

CABINET

Date of Meeting	Tuesday, 16 th July 2019
Report Subject	Capital Programme Monitoring 2018/19 (Outturn)
Cabinet Member	Cabinet Member for Finance
Report By	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The report summarises changes made to the Capital Programme 2018/19 during the last quarter of 2018/19.

The Capital Programme has seen a net increase of £1.024m during the period. This is comprised of:-

- Net increases in the programme of £4.857m (CF £4.792m, HRA £0.065m);
- Net Carry Forward to 2019/20 of (£3.833m), consisting of; approved at Month 9 (£1.815m), additional School Maintenance Grant (£2.043m) partially offset by Carry Forward reversal of £0.025m.

Actual expenditure was £66.423m.

The final outturn for 2017/18 was a minor funding deficit of £0.068m. There have been a number of capital receipts in year and a small increase in capital funding announced in the Final Settlement. In addition, in November Welsh Government (WG) announced an additional £100m of capital funding spread across 2018/19 to 2020/21. All this, taken together with an original projected shortfall of £8.216m in the capital programme 2018/19 to 2020/21, puts the current funding deficit, for the 3 year period, at £1.187m. This is in advance of any additional capital receipts or other funding being realised.

RECOMMENDATIONS

1	Cabinet are requested to approve the overall report.
2	Cabinet are requested to approve the carry forward adjustments set out at 1.13.

