

Report To:	EXECUTIVE CABINET
Date:	13 December 2017
Executive Member/Reporting Officer:	Councillor Jim Fitzpatrick – First Deputy (Performance and Finance) Tom Wilkinson – Assistant Director of Finance
Subject:	CAPITAL MONITORING QUARTER 2 2017/18
Report Summary:	<p>The Strategic Planning and Capital Monitoring Panel at its meeting on 9 October 2017 recommended to Cabinet a three year capital programme for the period 2017-2020 of over £174 million.</p> <p>This report summarises the 2017/18 capital expenditure monitoring position at 30 September 2017, based on information provided by project managers.</p> <p>The report shows projected capital investment in 2017/18 of £73.703m by March 2018.</p> <p>The three year capital programme includes earmarked schemes of over £16m in 2017/18 which have not yet been fully approved. If these schemes are delivered in 2017/18, then total capital investment in 2017/18 will exceed £89m.</p>
Recommendations:	<p>Members are asked to approve the following:</p> <ul style="list-style-type: none"> (i) The reprofiling to reflect up to date investment profiles (ii) The changes to the Capital Programme (iii) The updated Prudential Indicator position <p>Members are asked to note:</p> <ul style="list-style-type: none"> (i) The current capital budget monitoring position (ii) The resources currently available to fund the Capital Programme (iii) The updated capital receipts position (iv) The timescales for review of the Council's three year capital programme
Links to Community Strategy:	The Capital Programme ensures investment in the Council's infrastructure is in line with the Community Strategy.
Policy Implications:	In line with Council Policies.
Financial Implications:	These are the subject of the report. In summary:
(Authorised by the Section 151 Officer)	<ul style="list-style-type: none"> • The forecast outturn for 2017/18 is £73.703m compared to the 2017/18 budget of £79.735m • Re-profiling of £5.494m into future year(s) to match expected spending profile has been requested. <p>Demand for capital resources exceeds availability and it is essential that those leading projects ensure that the management of each scheme is able to deliver them on plan and within the allocated budget.</p> <p>Close monitoring of capital expenditure on each scheme and the resources available to fund capital expenditure is essential and is an integral part of the financial planning process. There is very limited contingency funding set aside for capital schemes, and any</p>

significant variation in capital expenditure and resources will have implications for future revenue budgets or the viability of future schemes.

Legal Implications:
(Authorised by the Borough Solicitor)

Failure to adhere to strict capital monitoring effectively rationalised in accordance with the Council's corporate responsibilities and priorities exposes the Council to potential legal and ombudsman challenge in respect of its fiduciary duty and requirement to ensure value for money for the people of the Borough and the public purse. A comprehensive list of assets for sale not yet provided at time report published and this should be provided before or at the meeting.

Risk Management:

The Capital Investment Programme proposes significant additional investment across the borough. Failure to properly manage and monitor the Council's Capital Investment Programme will lead to service failure, financial loss and a loss of public confidence. Funding of the Capital Programme assumes the realisation of some significant Capital Receipts from land and property sales which if not achieved may require reassessment of the programme.

Access to Information:

The background papers relating to this report can be inspected by contacting Heather Green, Finance Business Partner by:



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1. INTRODUCTION

- 1.1 This is the second capital monitoring report for 2017/18, summarising the position as at 30 September 2017. There will be two further monitoring statements in respect of the 2017/18 approved projects.
- 1.2 The Strategic Planning and Capital Monitoring Panel at its meeting on 9 October 2017 recommended to Cabinet a three year capital programme which earmarked resources for schemes totalling over £174 million for the period 2017-2020.
- 1.3 The detail of this monitoring report is focused on the budget and forecast expenditure for fully approved projects in the 2017/18 financial year. Additional schemes will be added to future detailed monitoring reports once fully approved by Executive Cabinet.
- 1.4 There have been changes to the 2017/18 Capital Programme to the value of £21.750m since the Quarter 1 report. These are largely due to the re-profiling of £15.584m into 2018/19 approved in Quarter 1, and several additions and reductions featured in the Three Year Capital Programme Report dated 9 October 2017. A full breakdown of the changes can be found in **Appendix 1** of this report.
- 1.5 **Appendix 1** provides a summary of changes to the 2017/18 programme budget since the quarter 1 monitoring report (table A1a). The three year capital programme approved in October has also been reviewed by officers and a revised profile of anticipated spend is set out in **Appendix 1** (table A1b). The three year capital programme includes earmarked schemes of over £16m in 2017/18 which have not yet been fully approved. If these schemes are delivered in 2017/18, then total capital investment in 2017/18 will exceed £89m.

