as it is nearing the end of its useful life.
- Joint Archive Facility - £0.197m. Following an extended feasibility study that was completed in November 2021, the expected total cost of the project is to increase by £0.371m. Based on the original percentage split of funded allocated, the Council would be required to fund an additional £0.197m.

- Croes Atti Residential Care Home - £0.300m. Additional funding required for the design and development costs for the scheme, for the build of the new residential home.
- Flintshire Safer Streets - £0.160m. Match funding is required by the Community and Business Protection team for a proposed grant bid to support safer street initiatives.
- Levelling Up Fund - £0.250m. Funding for full design and procurement work for the Council's Levelling Up Fund bids. The incurred costs can be claimed from UK Government, should the bids be successful or contribute towards match funding.

All can be funded from the additional General Capital Grant awarded in February 2022.

1.19

### **Savings**

The following savings have been identified in the programme in the last quarter.

#### **Table 6**

<b>IDENTIFIED SAVINGS</b>	
	<b>Savings</b>
	<b>£m</b>
Information Technology	0.020
Private Sector Renewal/Improvement	0.006
Disabled Facilities Grants	0.344
<b>Total</b>	<b>0.370</b>

1.20

### **Funding of 2021/22 Approved Schemes**

The position at outturn is summarised in Table 7 below for the three year Capital Programme between 2021/22 – 2023/24:-

**Table 7**

<b>FUNDING OF APPROVED SCHEMES 2021/22 - 2023/24</b>		
	<b>£m</b>	<b>£m</b>
Balance carried forward from 2020/21		(1.968)
<b>Increases</b>		
Shortfall in 2021/22 to 2023/24 Budget	1.317	
Additional allocations from February 2022 GCG	2.602	
		<u>3.919</u>
<b>Decreases</b>		
Additional GCG - 2021/22 Confirmed December 2020	(1.461)	
Additional GCG - 2021/22 Confirmed February 2022	(3.185)	
Actual In year receipts	(1.935)	
Savings	(1.666)	<u>(8.247)</u>
<b>Funding - (Available)/Shortfall</b>		<b>(6.296)</b>

1.21 Capital receipts received in the final quarter of 2021/22, along with savings identified, total £0.809m. In February 2022, WG allocated the Council additional GCG funding of £3.185m. A request for additional allocations of £2.602m is proposed to be funded from this allocation, leaving a surplus of £0.583m.

The final outturn funding surplus from the 2021/22 – 2023/24 Capital Programme is £6.296m. The 2022/23 – 2024/25 Capital Programme was approved on the 7<sup>th</sup> December 2021, utilising £4.147m of the current year surplus towards the programme and leaving a projected funding deficit of £0.081m, following the final local government settlement. The final outturn position has the impact of a revised opening funding position surplus of £2.068m, prior to the realisation of additional capital receipts and/or other funding sources.

1.22 **Investment in County Towns**

At its meeting on 12<sup>th</sup> December 2017, the Council approved a Notice of Motion relating to the reporting of investment in county towns. The extent and format of the reporting was agreed at the Corporate Resources Overview and Scrutiny Committee on 14<sup>th</sup> June 2018.

1.23 Table 8 below shows a summary of the 2020/21 and 2021/22 actual expenditure, and budgets for future years as approved by Council at its meeting of 8<sup>th</sup> December, 2020. Further detail can be found in Appendix C, including details of the 2021/22 revised budget.

**Table 8**

<b>INVESTMENT IN COUNTY TOWNS</b>			
	<b>2020/21</b>	<b>2021/22</b>	<b>2022 -</b>
	<b>Actual</b>	<b>Revised</b>	<b>2024</b>
	<b>£m</b>	<b>Budget</b>	<b>Budget</b>
		<b>£m</b>	<b>£m</b>
Buckley / Penyffordd	10.157	2.035	16.004
Connah's Quay / Shotton	1.412	0.842	4.423
Flint / Bagillt	2.181	0.368	8.884
Holywell / Caerwys / Mostyn	1.457	4.512	4.144
Mold / Treuddyn / Cilcain	5.655	7.241	48.760
Queensferry / Hawarden / Sealand	5.825	8.031	6.592
Saltney / Broughton / Hope	4.841	4.929	25.000
Unallocated / To Be Confirmed	1.256	1.748	20.025
<b>Total</b>	<b>32.784</b>	<b>29.706</b>	<b>133.832</b>