REPORT DETAILS

1.00	EXPLAINING THE OUTTURN CAPITAL PROGRAMME MONITORING POSITION- 2018/19																																																																																																
	Background																																																																																																
1.01	The Council approved a Council Fund (CF) capital programme of £23.773m and a Housing Revenue Account (HRA) capital programme of £36.496m for 2018/19 at its meeting of 20 th February, 2018.																																																																																																
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.																																																																																																
	Changes since Budget approval																																																																																																
1.03	Table 1 below sets out how the programme has changed during 2018/19. More detailed cumulative information relating to each Portfolio is provided in Appendix A:-																																																																																																
	<p>Table 1</p> <table border="1"> <thead> <tr> <th rowspan="3">REVISED PROGRAMME</th> <th>Original Budget 2018/19</th> <th>Carry Forward from 2017/18</th> <th colspan="2">2018/19 Previously</th> <th>Changes - This Period</th> <th>Revised Budget 2018/19</th> </tr> <tr> <th></th> <th></th> <th>Changes</th> <th>Carry Forward to 2019/20</th> <th></th> <th></th> </tr> <tr> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> </tr> </thead> <tbody> <tr> <td>People & Resources</td> <td>0.250</td> <td>0.233</td> <td>0</td> <td>0</td> <td>(0.280)</td> <td>0.203</td> </tr> <tr> <td>Governance</td> <td>0.408</td> <td>0.068</td> <td>0</td> <td>0</td> <td>0</td> <td>0.476</td> </tr> <tr> <td>Education & Youth</td> <td>17.000</td> <td>0.385</td> <td>1.429</td> <td>(3.197)</td> <td>0.650</td> <td>16.267</td> </tr> <tr> <td>Social Care</td> <td>1.955</td> <td>2.168</td> <td>0</td> <td>(0.580)</td> <td>2.147</td> <td>5.690</td> </tr> <tr> <td>Planning, Environment & Economy</td> <td>0</td> <td>0.664</td> <td>0.410</td> <td>(0.570)</td> <td>0.187</td> <td>0.691</td> </tr> <tr> <td>Streetscene & Transportation</td> <td>1.100</td> <td>2.845</td> <td>9.897</td> <td>(1.523)</td> <td>(0.134)</td> <td>12.185</td> </tr> <tr> <td>Strategic Programmes</td> <td>0.660</td> <td>0.453</td> <td>2.202</td> <td>(0.067)</td> <td>0.206</td> <td>3.454</td> </tr> <tr> <td>Housing & Assets</td> <td>2.400</td> <td>0.889</td> <td>1.112</td> <td>(0.200)</td> <td>2.016</td> <td>6.217</td> </tr> <tr> <td>Council Fund Total</td> <td>23.773</td> <td>7.705</td> <td>15.050</td> <td>(6.137)</td> <td>4.792</td> <td>45.183</td> </tr> <tr> <td>HRA Total</td> <td>36.496</td> <td>0.000</td> <td>(9.528)</td> <td>0.000</td> <td>0.065</td> <td>27.033</td> </tr> <tr> <td>Programme Total</td> <td>60.269</td> <td>7.705</td> <td>5.522</td> <td>(6.137)</td> <td>4.857</td> <td>72.216</td> </tr> </tbody> </table>	REVISED PROGRAMME	Original Budget 2018/19	Carry Forward from 2017/18	2018/19 Previously		Changes - This Period	Revised Budget 2018/19			Changes	Carry Forward to 2019/20			£m	£m	£m	£m	£m	£m	People & Resources	0.250	0.233	0	0	(0.280)	0.203	Governance	0.408	0.068	0	0	0	0.476	Education & Youth	17.000	0.385	1.429	(3.197)	0.650	16.267	Social Care	1.955	2.168	0	(0.580)	2.147	5.690	Planning, Environment & Economy	0	0.664	0.410	(0.570)	0.187	0.691	Streetscene & Transportation	1.100	2.845	9.897	(1.523)	(0.134)	12.185	Strategic Programmes	0.660	0.453	2.202	(0.067)	0.206	3.454	Housing & Assets	2.400	0.889	1.112	(0.200)	2.016	6.217	Council Fund Total	23.773	7.705	15.050	(6.137)	4.792	45.183	HRA Total	36.496	0.000	(9.528)	0.000	0.065	27.033	Programme Total	60.269	7.705	5.522	(6.137)	4.857	72.216
REVISED PROGRAMME	Original Budget 2018/19		Carry Forward from 2017/18	2018/19 Previously		Changes - This Period	Revised Budget 2018/19																																																																																										
				Changes	Carry Forward to 2019/20																																																																																												
	£m	£m	£m	£m	£m	£m																																																																																											
People & Resources	0.250	0.233	0	0	(0.280)	0.203																																																																																											
Governance	0.408	0.068	0	0	0	0.476																																																																																											
Education & Youth	17.000	0.385	1.429	(3.197)	0.650	16.267																																																																																											
Social Care	1.955	2.168	0	(0.580)	2.147	5.690																																																																																											
Planning, Environment & Economy	0	0.664	0.410	(0.570)	0.187	0.691																																																																																											
Streetscene & Transportation	1.100	2.845	9.897	(1.523)	(0.134)	12.185																																																																																											
Strategic Programmes	0.660	0.453	2.202	(0.067)	0.206	3.454																																																																																											
Housing & Assets	2.400	0.889	1.112	(0.200)	2.016	6.217																																																																																											
Council Fund Total	23.773	7.705	15.050	(6.137)	4.792	45.183																																																																																											
HRA Total	36.496	0.000	(9.528)	0.000	0.065	27.033																																																																																											
Programme Total	60.269	7.705	5.522	(6.137)	4.857	72.216																																																																																											