2. SUMMARY

- 2.1 The current forecast is for service areas to have spent £73.703m on capital investment in 2017/18, which is £6.033m less than the current capital budget for the year.
- 2.2 It is proposed that the capital investment programme is re-profiled to reflect current information. Proposed re-profiling of £5.494m into the next financial year is identified in **Appendix 1** (table A1b) and within the individual service area tables in **Appendices 2 to 7**. Once re-profiling has been taken into account, the quarter 2 capital monitoring is forecasting that capital investment will be £0.539m less than the capital budget for this year. This resource is therefore no longer required to be allocated to specific schemes and will be held to mitigate risks around being able to fully achieve the forecast capital receipts.
- 2.3 Section 3 of this report summarises the key messages from the quarter 2 capital monitoring exercise. There are no significant variances where project spend is expected to exceed budgeted resources. A number of variations have arisen where projected outturn is less than budget due to slippage in the delivery of the capital programme, resulting in a number of requests for re-profiling into the 2018/19 financial year.
- 2.4 Table 1 below provides a high level summary of capital expenditure by service area.

Table 1: Overall capital monitoring statement April-September 2017

CAPITAL MONITORING STATEMENT – 2017/18				
	2017/18 Budget	Actual to 30 September 2017	Projected 2017/18 Outturn	Projected Outturn Variation
	£000	£000	£000	£000
Place				
Asset Investment Partnership Management	33,148	7,418	32,941	(207)
Development & Investment	3,970	1,195	2,946	(1,024)
Neighbourhoods and Operations				
Engineering Services	13,802	1,433	12,508	(1,294)
Transport	6,249	4,972	6,249	0
Environmental Services	1,012	276	628	(384)
Stronger Communities	454	308	454	0
Children's Services				
Education	11,962	2,530	10,889	(1,074)
Children	125	79	125	0
Finance & IT				
Digital Tameside	1,181	185	1,084	(97)
Population Health				
Active Tameside	6,070	92	4,117	(1,953)
Governance				
Exchequer	10	-	10	0
Total	77,983	18,488	71,951	(6,033)

2.5 Table 2 below shows the current proposed resources funding the 2017/18 approved projects.

Table 2: Funding statement for 2017/18 approved projects

Resources	£000
Grants & Contributions	24,820
Revenue Contributions	692
Corporate:	
- Prudential Borrowing	12,320
- Reserves / Capital Receipts	40,151
Total	77,983

2.6 Table 3 below shows the current proposed resources to fund the three year capital programme 2017-2020, including both fully approved schemes and earmarked schemes.

Table 3: Expected funding sources 2017 – 2020

	2017/18 £000	2018/19 £000	2019/20 £000	Total
Grants and Contributions	24,820	1,600	1,600	28,020
Revenue Contributions	692	39	0	731
Forecast Capital Receipts	19,081	17,762	16,802	53,645
Reserves	32,458	22,923	13,829	69,210
Prudential Borrowing	12,320	10,627	0	22,947
Total	89,371	52,951	32,231	174,553

2.7 The resourcing structure, however, is not final and the Chief Finance Officer will make the best use of resources available at the end of the financial year as part of the year end financing decisions.

3. CAPITAL EXPENDITURE TO DATE AND PROJECTED OUTTURN 2017/18

3.1 This section of the report provides an update of capital expenditure to date in 2017/18, along with details of significant schemes and schemes with significant projected variations. A detailed breakdown of all schemes within each service area is included in **Appendices 2 to 7** of this report.

Place

3.2 The table below outlines the projected 2017/18 investment for Place. A detailed breakdown of all schemes within Place, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 2**.

Table 4: Detail of Place Capital Investment Programme

Capital Scheme	2017/18 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000
Asset Investment Partnership Management (AIPM) Capital Programme				
Vision Tameside	23,837	7,238	23,837	0
Purchase of Freehold, Whitelands Road, Ashton	5,399	1	5,399	0
Public Realm	2,491	16	2,491	0
Other Schemes individually below £1m	1,421	163	1,214	(207)
Total	33,148	7,418	32,941	(207)
Development and Investment Capital Programme				
Disabled Facilities Grants	2,951	791	2,200	(751)
Other Schemes below £1m	1,019	404	746	(273)
Total	3,970	1,195	2,946	(1,024)