- 1.24 The inclusion of actuals for 2020/21 and approved schemes for future years allows a slightly fuller picture of investment plans. However, expenditure which has occurred in years prior to 2020/21 has not been included, and the expenditure and budgets reported should be considered in that context.
- 1.25 There are two significant factors which increase allocations to particular areas, these are homes developed under SHARP, and new or remodelled schools. The impact of these can be seen in the detail shown in Appendix C.
- 1.26 Some expenditure cannot yet be allocated to specific towns as schemes are not yet fully developed or are generic in nature and not easily identifiable to one of the seven areas. As such schemes are identified the expenditure will be allocated to the relevant area.
- 1.27 Information on the split between internal and external funding can be found in Appendix C.
- 1.28 In addition to the information contained in Appendix C, there is also considerable capital expenditure on the HRA Welsh Housing Quality Standard (WHQS), which was originally outside the scope of this analysis. A summary is provided in Table 9 below, albeit using a slightly different catchment area basis.

**Table 9**

<b>WHQS Programme</b>			
	<b>2020/21 Actual £m</b>	<b>2021/22 Budget £m</b>	<b>2021/22 Actual £m</b>
Holywell	0.136	0.800	0.850
Flint	0.189	0.800	0.870
Deeside & Saltney	2.151	4.260	4.430
Buckley	3.568	4.800	4.820
Mold	1.160	5.010	5.150
Connah's Quay & Shotton	0.632	0.860	0.960
<b>Total</b>	<b>7.836</b>	<b>16.530</b>	<b>17.080</b>

**2.00 RESOURCE IMPLICATIONS**

2.01 Financial implications - As set out in the body of the report.

2.02 Personnel implications - None directly as a result of this report.

**3.00 IMPACT ASSESSMENT AND RISK MANAGEMENT**

3.01 There are no risks associated with the information contained herein relating to capital outturn.

The impact of the pandemic will continue to be monitored closely during the next financial year. Due to the re-profiling of schemes from the 2021/22 and resources available to manage and deliver schemes, the levels of planned expenditure in 2022/23 may be affected, resulting in a high level of carry forward requests to re-phase budgets into the 2023/24 programme.

In addition to the above, the supply and demand of materials is being significantly impacted by the overseas supply market disruption, leading to cost increases, higher tender prices and project delays.

Grants received will also to be closely monitored to ensure that expenditure is incurred within the terms and conditions of the grant. The capital team will work with project leads to report potential risks of achieving spend within timescales and assist in liaising with the grant provider.

The Council has a prudent policy of allocating its own capital receipts to fund capital projects only when receipts are actually received rather than when it

	is anticipated the receipt will be received, and this position continues to be the case.
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<b>4.00</b>	<b>CONSULTATIONS REQUIRED/CARRIED OUT</b>
4.01	No consultation is required as a direct result of this report.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A: Capital Programme - Changes during 2021/22
5.02	Appendix B: Variances
5.03	Appendix C: Investment in Towns

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	Capital Programme monitoring papers 2021/22.

<b>7.00</b>	<b>CONTACT OFFICER DETAILS</b>
7.01	<b>Contact Officer:</b> Chris Taylor, Strategic Finance Manager <b>Telephone:</b> 01352 703309 <b>E-mail:</b> <a href="mailto:christopher.taylor@flintshire.gov.uk">christopher.taylor@flintshire.gov.uk</a>

<b>8.00</b>	<b>GLOSSARY OF TERMS</b>
8.01	<p><b>Budget Re-profiling:</b> Capital schemes are very dynamic and a number of factors can influence their timing and funding. Budget re-profiling assures that the correct resources are available in the correct accounting period to finance the actual level of expenditure.</p> <p><b>Capital Expenditure:</b> Expenditure on the acquisition of <b>non-current assets</b> or expenditure which extends the useful life of an existing asset</p> <p><b>Capital Programme:</b> The Council's financial plan covering capital schemes and expenditure proposals for the current year and a number of future years. It also includes estimates of the capital resources available to finance the programme.</p> <p><b>Capital Receipts:</b> Receipts (in excess of £10,000) realised from the disposal of assets.</p> <p><b>Carry Forward:</b> Carry forward occurs when schemes due to be completed in a given financial year are delayed until a subsequent year. In this case the relevant funding is carried forward to meet the delayed, contractually committed expenditure.</p>

**CERA:** Capital Expenditure charged to Revenue Account. The Council is allowed to use its revenue resources to fund capital expenditure. However the opposite is not permissible.