1.04	<p>Carry Forward from 2017/18</p> <p>Carry forward sums from 2017/18 to 2018/19, totalling £7.705m (CF £7.705m, HRA £0.000m), were approved as a result of the quarterly monitoring reports presented to Cabinet during 2017/18.</p>																																																																														
1.05	<p>Changes during this period</p> <p>Funding changes during this period have resulted in a net increase in the programme total of £4.857m (CF £4.792m, HRA £0.065m). A summary of the changes, detailing major items, is shown in Table 2 below:-</p> <p>Table 2</p> <table border="1" data-bbox="359 638 1348 1892"> <thead> <tr> <th colspan="3" data-bbox="359 638 1348 728">CHANGES DURING THIS PERIOD</th> </tr> <tr> <th data-bbox="359 728 1037 772"></th> <th data-bbox="1037 728 1173 772">Para</th> <th data-bbox="1173 728 1348 772">£m</th> </tr> </thead> <tbody> <tr> <td colspan="3" data-bbox="359 772 1348 817"><u>COUNCIL FUND</u></td> </tr> <tr> <td colspan="3" data-bbox="359 817 1348 862">Increases</td> </tr> <tr> <td data-bbox="359 862 1037 907">Additional School Maintenance Grant</td> <td data-bbox="1037 862 1173 907">1.06</td> <td data-bbox="1173 862 1348 907">2.043</td> </tr> <tr> <td data-bbox="359 907 1037 952">Learning Disability</td> <td data-bbox="1037 907 1173 952">1.07</td> <td data-bbox="1173 907 1348 952">1.942</td> </tr> <tr> <td data-bbox="359 952 1037 996">Highways</td> <td data-bbox="1037 952 1173 996">1.07</td> <td data-bbox="1173 952 1348 996">0.959</td> </tr> <tr> <td data-bbox="359 996 1037 1041">Admin Buildings</td> <td data-bbox="1037 996 1173 1041">1.08</td> <td data-bbox="1173 996 1348 1041">0.891</td> </tr> <tr> <td data-bbox="359 1041 1037 1086">Private Sector Renewal/Improv't</td> <td data-bbox="1037 1041 1173 1086">1.09</td> <td data-bbox="1173 1041 1348 1086">0.707</td> </tr> <tr> <td data-bbox="359 1086 1037 1131">Affordable Housing</td> <td data-bbox="1037 1086 1173 1131">1.09</td> <td data-bbox="1173 1086 1348 1131">0.418</td> </tr> <tr> <td data-bbox="359 1131 1037 1176">Other Aggregate Increases</td> <td data-bbox="1037 1131 1173 1176">1.09</td> <td data-bbox="1173 1131 1348 1176">1.599</td> </tr> <tr> <td colspan="2" data-bbox="359 1176 1173 1220"></td> <td data-bbox="1173 1176 1348 1220">8.559</td> </tr> <tr> <td colspan="3" data-bbox="359 1220 1348 1265">Decreases</td> </tr> <tr> <td data-bbox="359 1265 1037 1310">Local Transport Grant</td> <td data-bbox="1037 1265 1173 1310">1.09</td> <td data-bbox="1173 1265 1348 1310">(2.000)</td> </tr> <tr> <td data-bbox="359 1310 1037 1355">School Modernisation</td> <td data-bbox="1037 1310 1173 1355">1.09</td> <td data-bbox="1173 1310 1348 1355">(1.477)</td> </tr> <tr> <td data-bbox="359 1355 1037 1400">Other Aggregate Decreases</td> <td data-bbox="1037 1355 1173 1400">1.09</td> <td data-bbox="1173 1355 1348 1400">(0.290)</td> </tr> <tr> <td colspan="2" data-bbox="359 1400 1173 1444"></td> <td data-bbox="1173 1400 1348 1444">(3.767)</td> </tr> <tr> <td colspan="2" data-bbox="359 1444 1173 1489">Total</td> <td data-bbox="1173 1444 1348 1489">4.792</td> </tr> <tr> <td colspan="3" data-bbox="359 1489 1348 1534"><u>HRA</u></td> </tr> <tr> <td colspan="3" data-bbox="359 1534 1348 1579">Increases</td> </tr> <tr> <td data-bbox="359 1579 1037 1624">Other Aggregate Increases</td> <td data-bbox="1037 1579 1173 1624"></td> <td data-bbox="1173 1579 1348 1624">0.065</td> </tr> <tr> <td colspan="2" data-bbox="359 1624 1173 1668"></td> <td data-bbox="1173 1624 1348 1668">0.065</td> </tr> <tr> <td colspan="3" data-bbox="359 1668 1348 1713">Decreases</td> </tr> <tr> <td data-bbox="359 1713 1037 1758">Other Aggregate Decreases</td> <td data-bbox="1037 1713 1173 1758"></td> <td data-bbox="1173 1713 1348 1758">0.000</td> </tr> <tr> <td colspan="2" data-bbox="359 1758 1173 1803"></td> <td data-bbox="1173 1758 1348 1803">0.000</td> </tr> <tr> <td colspan="2" data-bbox="359 1803 1173 1848">Total</td> <td data-bbox="1173 1803 1348 1848">0.065</td> </tr> </tbody> </table>	CHANGES DURING THIS PERIOD				Para	£m	<u>COUNCIL FUND</u>			Increases			Additional School Maintenance Grant	1.06	2.043	Learning Disability	1.07	1.942	Highways	1.07	0.959	Admin Buildings	1.08	0.891	Private Sector Renewal/Improv't	1.09	0.707	Affordable Housing	1.09	0.418	Other Aggregate Increases	1.09	1.599			8.559	Decreases			Local Transport Grant	1.09	(2.000)	School Modernisation	1.09	(1.477)	Other Aggregate Decreases	1.09	(0.290)			(3.767)	Total		4.792	<u>HRA</u>			Increases			Other Aggregate Increases		0.065			0.065	Decreases			Other Aggregate Decreases		0.000			0.000	Total		0.065
CHANGES DURING THIS PERIOD																																																																															
	Para	£m																																																																													
<u>COUNCIL FUND</u>																																																																															
Increases																																																																															
Additional School Maintenance Grant	1.06	2.043																																																																													
Learning Disability	1.07	1.942																																																																													
Highways	1.07	0.959																																																																													
Admin Buildings	1.08	0.891																																																																													
Private Sector Renewal/Improv't	1.09	0.707																																																																													
Affordable Housing	1.09	0.418																																																																													
Other Aggregate Increases	1.09	1.599																																																																													
		8.559																																																																													
Decreases																																																																															
Local Transport Grant	1.09	(2.000)																																																																													
School Modernisation	1.09	(1.477)																																																																													
Other Aggregate Decreases	1.09	(0.290)																																																																													
		(3.767)																																																																													
Total		4.792																																																																													
<u>HRA</u>																																																																															
Increases																																																																															
Other Aggregate Increases		0.065																																																																													
		0.065																																																																													
Decreases																																																																															
Other Aggregate Decreases		0.000																																																																													
		0.000																																																																													
Total		0.065																																																																													

