

## CABINET MEETING

<b>Date of Meeting</b>	Tuesday 15 <sup>th</sup> November 2016
<b>Report Subject</b>	Capital Programme Monitoring 2016/17 (Month 6)
<b>Portfolio Holder</b>	Leader of the Council and Cabinet Member for Finance
<b>Report By</b>	Corporate Finance Manager
<b>Strategic / Operational</b>	Operational

### EXECUTIVE SUMMARY

The report summarises changes made to the Capital Programme 2016/17 since Month 4 to the end of Month 6 (September 2016), along with expenditure to date and projected outturn.

The Capital Programme has increased by £1.420m in the period, due to:-

- Introduction of Section 106 funding for Play Area Equipment (£0.110m);
- Vibrant & Viable Places (VVP) grant funding Welsh Government (WG) (£0.339m);
- WG funding for Private Sector Renewal (£0.748m);
- Other Aggregate Increases (£0.331m).

Offset by:-

- Rollover to 2017/18 (£0.067m) approved in Month 4
- Other Aggregate Decreases (£0.041m).

Actual spend to Month 6 is £30.170m.

The projected outturn is £60.637m, an overspend of £0.086m.

Resources available for funding future capital expenditure currently c£3.613m.

## RECOMMENDATIONS

(1)	Cabinet are requested to approve the overall report.
(2)	Cabinet are requested to approve the rollover adjustments set out at 1.13.
(3)	Cabinet are requested to approve the allocation of Headroom Funding to the Road Safety Scheme and the upgrading of Council Chamber microphone system as set out at 1.14.

## REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE CAPITAL PROGRAMME MONITORING POSITION FOR MONTH 6 - 2016/17</b>																																																																																																																			
	<b>Background</b>																																																																																																																			
1.01	The Council approved a Housing Revenue Account (HRA) capital programme for 2016/17 of £25.933m and a Council Fund (CF) capital programme of £21.143m at its meeting of 16 <sup>th</sup> February, 2016.																																																																																																																			
1.02	For presentational purposes the capital programme is shown as a whole, with sub-totals for the Council Fund and HRA. In reality the HRA programme is ring fenced and can only be used for HRA purposes.																																																																																																																			
	<b>Changes since Budget approval</b>																																																																																																																			
1.03	Table 1 below sets out how the programme has changed during 2016/17. More detailed cumulative information relating to each Portfolio is provided in Appendix A:-																																																																																																																			
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1.04	<p><b>Rollover from 2015/16</b></p> <p>Rollover sums from 2015/16 to 2016/17, totalling £6.192m (CF £4.692m, HRA £1.500m), were approved by Cabinet.</p>																																																												
1.05	<p><b>Changes during this period</b></p> <p>Changes during this period have resulted in a net increase in the programme total of £1.487m (CF £1.404m, HRA £0.083m). A summary of the changes, showing major items, is in Table 2 below:-</p> <p><b>Table 2</b></p> <table border="1" data-bbox="368 600 1337 1581"> <thead> <tr> <th colspan="2" data-bbox="368 600 1184 685"><b>CHANGES DURING THIS PERIOD</b></th> <th data-bbox="1184 685 1337 734"><b>£m</b></th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="368 734 1184 770"><b><u>COUNCIL FUND</u></b></td> <td></td> </tr> <tr> <td colspan="2" data-bbox="368 770 1184 806"><b>Increases</b></td> <td></td> </tr> <tr> <td data-bbox="368 806 1184 842">Private Sector Renewal / Improvement</td> <td></td> <td data-bbox="1184 806 1337 842">0.748</td> </tr> <tr> <td data-bbox="368 842 1184 878">Vibrant &amp; Viable Places Deeside</td> <td></td> <td data-bbox="1184 842 1337 878">0.339</td> </tr> <tr> <td data-bbox="368 878 1184 913">Playareas</td> <td></td> <td data-bbox="1184 878 1337 913">0.110</td> </tr> <tr> <td data-bbox="368 913 1184 949">Other Aggregate Increases</td> <td></td> <td data-bbox="1184 913 1337 949">0.248</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1184 949 1337 985">1.445</td> </tr> <tr> <td colspan="2" data-bbox="368 985 1184 1021"><b>Decreases</b></td> <td></td> </tr> <tr> <td data-bbox="368 1021 1184 1057">Other Aggregate Decreases</td> <td></td> <td data-bbox="1184 1021 1337 1057">(0.041)</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1184 1057 1337 1093">(0.041)</td> </tr> <tr> <td colspan="2" data-bbox="368 1093 1184 1128"><b>Total</b></td> <td data-bbox="1184 1093 1337 1128"><b>1.404</b></td> </tr> <tr> <td colspan="2" data-bbox="368 1128 1184 1164"><b><u>HRA</u></b></td> <td></td> </tr> <tr> <td colspan="2" data-bbox="368 1164 1184 1200"><b>Increases</b></td> <td></td> </tr> <tr> <td data-bbox="368 1200 1184 1236">Other Aggregate Increases</td> <td></td> <td data-bbox="1184 1200 1337 1236">0.083</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1184 1236 1337 1272">0.083</td> </tr> <tr> <td colspan="2" data-bbox="368 1272 1184 1308"><b>Decreases</b></td> <td></td> </tr> <tr> <td data-bbox="368 1308 1184 1344">Other Aggregate Decreases</td> <td></td> <td data-bbox="1184 1308 1337 1344">0.000</td> </tr> <tr> <td></td> <td></td> <td data-bbox="1184 1344 1337 1379">0.000</td> </tr> <tr> <td colspan="2" data-bbox="368 1379 1184 1415"><b>Total</b></td> <td data-bbox="1184 1379 1337 1415"><b>0.083</b></td> </tr> </tbody> </table>	<b>CHANGES DURING THIS PERIOD</b>		<b>£m</b>	<b><u>COUNCIL FUND</u></b>			<b>Increases</b>			Private Sector Renewal / Improvement		0.748	Vibrant & Viable Places Deeside		0.339	Playareas		0.110	Other Aggregate Increases		0.248			1.445	<b>Decreases</b>			Other Aggregate Decreases		(0.041)			(0.041)	<b>Total</b>		<b>1.404</b>	<b><u>HRA</u></b>			<b>Increases</b>			Other Aggregate Increases		0.083			0.083	<b>Decreases</b>			Other Aggregate Decreases		0.000			0.000	<b>Total</b>		<b>0.083</b>
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## Capital Expenditure compared to Budget