**Council Fund (CF):** The fund to which all the Council's revenue and capital expenditure is charged.

**Housing Revenue Account (HRA):** The fund to which all the Council's revenue and capital expenditure relating to its housing stock is charged.

**MRA:** Major Repairs Allowance. A general capital grant from WG for HRA purposes.

**Non-current Asset:** A resource controlled (but not necessarily owned) by the Council, from which economic benefits or service potential are expected to flow to the Council for more than 12 months.

**Section 106:** Monies are received from developers/contractors pursuant to Section 106 of the Town & Country Planning Act 1990. These sums are available for use once the relevant terms of the individual agreement have been met. The monies are most commonly used for educational enhancement, play areas, highways and affordable housing.

**Target Hardening:** Measures taken to prevent unauthorised access to Council sites.

**Unhypothecated Supported Borrowing (USB), commonly referred to as Supported Borrowing** - Each year Welsh Government provide Councils with a Supported Borrowing allocation. Councils borrow to fund capital expenditure equivalent to that annual allocation, Welsh Government then include funding to cover the revenue costs associated with the borrowing for future years within the Revenue Support Grant. The Council decides how this funding is spent.

**Unsupported (Prudential) Borrowing:** Borrowing administered under the Prudential Code, whereby Authorities can set their own policies on acceptable levels and types of borrowing. The Prudential Framework allows Authorities to take out loans in response to overall cash flow forecasts and other factors provided they can show that the borrowing is to meet planned capital expenditure in the current year or the next three years.

## CAPITAL PROGRAMME - CHANGES DURING 2021/22

	Original Budget 2021/22	Carry Forward from 2020/21	2021/22 Previously Reported			Savings (Current)	Changes (Current)	Revised Budget 2021/22
			Changes	Carry Forward to 2022/23	Savings			
	£m	£m	£m	£m		£m	£m	£m
<b>Council Fund :</b>								
<b>People &amp; Resources</b>								
'Headroom'	0.350	0.210	(0.420)	0.000	0.000	0.000	0.000	0.140
Corporate Finance - H & S	0.000	0.050	(0.035)	0.000	0.000	0.000	0.000	0.015
	<b>0.350</b>	<b>0.260</b>	<b>(0.455)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.155</b>
<b>Governance</b>								
Information Technology	0.422	0.505	0.052	(0.103)	0.000	(0.020)	0.743	1.599
	<b>0.422</b>	<b>0.505</b>	<b>0.052</b>	<b>(0.103)</b>	<b>0.000</b>	<b>(0.020)</b>	<b>0.743</b>	<b>1.599</b>
<b>Education &amp; Youth</b>								
Education - General	0.445	3.454	2.024	(4.033)	0.000	0.000	1.191	3.081
Primary Schools	1.400	0.400	3.790	(0.073)	0.000	0.000	0.292	5.809
Schools Modernisation	3.525	0.217	4.180	0.000	0.000	0.000	0.187	8.109
Secondary Schools	0.207	3.400	1.890	(0.205)	0.000	0.000	0.411	5.703
Special Education	0.300	0.099	0.240	0.200	0.000	0.000	0.000	0.839
	<b>5.877</b>	<b>7.570</b>	<b>12.124</b>	<b>(4.111)</b>	<b>0.000</b>	<b>0.000</b>	<b>2.081</b>	<b>23.541</b>
<b>Social Services</b>								
Services to Older People	0.656	0.506	0.158	(0.050)	(0.450)	0.000	0.000	0.820
Children's Services	0.364	0.092	5.243	(0.882)	0.000	0.000	(0.788)	4.029
	<b>1.020</b>	<b>0.598</b>	<b>5.401</b>	<b>(0.932)</b>	<b>(0.450)</b>	<b>0.000</b>	<b>(0.788)</b>	<b>4.849</b>
<b>Planning, Environment &amp; Economy</b>								
Closed Landfill Sites	0.000	0.250	0.000	(0.250)	0.000	0.000	0.000	0.000
Engineering	0.038	0.372	0.075	(0.259)	0.000	0.000	0.000	0.226
Energy Services	0.000	0.000	0.705	0.000	0.000	0.000	0.078	0.783
Ranger Services	0.040	(0.022)	0.000	0.000	0.000	0.000	0.000	0.018
Townscape Heritage Initiatives	0.050	0.180	0.859	(0.165)	0.000	0.000	(0.390)	0.534
Private Sector Renewal/Improv't	0.040	0.070	0.498	0.000	(0.060)	(0.006)	0.117	0.659
	<b>0.168</b>	<b>0.850</b>	<b>2.137</b>	<b>(0.674)</b>	<b>(0.060)</b>	<b>(0.006)</b>	<b>(0.195)</b>	<b>2.220</b>
<b>Streetscene &amp; Transportation</b>								
Waste	1.150	1.230	2.338	(1.930)	(0.400)	0.000	(0.817)	1.571
Cemeteries	0.265	0.000	0.000	(0.265)	0.000	0.000	0.000	0.000
Highways	0.600	1.234	2.318	0.000	0.000	0.000	(0.454)	3.698
Local Transport Grant	0.000	0.017	11.328	0.000	0.000	0.000	(7.193)	4.152
Solar Farms	0.000	0.046	0.000	(0.046)	0.000	0.000	0.000	0.000
	<b>2.015</b>	<b>2.527</b>	<b>15.984</b>	<b>(2.241)</b>	<b>(0.400)</b>	<b>0.000</b>	<b>(8.464)</b>	<b>9.421</b>