1.06	<p>Late on in the final quarter the Council was allocated additional WG grant funding to address maintenance backlog in schools amounting to £2.043m.</p> <p>Part of the Grant Condition letters from the relevant WG officials state:-</p> <p>“I recognise that the allocation is coming very late in the year for you to make the necessary arrangements to spend within this financial year. Therefore I would encourage you to use the allocation in the best way you can now and commit to using a matching sum in the 2019/20 financial year to address the issues for which the allocation was made.”</p> <p>This funding was used towards expenditure on Schools (£1.400m) and Highways (£0.643m) and a corresponding sum carried forward into 2019/20 (See Table 5) to be used as per the Grant Instructions above.</p>
1.07	<p>In addition to the above, the Council also received monies from WG relating to Intermediate Care Fund (ICF) funding for works at Hwb Cyfle and Highways Maintenance Grant. This funding was also used to fund in year works, thereby releasing resources to be carried forward into 2019/20 to meet new year expenditure.</p>
1.08	<p>This amount includes the drawing down of funds from the dilapidations reserve to partially fund the move to Ty Dewi Sant.</p>
1.09	<p>During the final quarter of the year there are 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.</p>
1.10	<p>Capital Expenditure compared to Budget</p> <p>Outturn expenditure, across the whole of the capital programme was £66.423m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget. This shows that 91.98% of the budget has been spent (CF 87.18%, HRA 100.00%). Corresponding figures for Outturn 2017/18 were 97.02% (CF 94.00%, HRA 100.00%).</p>