- 3.3 The most significant capital project within the Place directorate is Vision Tameside. This project is currently forecasting that expenditure in 2017/18 will be within budget. Regular detailed reports on progress with the Vision Tameside project are considered by the Strategic Planning and Capital Monitoring Panel.
- 3.4 Projected outturn on Disabled Facilities Grants is £751k less than budget. Budgeted resources for Disabled Facilities Grants is based on the annual grant allocation, and as reported in the quarter 1 monitoring report, delivery of adaptations has been restricted by limited employee resources. An additional full time equivalent post has now commenced within the service and this is having a positive impact on the delivery of adaptations. Re-profiling of £751k of the Disabled Facilities Grants budget into 2018/19 has been requested.
- 3.5 Re-profiling of budget has been requested for each of the projected outturn variations identified in table 4 above. Further detail on all the schemes within Place, including prior year spend, future budgets and re-profiling is set out in **Appendix 2**.

Neighbourhoods and Operations

- 3.6 The table below outlines the projected 2017/18 investment for Neighbourhoods and Operations. A detailed breakdown of all schemes within Neighbourhoods and Operations, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 3**.

Table 5: Detail of Neighbourhoods and Operations Capital Investment Programme

Capital Scheme	2017/18 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000
Engineers Capital Programme				
Roads	4,326	258	4,326	0
Street Lighting	2,451	180	1,911	(540)
Retaining Walls	1,509	573	1,509	0
Other Schemes individually below £1m	5,516	422	4,762	(754)
Total	13,802	1,433	12,508	(1,294)
Transport Capital Programme				
Refuse Collection Fleet	3,060	3,396	3,396	336
Other Fleet	3,189	1,576	2,853	(336)
Total	6,249	4,972	6,249	0
Environmental Services Capital Programme				
Various Schemes all individually below £1m	1,012	276	628	(384)
Total	1,012	276	628	(384)
Community Services Capital Programme				
Various Schemes all individually below £1m	454	308	454	0
Total	454	308	454	0

- 3.7 The most significant element of the Neighbourhoods and Operations Capital Investment Programme is Engineers, which is currently forecasting projected spend in 2017/18 will be £1,294k less than budgeted resources. This variation has arisen due to delays on four key schemes (LED Street Lighting, Link to Velodrome, Ashton Canal Links and Car Parking). Re-profiling of budget of £1,294k has been requested in respect of these four schemes. Regular detailed reports on progress with the Engineers Capital Programme are considered by the Strategic Planning and Capital Monitoring Panel.
- 3.8 The variances on the transport capital programme have arisen due to a misalignment of budgets and there is no overall impact. Other variations in the Environmental Services Capital programme relate to minor slippage over a number of schemes. Re-profiling of £272k of budget into 2018/19 has been requested.
- 3.9 Further detail on all the schemes within Neighbourhoods and Operations, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 3**.

Children's Services

- 3.10 The table below outlines the projected 2017/18 investment for Children's Services. A detailed breakdown of all schemes within Children's services, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 4**.

Table 6: Detail of Children's Services Capital Investment Programme

Capital Scheme	2017/18 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000
Education Capital Programme				
Cromwell Enhancements	1,636	1,590	1,636	0
Aldwyn Primary Additional Accommodation	1,420	97	1,420	0
Other Schemes individually below £1m and unallocated funding	8,906	843	7,833	(1,074)
Total	11,962	2,530	10,889	(1,074)
Children's Capital Programme				
Purchase of two Children's Homes	125	79	125	0
Total	125	79	125	0

- 3.11 Regular detailed reports on progress with the Education Capital Programme are considered by the Strategic Planning and Capital Monitoring Panel. The Education Capital Programme is currently forecasting that outturn will be £1,074k less than budgeted resources. This is due to a combination of delay on a number of schemes and some unallocated funding.
- 3.12 The delay on the Education capital schemes has arisen due to restrictions on when some works can take place, usually during the holiday periods, and the complexity of some schemes. There also remains some unallocated grant funding which has not been allocated to specific projects. These grants have restrictions which mean only certain types of works eligible for this funding, and the funds may not be fully utilised in 2017/18.

- 3.13 Re-profiling of £1,074k of budget into 2018/19 has been requested. Further detail on all the schemes within Children's Services, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 4**.

Finance and IT

- 3.14 The table below outlines the projected 2017/18 investment for Finance and IT. A detailed breakdown of all schemes within Finance and IT, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 5**.