## APPENDIX A (Cont.)

	Original Budget 2021/22	Carry Forward from 2020/21	2021/22 Previously Reported			Savings (Current)	Changes (Current)	Revised Budget 2021/22
			Changes	Carry Forward to 2022/23	Savings			
	£m	£m	£m	£m	£m	£m	£m	£m
<b>Strategic Programmes</b>								
Leisure Centres	0.250	0.107	0.000	(0.282)	0.000	0.000	0.000	0.075
Play Areas	0.200	0.350	0.023	(0.394)	0.000	0.000	0.303	0.482
Libraries	0.000	0.009	0.000	(0.009)	0.000	0.000	0.000	0.000
Theatr Clwyd	0.100	0.959	1.200	(0.275)	0.000	0.000	0.000	1.984
	<b>0.550</b>	<b>1.425</b>	<b>1.223</b>	<b>(0.960)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.303</b>	<b>2.541</b>
<b>Housing &amp; Assets</b>								
Administrative Buildings	0.644	0.424	0.105	(0.130)	0.000	0.000	0.032	1.075
Community Asset Transfers	0.000	0.697	0.000	(0.655)	0.000	0.000	0.000	0.042
Affordable Housing	0.000	0.000	0.582	0.000	0.000	0.000	0.000	0.582
Disabled Facilities Grants	1.660	0.779	0.244	(0.386)	(0.386)	(0.344)	(0.005)	1.562
	<b>2.304</b>	<b>1.900</b>	<b>0.931</b>	<b>(1.171)</b>	<b>(0.386)</b>	<b>(0.344)</b>	<b>0.027</b>	<b>3.261</b>
<b>Housing Revenue Account :</b>								
Buy Back / Strategic Acquisition	0.000	0.000	0.419	0.000	0.000	0.000	0.085	0.504
Disabled Adaptations	1.114	0.000	-0.244	0.000	0.000	0.000	0.090	0.960
Energy Schemes	0.510	0.000	1.147	0.000	0.000	0.000	0.341	1.998
Major Works	0.726	0.000	0.253	0.000	0.000	0.000	(0.206)	0.773
Accelerated Programmes	0.561	0.000	0.034	0.000	0.000	0.000	(0.086)	0.509
WHQS Improvements	16.530	0.000	0.854	0.000	0.000	0.000	(0.305)	17.079
Modernisation / Improvements	1.342	0.000	-1.334	0.000	0.000	0.000	0.000	0.008
SHARP Programme	14.052	0.000	(11.394)	0.000	0.000	0.000	(0.634)	2.024
	<b>34.835</b>	<b>0.000</b>	<b>(10.265)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(0.715)</b>	<b>23.855</b>
<b>Totals :</b>								
<b>Council Fund</b>	12.706	15.635	37.397	(10.192)	(1.296)	(0.370)	(6.293)	47.587
<b>Housing Revenue Account</b>	34.835	0.000	(10.265)	0.000	0.000	0.000	(0.715)	23.855
<b>Grand Total</b>	<b>47.541</b>	<b>15.635</b>	<b>27.132</b>	<b>(10.192)</b>	<b>(1.296)</b>	<b>(0.370)</b>	<b>(7.008)</b>	<b>71.442</b>