1.11 The table also shows a projected underspend (pending carry forward and other adjustments) of £5.793m 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	0.203	0	0.00	(0.203)
Governance	0.476	0.277	58.29	(0.199)
Education & Youth	16.267	15.771	96.95	(0.496)
Social Care	5.690	3.186	55.98	(2.504)
Planning, Environment & Economy	0.691	0.600	86.82	(0.091)
Streetscene & Transportation	12.185	11.661	95.70	(0.524)
Strategic Programmes	3.454	3.097	89.66	(0.357)
Housing & Assets	6.217	4.797	77.16	(1.420)
Council Fund Total	45.183	39.390	87.18	(5.793)
Buy Back / Strategic Acquisition	0.487	0.487	99.99	(0)
Disabled Adaptations	0.747	0.747	99.99	(0)
Energy Schemes	0.221	0.221	100.00	0
Major Works	2.568	2.568	99.99	(0)
Accelerated Programmes	0.756	0.756	99.99	(0)
WHQS Improvements	18.021	18.021	100.00	0
SHARP Programme	4.233	4.233	100.00	0
Housing Revenue Account Total	27.033	27.033	100.00	(0.000)
Programme Total	72.216	66.423	91.98	(5.793)

1.12 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 2019/20 has been identified, this is also included in the narrative.

Carry Forward into 2019/20

1.13 During the quarter carry forward of £5.793m (all CF) has 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 2019/20 and Corporate provisions that are allocated as requested and approved.

1.14 The Corporate provisions are as follows:-

- Health & Safety - A sum set aside for urgent health and safety works for which no other funding is available;
- Headroom - A sum set aside for urgent works for which no other funding is available; and
- Community Asset Transfers - Community groups have a number of years to draw down their funding once approved. These sums are set aside to ensure that funds are available when called upon.

1.15

A breakdown is provided in Table 4 below, whilst additional information can be found in Appendix B.

Table 4

OUTTURN CARRY FORWARD - ANALYSIS		
	£m	£m
Contractually Committed		
Governance	0.199	
Education - General	0.212	
Primary Schools	0.203	
Secondary Schools	0.079	
Special Education	0.002	
Services to Older People	0.127	
Learning Disability	2.377	
Engineering - Land Drainage	0.041	
Ranger Services - Greenfield Valley	0.050	
Highways	0.510	
Solar Farms	0.013	
Leisure Centres	0.020	
Play Areas	0.140	
Libraries	0.106	
Theatr Clwyd	0.091	
Administrative Buildings	0.034	
Private Sector Renewal/Improv't	0.652	4.856
		4.856
Corporate Allocations		
Headroom	0.080	
Health & Safety Works	0.123	
Community Asset Transfers	0.734	0.937
		0.937
Total		5.793

1.16

In some circumstances amounts which have previously been identified as carry forward are reversed as it becomes clear that the expenditure is going to be incurred in the current financial year, this is shown below. Information relating to each programme area is contained in Appendix B and summarised in Table 5 below:-

Table 5

CARRY FORWARD INTO 2019/20	Month 4	Month 6	Month 9	Reversed	WG Grant	Sub Total	Outturn	Total
	£m	£m		£m	£m	£m	£m	£m
People & Resources						0	0.203	0.203
Information Technology						0	0.199	0.199
Education & Youth		1.676	0.150	(0.029)	1.400	3.197	0.496	3.693
Social Care			0.580			0.580	2.503	3.083
Planning, Environment & Economy		0.570				0.570	0.091	0.661
Streetscene & Transportation			0.885	(0.005)	0.643	1.523	0.523	2.046
Strategic Programmes	0.074			(0.007)		0.067	0.357	0.424
Housing & Assets			0.200			0.200	1.420	1.620
Council Fund	0.074	2.246	1.815	(0.041)	2.043	6.137	5.793	11.930
Housing Revenue Account	0	0	0	0	0	0	0	0.000
TOTAL	0.074	2.246	1.815	(0.041)	2.043	6.137	5.793	11.930

Funding of 2018/19 Approved Schemes

1.17 The position at Outturn is summarised in Table 6 below:-

Table 6

FUNDING OF APPROVED SCHEMES		
	£m	£m
Capital Receipts Available as at 31/03/18		(7.637)
Carry Forward Funding		7.705
		0.068
Increases		
Shortfall in 2018/19 to 2020/21 budget	8.216	
Additional allocation to Ty Dewi Sant	0.500	8.716
Decreases		
Actual In year receipts	(2.371)	
Provisional Settlement - £0.070m pa	(0.140)	
Additional GCG - 2018/19 Confirmed	(2.281)	
Additional GCG - 2019/20 Confirmed	(1.383)	
Additional GCG - 2020/21 Estimated	(0.922)	
Ty Dewi Sant - Alternative Funding	(0.500)	(7.597)
Funding - (Available)/Shortfall		1.187