Table 6: Detail of Finance and IT Capital Investment Programme

Capital Scheme	2017/18 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000
Digital Tameside Capital Programme				
Schemes individually below £1m	1,181	185	1,084	(97)
Total	1,181	185	1,084	(97)
Schemes awaiting governance:				
- Tameside Digital Infrastructure	0	206	1,752	1,752

- 3.15 The three year capital programme recommended for approval on 9 October 2017, earmarked £1,752k for Tameside Digital Infrastructure. A full business case for this project will be considered by Executive Cabinet at its meeting on 5 December 2017. Some preliminary costs of £206k have been incurred in advance of full approval for this project due to works that needed to take place alongside other planned works, to minimise disruption.
- 3.16 There are no other significant variances on the Digital Tameside Capital programme and re-profiling of £90k has been requested. A detailed breakdown of all schemes within Finance and IT, including prior year spend on significant projects, future budgets and re-profiling is set out in **Appendix 5**.

Population Health

- 3.17 The table below outlines the projected 2017/18 investment for Population Health, under the banner 'Active Tameside'. A detailed breakdown of Active Tameside programme, including prior year spend, future budgets and re-profiling is set out in **Appendix 6**.

Table 6: Detail of Population Health Capital Investment Programme

Capital Scheme	2017/18 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000
Active Tameside Capital Programme				
Active Tameside Wellness Centre and Wider Investment	6,070	92	4,117	(1,953)
Total	6,070	92	4,117	(1,953)

- 3.18 Regular detailed reports on progress with the Active Tameside Capital Programme are considered by the Strategic Planning and Capital Monitoring Panel. The project is currently

forecasting that expenditure in 2017/18 will be £1,953k less than budgeted resources due to delays in the start dates for the Denton Wellness Centre and Hyde Pool.

- 3.19 Re-profiling of £1,953k of budget into 2018/19 has been requested. A detailed breakdown of Active Tameside programme, including prior year spend, future budgets and re-profiling is set out in **Appendix 6**.

Governance

- 3.20 A breakdown of the Exchequer Capital Programme is provided in **Appendix 7**. The project is currently forecasting that the project will be delivered on budget.

4. CAPITAL RECEIPTS

- 4.1 With the exception of capital receipts earmarked as specific scheme funding, all other capital receipts are retained in the Capital Receipts Reserve and utilised as funding for the Council's corporately funded capital expenditure, together with any other available resources identified in the medium term financial strategy.
- 4.2 Capital receipts to date are £1.099m, with a further £17.982m anticipated before the end of the financial year. In addition to this a further £3.6m is available from receipts realised in 2016/17 that were not applied to fund that year's capital investment programme.

5. PRUDENTIAL INDICATORS

- 5.1 The CIPFA Prudential Code for Finance in Local Authorities was introduced as a result of the Local Government Act (2003) and was effective from 1 April 2004. The Code sets out indicators that must be monitored to demonstrate that the objectives of the Code are being fulfilled.
- 5.2 The initial Prudential Indicators for 2017/18 and the following two years were agreed by the Council in February 2017. The Capital Expenditure indicator has been updated to reflect the latest position.
- 5.3 The latest Prudential Indicators are shown in **Appendix 8**.

APPENDIX 1 – Changes to the Capital Programme

Table A1a – Changes to the 2017/18 Fully Approved Projects

A1a: Changes to the 2017/18 Fully Approved Projects	
	2017/18 £000
Quarter 1 Capital Programme	99,733
Changes in the 3 year Capital Programme Report - 9 October 2017:	
- Schemes Removed	(13,986)
- Schemes Added	4,940
Re-profiling into 2018/19 per Q1 Capital Monitoring	(15,584)
Disabled Facilities Grant – 17/18 Allocation	2,178
Ashton Town Hall – new scheme	350
Education minor changes	163
Engineers minor changes	195
Other Minor Changes	(6)
Quarter 2 Capital Programme before re-profiling	77,983

Table A1b – Changes to the Three Year Capital Programme

A1b: Changes to the Three Year Capital Programme				
	2017/18	2018/19	2019/20	TOTAL
	£000s	£000s	£000s	£000s
1) Total programme recommended for approval on 9th October 2017	128,514	36,509	9,530	174,553
Which consists of:				
Fully approved projects (Table A1a)	77,983	19,309		97,292
Earmarked schemes	50,531	17,200	9,530	77,261
Total	128,514	36,509	9,530	174,553
2) Changes to fully approved projects				
Fully approved projects (before re-profiling)	77,983	19,309		97,292
Re-profiling of 2017/18 budgets at Q2	-5,494	5,494		0
Revised profile for fully approved projects	72,489	24,803	0	97,292
3) Changes to earmarked schemes awaiting approval				
Earmarked schemes approved 9 th October 2017	50,531	17,200	9,530	77,261
Re-profiling of earmarked schemes	(33,649)	31,035	2,614	0
Revised profile for earmarked schemes	16,882	48,235	12,144	77,261
Revised total three year programme	89,371	73,038	12,144	174,553