## PEOPLE &amp; RESOURCES

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
'Headroom'	0.140	0.000	(0.140)	-100	0.000	Corporate provision - to be allocated as requested and approved.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.140m</b> to 2022/23.	
Corporate Finance - Health & Safety	0.015	0.000	(0.015)	-100	0.000	Corporate provision - to be allocated as requested and approved.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.015m</b> to 2022/23.	
<b>Total</b>	<b>0.155</b>	<b>0.000</b>	<b>(0.155)</b>	<b>-100</b>	<b>0.000</b>			

## GOVERNANCE

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Information Technology	1.599	1.319	(0.280)	-18	0.000	Server replacement (£0.018m), cyber security (£0.098m) and equipment at datacentres (£0.164m) works to continue into 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.280m</b> to 2022/23.	<b>£0.020m</b> savings identified on the air conditioning replacement project.
<b>Total</b>	<b>1.599</b>	<b>1.319</b>	<b>(0.280)</b>	<b>-18</b>	<b>0.000</b>			

Variance = Budget v Outturn

## EDUCATION &amp; YOUTH

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Education - General	3.081	2.336	(0.745)	-24	(0.121)	Upgrade of kitchen equipment in schools (£0.100m). Health & Safety (£0.027m), fire alarm upgrades works (£0.043m) and the ongoing R&M programme (£0.575m) to be completed in 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.745m</b> to 2022/23.	
Primary Schools	5.809	5.216	(0.593)	-10	(0.007)	Ysgol Bryn Coch kitchen ventilation works due to commence early 2022/23 (£0.196m). Northop Hall CP extension (£0.092m), Ysgol Glanrafon scheme (£0.236m) and ongoing R&M programme (£0.069m) to be completed in 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.593m</b> to 2022/23.	
Schools Modernisation	8.109	8.109	0.000	0	0.000			
Secondary Schools	5.703	5.551	(0.152)	-3	(0.190)	Ongoing R&M programme works (£0.054m) and Buckley Elfed car parking remaining works (£0.098m) will be completed in 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.152m</b> to 2022/23.	
Special Education	0.839	0.383	(0.456)	-54	0.000	DDA/SEN programme for works including Drury & Ysgol Trelogan CP.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.456m</b> to 2022/23.	
<b>Total</b>	<b>23.541</b>	<b>21.595</b>	<b>(1.946)</b>	<b>-8</b>	<b>(0.318)</b>			

Variance = Budget v Outturn
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## SOCIAL SERVICES

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Services to Older People	0.820	0.714	(0.106)	-13	0.000	Outstanding works to progress into 2022/23 at Marleyfield Care Home.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.106m</b> to 2022/23.	
Children's Services	4.029	4.029	0.000	0	(0.093)			
<b>Total</b>	<b>4.849</b>	<b>4.743</b>	<b>(0.106)</b>	<b>-2</b>	<b>(0.093)</b>			

Variance = Budget v Projected Outturn

## PLANNING, ENVIRONMENT &amp; ECONOMY

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Engineering	0.226	0.136	(0.090)	-40	0.000	Works to be commissioned and started in 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.090m</b> in to 2022/23.	
Energy Services	0.783	0.782	(0.001)	-0	0.000			
Ranger Services	0.018	0.018	0.000	0	0.000			
Townscape Heritage Initiatives	0.534	0.481	(0.053)	-10	(0.080)	The pandemic has caused delays to the works which are set to commence in 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.053m</b> in to 2022/23.	
Private Sector Renewal/Improvement	0.659	0.659	0.000	0	0.000			One-off saving identified of <b>£0.006m</b> in year.
<b>Total</b>	<b>2.220</b>	<b>2.076</b>	<b>(0.144)</b>	<b>-6</b>	<b>(0.080)</b>			

Variance = Budget v Outturn

## STREETSCENE &amp; TRANSPORTATION

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Waste Services	1.571	1.571	0.000	0	0.000			
Cemeteries	0.000	0.000	0.000	0	(0.265)			
Highways	3.698	3.274	(0.424)	-11	0.000	Carry forward required for a number of highway improvement schemes that will progress into 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.424m</b> to 2022/23.	The schemes have been delayed as a result of the pandemic and the impact it has had on supply chains.
Local Transport Grant	4.152	4.134	(0.018)	-0	0.000	Carry forward required to fund town centre signage in Holywell.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.018m</b> to 2022/23.	
<b>Total</b>	<b>9.421</b>	<b>8.979</b>	<b>(0.442)</b>	<b>-5</b>	<b>(0.265)</b>			