1.09 Actual expenditure as at Month 6 (end of September 2016) across the whole of the capital programme is £30.170m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget. This shows that 49.83% of the budget has been spent (CF 56.41%, HRA 42.95%). Corresponding figures for Month 6 2015/16 were 28.13% (CF 30.67%, HRA 22.77%).

1.10 The table also shows the current projected outturn of £60.637m. This indicates a projected overspend (pending adjustments) of £0.086m on the Council Fund and a breakeven position on the HRA.

**Table 3**

EXPENDITURE	Revised Budget	Cumulative Expenditure Month 6	Percentage Spend v Budget	Projected Outturn	Variance Budget v Outturn (Under)/Over
	£m	£m	%	£m	£m
Chief Executives	0	(0.004)	0	0	0
People & Resources	0.348	0	0	0.348	0
Governance	0.839	0.322	38.38	0.839	0
Education & Youth	14.943	10.683	71.49	14.939	(0.004)
Social Care	0	0	0	0	0
Community & Enterprise	5.485	3.406	62.10	5.485	0
Planning & Environment	1.405	0.195	13.88	1.405	0
Transport & Streetscene	5.602	2.153	38.43	5.602	0
Organisational Change 1	0.136	0.149	109.56	0.226	0.090
Organisational Change 2	2.182	0.549	25.16	2.182	0
<b>Council Fund Total</b>	<b>30.940</b>	<b>17.453</b>	<b>56.41</b>	<b>31.026</b>	<b>0.086</b>
Disabled Adaptations	1.030	0.504	48.93	1.030	0
Energy Schemes	1.133	0.960	84.73	1.133	0
Major Works	1.650	1.153	69.88	1.650	0
Accelerated Programmes	0.700	0.446	63.71	0.700	0
WHQS Improvements	18.240	7.142	39.16	18.240	0
SHARP Programme	6.858	2.512	36.63	6.858	0
<b>Housing Revenue Account Total</b>	<b>29.611</b>	<b>12.717</b>	<b>42.95</b>	<b>29.611</b>	<b>0.000</b>
<b>Programme Total</b>	<b>60.551</b>	<b>30.170</b>	<b>49.83</b>	<b>60.637</b>	<b>0.086</b>