1.18 The final outturn funding deficit from 2017/18 was £0.068m.

In addition, schemes put forward for the years 2018/19 - 2020/21 showed a potential shortfall in funding of £8.216m. The detail behind this figure can be found in the report 'Development of 2018/19 - 2020/21 Capital Programme' which was presented to Council on 20th February 2018.

Additional allocations (for the move to Ty Dewi Sant) amounting to £0.500m were approved earlier in the year but alternative revenue resources were identified at year end to fund this item so it is no longer an additional pressure on the total balance.

Actual in year receipts at outturn amounted to £2.371m. This is lower than that quoted at Month 9, due to the accounting for the deposit from the developer of the Maes Gwern site in Mold being reviewed at year end. It's technical accounting treatment is as a receipt in advance and it will be recognised as a capital receipt when the land is transferred from Council ownership.

The WG Provisional Settlement, issued on 9th October, increased the Council's capital allocation by £0.070m per annum. This therefore represents an increase of £0.140m for the period 2019/20 and 2020/21 above that taken into account when setting the budget in February.

In November 2018, WG announced an additional £100m of capital funding, £50m in 2018/19, £30m in 2019/20 and £20m in 2020/21. Of these, Flintshire's allocations have been confirmed as £2.281m in 2018/19, £1.383m in 2019/20 and an estimated £0.922m in 2020/21.

	<p>Taken together this indicates a current funding shortfall of £1.187m over the 3 year period, prior to the realisation of additional capital receipts and/or other funding sources.</p>																																												
1.19	<p>Investment in County Towns</p> <p>At its meeting on 12th 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 14th June 2018.</p>																																												
1.20	<p>Table 7 below shows a summary of the 2017/18 actual expenditure, the 2018/19 revised budget and budgets for future years as approved by Council at its meeting of 20th February, 2018. Further detail can be found in Appendix C, including details of the 2018/19 spend.</p> <p>Table 7</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="4" style="text-align: center;">INVESTMENT IN COUNTY TOWNS</th> </tr> <tr> <th></th> <th style="text-align: center;">2017/18 Actual £m</th> <th style="text-align: center;">2018/19 Revised Budget £m</th> <th style="text-align: center;">2019 - 2021 Budget £m</th> </tr> </thead> <tbody> <tr> <td>Buckley / Penyffordd</td> <td style="text-align: center;">1.062</td> <td style="text-align: center;">5.533</td> <td style="text-align: center;">2.382</td> </tr> <tr> <td>Connah's Quay / Shotton</td> <td style="text-align: center;">8.133</td> <td style="text-align: center;">10.902</td> <td style="text-align: center;">4.492</td> </tr> <tr> <td>Flint / Bagillt</td> <td style="text-align: center;">3.180</td> <td style="text-align: center;">2.202</td> <td style="text-align: center;">0.241</td> </tr> <tr> <td>Holywell / Caerwys / Mostyn</td> <td style="text-align: center;">1.564</td> <td style="text-align: center;">3.905</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Mold / Treuddyn / Cilcain</td> <td style="text-align: center;">6.201</td> <td style="text-align: center;">1.898</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Queensferry / Hawarden / Sealand</td> <td style="text-align: center;">1.275</td> <td style="text-align: center;">8.063</td> <td style="text-align: center;">8.000</td> </tr> <tr> <td>Saltney / Broughton / Hope</td> <td style="text-align: center;">0.453</td> <td style="text-align: center;">0.598</td> <td style="text-align: center;">4.207</td> </tr> <tr> <td>To Be Confirmed</td> <td style="text-align: center;">0</td> <td style="text-align: center;">3.673</td> <td style="text-align: center;">25.766</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">21.868</td> <td style="text-align: center;">36.774</td> <td style="text-align: center;">45.088</td> </tr> </tbody> </table>	INVESTMENT IN COUNTY TOWNS					2017/18 Actual £m	2018/19 Revised Budget £m	2019 - 2021 Budget £m	Buckley / Penyffordd	1.062	5.533	2.382	Connah's Quay / Shotton	8.133	10.902	4.492	Flint / Bagillt	3.180	2.202	0.241	Holywell / Caerwys / Mostyn	1.564	3.905	0	Mold / Treuddyn / Cilcain	6.201	1.898	0	Queensferry / Hawarden / Sealand	1.275	8.063	8.000	Saltney / Broughton / Hope	0.453	0.598	4.207	To Be Confirmed	0	3.673	25.766	Total	21.868	36.774	45.088
INVESTMENT IN COUNTY TOWNS																																													
	2017/18 Actual £m	2018/19 Revised Budget £m	2019 - 2021 Budget £m																																										
Buckley / Penyffordd	1.062	5.533	2.382																																										
Connah's Quay / Shotton	8.133	10.902	4.492																																										
Flint / Bagillt	3.180	2.202	0.241																																										
Holywell / Caerwys / Mostyn	1.564	3.905	0																																										
Mold / Treuddyn / Cilcain	6.201	1.898	0																																										
Queensferry / Hawarden / Sealand	1.275	8.063	8.000																																										
Saltney / Broughton / Hope	0.453	0.598	4.207																																										
To Be Confirmed	0	3.673	25.766																																										
Total	21.868	36.774	45.088																																										
1.21	<p>The inclusion of actuals for 2017/18 and approved schemes for future years allows a slightly fuller picture of investment plans. However, expenditure which has occurred in years' prior to 2017/18 has not been included, and the expenditure and budgets reported should be considered in that context.</p>																																												
1.22	<p>There are two significant factors which increase allocations to particular areas, which are homes developed under the SHARP programme, and new or remodelled schools. The impact of these can be seen in the detail shown in Appendix C.</p>																																												
1.23	<p>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.</p>																																												
1.24	<p>Information on the split between internal and external funding can be found in Appendix C.</p>																																												