A1c: Revised Three Year Capital Programme				
	Re-profiled Budgets			
	2017/18	2018/19	2019/20	Total
	£000s	£000s	£000s	£000s
Place				
Asset Investment Partnership Management (AIPM)	32,940	4,948	0	37,888
Development and Investment	2,949	2,391	0	5,340
Neighbourhoods and Operations				
Engineering Services	12,508	1,344	0	13,852
Transport	6,249	0	0	6,249
Environmental Services	740	272	0	1,012
Stronger Communities	454	0	0	454
Children's Services				
Education	11,306	1,483	0	12,789
Children's	125	0	0	125
Finance and IT				
Digital Tameside	1,091	688	0	1,779
Population Health				
Active Tameside	4,117	13,677	0	17,794
Governance				
Exchequer	10	0	0	10
Total - Fully approved projects	72,489	24,803	0	97,292
Earmarked Schemes awaiting full approval	16,882	48,235	12,144	77,261
Total three year programme	89,371	73,038	12,144	174,553

APPENDIX 2 – Place Capital Programme

A2a: Asset Investment Partnership Management (AIPM) Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Vision Tameside	19,206	23,837	4,240	0	7,238	23,837	0	0	23,837	4,240	0
Purchase of Freehold, Whitelands Road Ashton		5,399	0	0	1	5,399	0	0	5,399	0	0
Public Realm		2,491	0	0	16	2,491	0	0	2,491	0	0
Refurbishment of Concord Suite		550	0	0	0	500	(50)	(50)	500	50	0
Ashton Town Hall		350	0	0	54	300	(50)	(50)	300	50	0
Mottram Showground (OPF)		159	0	0	45	159	0	0	159	0	0
Document Scanning		158	0	0	0	50	(108)	(108)	50	108	0
Prep of Outline Planning Applications/Review of Playing Field Provision		116	0	0	0	116	0	0	116	0	0
Dukinfield Crematoria Clock Tower		54	0	0	34	54	0	0	54	0	0
Building Fabric Works		25	0	0	26	26	1	0	25	0	0
Tame Street Emergency Generators		9	0	0	4	9	0	0	9	0	0
Opportunity Purchase Fund (Individual Approval Required)		0	500	0	0	0	0	0	0	500	0
Total	19,206	33,148	4,740	0	7,418	32,941	(207)	(208)	32,940	4,948	0

A2b: AIPM Re-profiling requests		£000s
Document Scanning	Expenditure has been delayed until the recant strategy has been formalised	(108)
Refurbishment of Concord Suite	The start of this scheme has been delayed	(50)
Ashton Town Hall	The start of this scheme has been delayed	(50)
		(208)

A2c: Development and Investment Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Disabled Facilities Grants		2,951	0	0	791	2,200	(751)	(751)	2,200	751	0
Ashton Old Baths	3,671	379	0	0	357	357	(22)	(22)	357	22	0
Ashton Town Centre and Civic Square		300	1260	0	35	300	0	0	300	1,260	0
St Petersfield		193	0	0	6	6	(187)	(187)	6	187	0
Godley Garden Village		100	0	0	0	60	(40)	(40)	60	40	0
Hyde Town Centre		23	0	0	6	23	0	0	23	0	0
Longlands Mill		21	0	0	0	0	(21)	(21)	0	21	0
Ashton Market Hall Incubator Units		3	0	0	0	0	(3)	0	3	0	0
Godley Hill Development and Access Road		0	110	0	0	0	0	0	0	110	0
Total	3,671	3,970	1,370	0	1,195	2,946	(1,024)	(1,021)	2,949	2,391	0

A2d: Development & Investment Re-profiling requests		£000s
Disabled Facilities Grants	An additional FTE staff resource has now commenced within the service and this is beginning to have a positive effect on grant approvals. Proposals to amend and update the Council's Financial Assistance Policy are under way and should be approved during the current calendar year. This will make a positive change for the delivery of all adaptations	(751)
St Petersfield	Due to changes in personnel and staff turnover, there have been delays in completing this project. The remaining works are now expected to be concluded in 2018/19	(187)
Other Minor Variations	Minor slippage across a number of schemes	(83)
		(1,021)