Variance = Budget v Outturn

## STRATEGIC PROGRAMMES

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Leisure Centres	0.075	0.071	(0.004)	-5	(0.132)	Continuing works on the Leisure Centres estates.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.004m</b> in to 2022/23.	
Play Areas	0.482	0.482	0.000	0	(0.151)			
Libraries	0.000	0.000	0.000	0	(0.009)			
Theatr Clwyd	1.984	1.984	0.000	0	(0.028)			
<b>Total</b>	<b>2.541</b>	<b>2.537</b>	<b>(0.004)</b>	<b>-0</b>	<b>(0.320)</b>			

Variance = Budget v Outturn

## HOUSING &amp; ASSETS

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget £m	Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Administrative Buildings	1.075	0.617	(0.458)	-43	(0.130)	Programme of works to progress into 2022/23.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.458m</b> in to 2022/23.	
Community Asset Transfers	0.042	0.042	0.000	0	0.000			The funding for Capital Asset Transfers is allocated for specific purposes and is drawn down as and when required.
Affordable Housing	0.582	0.582	0.000	0	0.000			
Disabled Facilities Grants	1.562	1.562	0.000	0	0.000	A staffing restructure plus, a stabilisation of works resulted in the remaining budget not being required in the new year. Base budget plus previous carry forwards is sufficient.		DFG spend is customer driven and volatile. Saving of <b>£0.344m</b> identified.
<b>Total</b>	<b>3.261</b>	<b>2.803</b>	<b>(0.458)</b>	<b>-14</b>	<b>(0.130)</b>			

Variance = Budget v Outturn

## HOUSING REVENUE ACCOUNT

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget	Outturn	Variance (Under)/ Over	Variance %age	Variance Prev Qtr	Cause of Variance	Action Required	Comments
	£m	£m	£m	%	£m			
Buy Back / Strategic Acquisition	0.504	0.504	0.000	0				
Disabled Adaptations	0.960	0.960	0.000	0	0.000			
Energy Services	1.998	1.998	0.000	0	0.000			
Major Works	0.773	0.773	0.000	0	0.000			
Accelerated Programmes	0.509	0.509	0.000	0	0.000			
WHQS Improvements	17.079	17.079	0.000	0	0.000			
Modernisation / Improvements	0.008	0.008	0.000	0	0.000			
SHARP	2.024	2.024	0.000	0	0.000			
<b>Total</b>	<b>23.855</b>	<b>23.855</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>			

Variance = Budget v Outturn

## SUMMARY

## Capital Budget Monitoring 2021/22 - Outturn

Programme Area	Total Budget	Outturn	Variance (Under)/ Over	Variance %age	Variance Prev Qtr	Cause of Variance	Action Required	Comments
	£m	£m	£m	%	£m			
People & Resources	0.155	0.000	(0.155)	-100	0.000			
Governance	1.599	1.319	(0.280)	-18	0.000			
Education & Youth	23.541	21.595	(1.946)	-8	(0.318)			
Social Services	4.849	4.743	(0.106)	-2	(0.093)			
Planning, Environment & Economy	2.220	2.076	(0.144)	-6	(0.080)			
Streetscene & Transportation	9.421	8.979	(0.442)	-5	(0.265)			
Strategic Programmes	2.541	2.537	(0.004)	-0	(0.320)			
Housing & Assets	3.261	2.803	(0.458)	-14	(0.130)			
<b>Sub Total - Council Fund</b>	<b>47.587</b>	<b>44.052</b>	<b>(3.535)</b>	<b>-7</b>	<b>(1.206)</b>			
Housing Revenue Account	23.855	23.855	0.000	0	0.000			
<b>Total</b>	<b>71.442</b>	<b>67.907</b>	<b>(3.535)</b>	<b>-5</b>	<b>(1.206)</b>			

Variance = Budget v Outturn





INVESTMENT IN COUNTY TOWNS - 2021/22- Outturn

APPENDIX C (Cont)