1.25 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 8 below, albeit using a slightly different catchment area basis.

Table 8

WHQS Programme			
	2017/18 Actual £m	2018/19 Budget £m	2018/19 Actual £m
Holywell	0.250	0.550	0.800
Flint	2.500	3.950	3.040
Deeside & Saltney	1.300	4.550	4.400
Buckley	2.500	2.150	2.400
Mold	1.500	1.550	1.230
Connah's Quay & Shotton	5.500	1.050	1.740
Total	13.550	13.800	13.610

1.26 The figures in Table 8 relate to the major investment programmes within WHQS. There is additional expenditure on 'mop-ups' from previous programmes plus smaller items such as environmental works, heating replacements etc. which are difficult to allocate to specific areas.

2.00	RESOURCE IMPLICATIONS
2.01	As set out in the body of the report.

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

4.00	RISK MANAGEMENT
4.01	There are no risks associated with the information contained herein relating to capital outturn.

5.00	APPENDICES
5.01	Appendix A: Capital Programme - Changes during 2018/19
5.02	Appendix B: Variances
5.03	Appendix C: Investment in Towns

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Capital Programme monitoring papers 2018/19. Contact Officer: Andrew Elford Accountant Telephone: 01352 702291 E-Mail: andrew.j.elford@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	<p>Budget Re-profiling: 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>Capital Expenditure: Expenditure on the acquisition of non-current assets or expenditure which extends the useful life of an existing asset</p> <p>Capital Programme: 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>Capital Receipts: Receipts (in excess of £10,000) realised from the disposal of assets.</p> <p>Carry Forward: 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> <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.</p> <p>Council Fund (CF): The fund to which all the Council's revenue and capital expenditure is charged.</p> <p>Housing Revenue Account (HRA): The fund to which all the Council's revenue and capital expenditure relating to its housing stock is charged.</p>

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.