APPENDIX 3 – Neighbourhoods and Operations Capital Programme

A3a: Engineers Capital Programme								Re-profiled Budgets		
Capital Scheme	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Street Lighting	2,451	0	0	180	1,911	(540)	(540)	1,911	540	0
Retaining walls/Mottram & Hollingworth	1,509	0	0	573	1,509	0	0	1,509	0	0
Car Parking	950	0	0	18	550	(400)	(400)	550	400	0
Bridges & Structures	862	0	0	264	862	0	0	862	0	0
Principal/Nonprincipal Roads- Ashton	843	0	0	9	843	0	0	843	0	0
Principal/Nonprincipal Roads- Droylsden	700	0	0	2	700	0	0	700	0	0
Principal/Nonprincipal Roads- Denton	470	0	0	10	470	0	0	470	0	0
Principal/Nonprincipal Roads- Stalybridge	445	0	0	6	445	0	0	445	0	0
Principal/Nonprincipal Roads- Dukinfield	400	0	0	5	400	0	0	400	0	0
Principal/Nonprincipal Roads- Hyde	400	0	0	3	400	0	0	400	0	0
Principal/Nonprincipal Roads- Mossley	300	0	0	3	300	0	0	300	0	0
Principal/Nonprincipal Roads- Longdendale	270	0	0	78	270	0	0	270	0	0
Principal/Nonprincipal Roads- Audenshaw	250	0	0	10	250	0	0	250	0	0
Roads - Borough Wide	248	0	0	132	248	0	0	248	0	0
Other Schemes	3,704	50	0	140	3,350	(354)	(354)	3,350	404	0

Total	13,802	50	0	1,433	12,508	(1,294)	(1,294)	12,508	1,344	0
A3b: Engineers Re-profiling requests									£000s	
Street Lighting	After all the LED designs have been completed it became apparent that certain areas will not be achieved due to various complex including the removal of wooden poles, subway lighting, and heritage lanterns.							(540)		
Link to Velodrome	There have been delays in signing the agreement with Transport for Greater Manchester (TFGM) meaning this scheme is now unlikely to be completed in year							(260)		
Ashton Canal Links	There have been delays in signing the agreement with Transport for Greater Manchester (TFGM) meaning this scheme is now unlikely to be completed in year							(94)		
Car Parking Spaces	There have been delays in securing planning approval for schemes because of consultation with external bodies (Historic England); ongoing formalisation of agreements between TMBC/Hospital Authorities has delayed starts on some car parks.							(400)		
									(1,294)	

A3c: Transport Capital Programme								Re-profiled Budgets		
Capital Scheme	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Refuse Collection Fleet	3,060	0	0	3,396	3,396	336	0	3,060	0	0
Fleet Replacement 17/18	2,256	0	0	1,142	1,920	(336)	0	2,256	0	0
Procurement of 58 Fleet Vehicles	933	0	0	434	933	0	0	933	0	0
Total	6,249	0	0	4,972	6,249	0	0	6,249	0	0

A3d: Environmental Services Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Guide Lane Former Landfill Site	1,378	441	0	0	247	441	0	0	441	0	0
Retrofit (Basic Measures)		322	0	0	0	50	(272)	(272)	50	272	0
Allotment Railings & Infrastructure Improvement		63	0	0	14	32	(31)	0	63	0	0
Infrastructure Improvements		60	0	0	0	20	(40)	0	60	0	0
Tree Planting Programme		30	0	0	0	15	(15)	0	30	0	0
Dukinfield Park Improvements		25	0	0	0	8	(17)	0	25	0	0
Childrens Play		20	0	0	14	20	0	0	20	0	0
Egmont St Fencing		14	0	0	0	14	0	0	14	0	0
War Memorials		11	0	0	1	11	0	0	11	0	0
Rocher Vale & Hulmes and Harry Wood		10	0	0	0	5	(5)	0	10	0	0
Audenshaw Environmental Improvements		9	0	0	0	5	(4)	0	9	0	0
Highway Replacement Tree Planting Access Works		3	0	0	0	3	0	0	3	0	0
Sunnybank Park-Landscaping		2	0	0	0	2	0	0	2	0	0
Silver Springs Infrastructure Improvements		2	0	0	0	2	0	0	2	0	0
Total	1,378	1,012	0	0	276	628	(384)	(272)	740	272	0