1.11 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 Early Identified Rollover (EIR) into 2017/18 has been identified, this is also included in the narrative.

1.12	<p><b>Rollover into 2017/18</b></p> <p>As at Month 6 EIR of £0.004m (CF £0.004m) has been identified which reflects reviewed spending plans across all programme areas; these committed amounts have been identified as now required to meet the cost of programme works and/or retention payments in 2017/18.</p>																								
1.13	<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="336 566 1369 992"> <thead> <tr> <th data-bbox="336 566 826 656"><b>ROLLOVER INTO 2017/18</b></th> <th data-bbox="826 566 994 656"><b>Month 4 £m</b></th> <th data-bbox="994 566 1185 656"><b>Month 6 £m</b></th> <th data-bbox="1185 566 1369 656"><b>Total £m</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="336 656 826 723">Education &amp; Youth</td> <td data-bbox="826 656 994 723">0.012</td> <td data-bbox="994 656 1185 723">0.004</td> <td data-bbox="1185 656 1369 723">0.016</td> </tr> <tr> <td data-bbox="336 723 826 757">Transport &amp; Streetscene</td> <td data-bbox="826 723 994 757">0.055</td> <td data-bbox="994 723 1185 757">0</td> <td data-bbox="1185 723 1369 757">0.055</td> </tr> <tr> <td data-bbox="336 757 826 813"><b>Council Fund</b></td> <td data-bbox="826 757 994 813"><b>0.067</b></td> <td data-bbox="994 757 1185 813"><b>0.004</b></td> <td data-bbox="1185 757 1369 813"><b>0.071</b></td> </tr> <tr> <td data-bbox="336 813 826 891"><b>Housing Revenue Account</b></td> <td data-bbox="826 813 994 891"><b>0.000</b></td> <td data-bbox="994 813 1185 891"><b>0</b></td> <td data-bbox="1185 813 1369 891"><b>0.000</b></td> </tr> <tr> <td data-bbox="336 891 826 992"><b>TOTAL</b></td> <td data-bbox="826 891 994 992"><b>0.067</b></td> <td data-bbox="994 891 1185 992"><b>0.004</b></td> <td data-bbox="1185 891 1369 992"><b>0.071</b></td> </tr> </tbody> </table>	<b>ROLLOVER INTO 2017/18</b>	<b>Month 4 £m</b>	<b>Month 6 £m</b>	<b>Total £m</b>	Education & Youth	0.012	0.004	0.016	Transport & Streetscene	0.055	0	0.055	<b>Council Fund</b>	<b>0.067</b>	<b>0.004</b>	<b>0.071</b>	<b>Housing Revenue Account</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>TOTAL</b>	<b>0.067</b>	<b>0.004</b>	<b>0.071</b>
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<b>TOTAL</b>	<b>0.067</b>	<b>0.004</b>	<b>0.071</b>																						
1.14	<p><b>Additional Allocations</b></p> <p>As at Month 6 two requests for resources have been received which, if approved, can be funded from the existing headroom. These are as follows:-</p> <ul style="list-style-type: none"> <li>• A priority road safety scheme involving the installation of an Average Speed Camera System along the A548 Sealand Road (£0.130m)</li> <li>• Upgrading of the Council Chamber microphone system, including portable units for the Delyn and Clwyd Committee Rooms to support the Council's move to the webcasting of all meetings (£0.065m).</li> </ul> <p>It is recommended that Cabinet approve these allocations.</p>																								
1.15	<p><b>Savings</b></p> <p>As at Month 6 no savings have been identified in the programme.</p>																								