TOWN FUNDING	ACTUAL TO DATE £000	BUCKLEY		CONNAH'S QUAY		FLINT		HOLYWELL		MOLD		QUEENSFERRY		SALTNEY		UNALLOCATED		TOTALS			
		Internal £000	External £000	Total £000																	
<b>EXPENDITURE</b>																					
<b>HOUSING - HRA</b>																					
SHARP	2,024					20		1,635	289	5		2				73			1,715	309	2,024
<b>EDUCATION &amp; YOUTH</b>																					
Queensferry Campus	7,651											2,214	5,437						2,214	5,437	7,651
Ysgol Glanrafon	3,157										3,157								0	3,157	3,157
Castell Alun High School	4,216													3,121	1,095				3,121	1,095	4,216
<b>SOCIAL CARE</b>																					
Marleyfield EPH	605	605																	605	0	605
Ty Nyth, Children's Residential Care	462										462								0	462	462
<b>PLANNING, ENVIRONMENT &amp; ECONOMY</b>																					
Solar PV Farms	600			600															600	0	600
<b>STREETSCENE &amp; TRANSPORTION</b>																					
Improvements to Standard Yard Waste Transfer Station	386		386																0	386	386
Improvements to Greenfield Waste Transfer Station	795							27	768										27	768	795
Highways Maintenance	2,506	137	28	35		197		344	421	92	433	242		103	68	406	0	1,556	950	2,506	
Transport Grant	4,133		772		207		151		1,011		253		136		542		1,061	0	4,133	4,133	
<b>STRATEGIC PROGRAMMES</b>																					
Theatr Clwyd - Redevelopment	1,984									661	1,323								661	1,323	1,984
<b>HOUSING &amp; ASSETS</b>																					
Affordable Housing	582									582									582	0	582
	29,101	742	1,186	635	207	197	171	2,006	2,489	1,340	5,628	2,458	5,573	3,224	1,705	479	1,061	11,081	18,020	29,101	

AREA TOTAL

1,928

842

368

4,495

6,968

8,031

4,929

1,540

INVESTMENT IN COUNTY TOWNS - 2022-2024 BUDGET

APPENDIX C (Cont)

TOWN FUNDING	FUTURE BUDGET £000	BUCKLEY		CONNAH'S QUAY		FLINT		HOLYWELL		MOLD		QUEENSFERRY		SALTNEY		UNALLOCATED		TOTALS			
		Internal £000	External £000	Total £000																	
<b>EXPENDITURE</b>																					
<b>HOUSING - HRA</b>																					
SHARP	10,052	968		817		44		4,060		3,285		878							10,052	0	10,052
<b>EDUCATION &amp; YOUTH</b>																					
Ysgol Croes Atti, Shotton	750			262	488														262	488	750
Ysgol Croes Atti, Flint	5,550					1,975	3,575												1,975	3,575	5,550
Drury County Primary	3,650	1,278	2,372																1,278	2,372	3,650
Penyffordd CP	600	257	343																257	343	600
Elfed High School	4,488	1,571	2,917																1,571	2,917	4,488
Mynydd Isa Area	2,312	1,503	809																1,503	809	2,312
Saltney/Broughton Area	25,000												16,250	8,750					16,250	8,750	25,000
Joint Archive Facility, FCC and DCC	3,028									3,028									3,028	0	3,028
<b>SOCIAL CARE</b>																					
Mockingbird	384																384		384	0	384
Ty Nyth, Children's Residential Care	789					650				789									789	0	789
Croes Atti Residential Care Home	650																		650	0	650
Relocation of Tri-Ffordd Day Service provision	2,700									2,700									2,700	0	2,700
<b>STREETSCENE &amp; TRANSPORTION</b>																					
Improvements to Standard Yard Waste Transfer Station	3,405	3,405																	3,405	0	3,405
Highways Asset Management Plan	3,000															3,000			3,000	0	3,000
Transport Grant	5,689		581		1,356		40		84		365		2,714				549		0	5,689	5,689
<b>STRATEGIC PROGRAMMES</b>																					
Theatr Clwyd - Redevelopment	38,275									7,000	31,275								7,000	31,275	38,275
<b>HOUSING &amp; ASSETS</b>																					
Affordable Housing	23,510			1,500		2,600				318		3,000					16,092		23,510	0	23,510
	133,832	8,982	7,022	2,579	1,844	5,269	3,615	4,060	84	17,120	31,640	3,878	2,714	16,250	8,750	19,476	549	77,614	56,218	133,832	

AREA TOTAL 16,004 4,423 8,884 4,144 48,760 6,592 25,000 20,025