A3e: Environmental Services Re-profiling requests		£000s
Retrofit Basic Measures	This budget is used to match domestic retrofit measures that are primarily funded by grants from the Department of Energy and Climate Change (DECC). The supply of central funding available has been sporadic and will continue to be for the foreseeable future, making it difficult to profile spend.	(272)
		(272)

A3f: Community Services Capital Programme								Re-profiled Budgets		
Capital Scheme	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Libraries In The 21st Century	445	0	0	304	445	0	0	445	0	0
Street Art In The Community	8	0	0	4	8	0	0	8	0	0
Supporting Customer Experience And Contact	1	0	0	0	1	0	0	1	0	0
Total	454	0	0	308	454	0	0	454	0	0

APPENDIX 4 – Children’s Services Capital Programme

A4a: Education Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Unallocated Funding Streams		3,183	0	0	15	2,794	(389)	(381)	2,802	381	0
Cromwell Enhancements	829	1,636	0	0	1,590	1,636	0	0	1,636	0	0
Aldwyn Primary Additional Accommodation	281	1,420	0	0	97	1,420	0	0	1,420	0	0
Alder Buy Out Fitness Centre		1,000	0	0	0	1,000	0	0	1,000	0	0
Devolved Schools Capital		432	0	0	0	432	0	0	432	0	0
Primary Capital Programme		256	0	0	9	256	0	0	256	0	0
Hollingworth Primary School Flat Roof Replacement		200	827	0	0	200	(100)	(100)	100	927	0
St Anne’s Primary School Denton Roof Replacement		200	0	0	0	100	0	0	200	0	0
St Georges CE Primary School		197	0	0	0	197	0	0	197	0	0
Hollingworth Kitchen & Dining Refurbishment		180	0	0	0	180	0	0	180	0	0
Contingency (Cromwell)		171	0	0	9	171	0	0	171	0	0
Minor Schemes (under £150k)		3,087	0	0	810	2,503	(585)	(175)	2,912	175	0
Total	1,110	11,962	827	0	2,530	10,889	(1,074)	(656)	11,306	1,483	0

A4b: Education Re-profiling requests		£000s
Unallocated Funding Streams	A number of funding streams have not yet been allocated to specific projects and are therefore unlikely to be spent in 2017/18	(381)
St Anne's Primary, Denton - Roof Replacement	Delays in resolving the design of the scheme meant that the bulk of the work planned for summer 2017 has had to be put back to next year. The scheme is remarkably complex given the site restrictions and the fact that the work will have to be carried out when the school is "live". Work is now scheduled to begin Easter 2018 with some preparation works to be carried out in 2017/18	(100)
Other minor variations	Minor slippage on a number of schemes	(175)
		(1,074)

A4c: Children's Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Purchase Of Two Children's Homes	533	125	0	0	79	125	0	0	125	0	0
Total	533	125	0	0	79	125	0	0	125	0	0

APPENDIX 5 – Finance and IT Capital Programme

A5a: Digital Tameside Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
ICT- Vision Tameside	202	822	440	0	25	820	(2)	0	822	440	0
Working Differently - ICT Hardware & Software		271	0	0	67	171	(100)	(100)	171	100	0
Digital By Design		60	0	0	34	60	0	0	60	0	0
CCTV Fibre		20	158	0	25	25	5	10	30	148	0
Disaster Recovery Site		8	0	0	34	8	0	0	8	0	0
Total	202	1,181	598	0	185	1,084	(97)	(90)	1,091	688	0
Tameside Digital Infrastructure*		0	0	0	206	1,752	1,752	0	1,752	0	0

* The three year capital programme recommended for approval on 9 October 2017, earmarked £1,752k for Tameside Digital Infrastructure. A full business case for this project will be considered by Executive Cabinet at its meeting on 5 December 2017. Some preliminary costs of £206k have been incurred in advance of full approval for this project due to works that needed to take place alongside other planned works, to minimise disruption.