## Financing

1.16 The capital programme is financed as summarised in Table 5 below:-

**Table 5**

FINANCING RESOURCES	General Financing <sup>1</sup>	Specific Financing <sup>2</sup>	Total Financing
	£m	£m	£m
<b>Latest Monitoring</b>			
Council Fund	6.838	23.223	30.061
Housing Revenue Account	5.000	25.490	30.490
<b>Total Financing Resources</b>	<b>11.838</b>	<b>48.713</b>	<b>60.551</b>

1 Supported Borrowing / General Capital Grant / Capital Receipts / MRA  
2 Grants & Contributions / CERA / Reserves / Prudential & Other

1.17 Given the continuing uncertainty over the realisation of asset disposals, no capital receipts were assumed for 2016/17 budget setting purposes. However, any assets realised in year would be available for capital investment (see Sections 1.18 to 1.19 below).

## Funding of 2016/17 Approved Schemes

1.18 The position as at Month 6 is summarised in Table 6 below:-

**Table 6**

FUNDING OF APPROVED SCHEMES	£m	£m
	<b>Surplus from 2015/16</b>	
<b>Increases</b>		
Previously Approved	0.955	
		0.955
<b>Decreases</b>		
Actual In year receipts	(1.189)	
Unallocated Funding	(0.245)	(1.434)
<b>Funding Available</b>		<b>(3.613)</b>

1.19 The final outturn surplus from 2015/16 was £3.134m (£3.168m as per Outturn report to Cabinet 19 July, 2016).

	<p>Actual receipts to Month 6 amount to £1.189m and capital funding unallocated remains at £0.245m.</p> <p>Taken as a whole this indicates that c£3.613m is available to fund unallocated capital schemes.</p>
1.20	<p>Portfolios, through their business plans, have identified significant capital investment needed to improve services and achieve revenue efficiencies. Business cases are in the process of being written, the intention being to bring additional capital schemes to Cabinet for approval in the current and/or future financial years.</p>

<b>2.00</b>	<b>RESOURCE IMPLICATIONS</b>
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.

<b>3.00</b>	<b>CONSULTATIONS REQUIRED / CARRIED OUT</b>
3.01	No consultation is required as a direct result of this report.

<b>4.00</b>	<b>RISK MANAGEMENT</b>
4.01	At this stage in the financial year and given the size and complexity of schemes within the programme, it is considered that the level of spend against budget is appropriate and poses no risk or negative impact for the Council e.g. loss of external funding.
4.02	The 2016/17 HRA Capital Programme is significantly larger than in previous years and so may present a risk in terms of achieving spending levels. This will need to be closely monitored during the year.

<b>5.00</b>	<b>APPENDICES</b>
5.01	Appendix A: Capital Programme - Changes during 2016/17
5.02	Appendix B: Variances

<b>6.00</b>	<b>LIST OF ACCESSIBLE BACKGROUND DOCUMENTS</b>
6.01	<p>Capital Programme monitoring papers 2016/17.</p> <p><b>Contact Officer:</b> Andrew Elford Accountant</p> <p><b>Telephone:</b> 01352 702291</p> <p><b>E-Mail:</b> <a href="mailto:andrew.elford@flintshire.gov.uk">andrew.elford@flintshire.gov.uk</a></p>

<b>7.00</b>	<b>GLOSSARY OF TERMS</b>
7.01	<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>CERA: Capital Expenditure charged to Revenue Account.</b> The Council is allowed to use its revenue resources to fund capital expenditure. However the opposite is not permissible.</p> <p><b>Council Fund (CF):</b> The fund to which all the Council's revenue and capital expenditure is charged.</p> <p><b>Housing Revenue Account (HRA):</b> The fund to which all the Council's revenue and capital expenditure relating to its housing stock is charged.</p> <p><b>MRA: Major Repairs Allowance.</b> A general capital grant from WG for HRA purposes.</p> <p><b>Rollover:</b> Rollover 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 'rolled over' to meet the delayed, contractually committed expenditure.</p>