A5b: Digital Tameside Re-profiling requests		£000s
Working Differently - ICT Hardware & Software	Balance is focused on Paperless Solutions. Newly available resource will allow progress to be made now. However investment will inevitably be over the next two financial years.	(100)
CCTV Fibre	The CCTV Fibre work is dependent on other fibre infrastructure work which is expected to be completed in early 2018.	10
		(90)

APPENDIX 6 – Population Health Capital Programme

A6a: Active Tameside Capital Programme									Re-profiled Budgets		
Capital Scheme	Project spend in prior years £000	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projected Outturn £000	2017/18 Projected Outturn Variation £000	Re-profiling to be approved £000	2017/18 £000	2018/19 £000	2019/20 £000
Active Tameside Wellness Centre & Wider Investment	5,441	6,070	11,724	0	92	4117	(1,953)	(1,953)	4,117	13,677	0
Total	5,441	6,070	11,724	0	92	4,117	(1,953)	(1,953)	4,117	13,677	0

A6b: Active Tameside Re-profiling requests		£000s
Denton Wellness Centre	The current programme indicates an anticipated start on site during Summer 2018 with projected expenditure of £2m in 2017/18. The projected expenditure will include land acquisition and related scheme enabling expenditure. The scheme phasing will be confirmed once the contract has been agreed with Network Space. It is currently envisaged that £1m will need to be re-phased to 2018/19.	(1,000)
Hyde Pool	The revised start on site for the scheme is November 2017 with projected expenditure of £2m in 2017/18. It is envisaged that £0.953 will need to be re-phased to 2018/19.	(953)
		(1,953)

APPENDIX 7 – Governance Capital Programme

A7a: Exchequer Capital Programme								Re-profiled Budgets		
Capital Scheme	2017/18 Budget £000	2018/19 Budget £000	2019/20 Budget £000	2017/18 Actual to date £000	2017/18 Projecte d Outturn £000	2017/18 Projecte d Outturn Variation £000	Re- profil ing to be approve d £000	2017/1 8 £000	2018/1 9 £000	2019/2 0 £000
Online Forms	10	0	0	0	10	0	0	10	0	0
Total	10	0	0	0	10	0	0	10	0	0

APPENDIX 8 – Prudential Indicators

Actuals v limits as at 4th October 2017

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Operational Boundary for External Debt	212,528	118,184	(94,343)
Authorised Limit for External Debt	232,528	118,184	(114,344)

- The Authorised Limit for External Debt sets the maximum level of external borrowing on a gross basis (i.e. excluding investments) for the Council.
- The operational boundary for External Debt comprises the Council's existing debt plus the most likely estimate of capital expenditure/financing for the year. It excludes any projections for cash flow movements. Unlike the authorised limit breaches of the operational boundary (due to cash flow movements) are allowed during the year as long as they are not sustained over a period of time.
- These limits include provision for borrowing in advance of the Council's requirement for future capital expenditure. This may be carried out if it is thought to be financially advantageous to the Council.

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Upper Limit for fixed	185,335	17,765	(167,570)
Upper Limit for variable	61,785	(88,505)	(150,290)

- These limits are in respect of the Council's exposure to the effects of changes in interest rates.
- The limits reflect the net amounts of fixed/variable rate debt (i.e. fixed/variable loans less fixed/variable investments). These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates.

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Capital Financing Requirement	185,355	185,355	-

- The Capital Financing Requirement (CFR) measures the Council's underlining need to borrow for capital purpose, i.e. its borrowing requirement. The CFR is the amount of capital expenditure that has not yet been financed by capital receipts, capital grants or contributions from revenue.
- The CFR increases by the value of capital expenditure not immediately financed, (i.e. borrowing) and is reduced by the annual Minimum Revenue Provision for the repayment of debt.

	Limit	Actual	Amount within limit
	£000s	£000s	£000s
Capital expenditure	128,514	71,951	(56,563)

This is the estimate of the total capital expenditure to be incurred.

Gross borrowing and the capital financing requirement	CFR @ 31/03/17 + increase years 1,2,3	Gross borrowing	Amount within limit
	£000s	£000s	£000s
	185,355	118,184	(67,171)

- To ensure that medium term debt will only be for capital purposes, the Council will ensure that the gross external borrowing does not, except in the short term, exceed the total of the capital financing requirement (CFR).

Maturity structure for borrowing 2017/18		
Fixed rate		
Duration	Limit	Actual
Under 12 months	0% to 15%	5.25%
12 months and within 24 months	0% to 15%	0.27%
24 months and within 5 years	0% to 30%	0.75%
5 years and within 10 years	0% to 40%	6.92%
10 years and above	50% to 100%	86.81%

- These limits set out the amount of fixed rate borrowing maturing in each period expressed as a percentage of total fixed rate borrowing. Future borrowing will normally be for periods in excess of 10 years, although if longer term interest rates become excessive, shorter term borrowing may be used. Given the low current long term interest rates, it is felt it is acceptable to have a long maturity debt profile.