

<b>CITY OF WOLVERHAMPTON COUNCIL</b>	<b>Cabinet</b> <b>11 July 2018</b>
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<b>Report title</b>	Capital budget outturn 2017-2018 including quarter one capital budget monitoring 2018-2019	
<b>Decision designation</b>	RED	
<b>Cabinet member with lead responsibility</b>	Councillor Louise Miles Resources	
<b>Key decision</b>	Yes	
<b>In forward plan</b>	Yes	
<b>Wards affected</b>	All Wards	
<b>Accountable Director</b>	Claire Nye, Director of Finance	
<b>Originating service</b>	Strategic Finance	
<b>Accountable employee</b>	Alison Shannon Tel Email	Chief Accountant 01902 554561 Alison.Shannon@wolverhampton.gov.uk
<b>Report to be/has been considered by</b>	Strategic Executive Board	26 June 2018

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### Recommendations for decision:

The Cabinet is recommended to recommend that Council approves:

1. The revised medium term General Fund capital programme of £385.9 million, an increase of £11.0 million from the previously approved programme, reflecting the latest projected expenditure for the medium term.
2. The revised medium term Housing Revenue Account (HRA) capital programme of £328.8 million, a decrease of £1.0 million from the previously approved programme, reflecting the latest projected expenditure for the medium term.
3. The net additional General Fund resources of £11.0 million identified for;
  - i. 12 new projects totalling £18.3 million (as detailed at paragraph 4.1 of the report);
  - ii. 58 existing projects net decrease totalling £7.3 million (as detailed at paragraph 3.38 of the report).

The Cabinet is recommended to:

1. Approve the General Fund virements totalling £19.7 million as detailed at Appendix 3 to the report for;
  - a. existing projects totalling £19.4 million (as detailed at paragraph 3.39 of the report);
  - b. new projects totalling £299,000 (as detailed at paragraph 4.2 of the report).
2. Approve the updated schedules of works for the capital projects under the following directorate;
  - i. Corporate: ICT, WV Active and in relation to Education; Building Schools for the Future (BSF), Primary School Expansion Programme, Secondary School Expansion Programme and Schools Capital Maintenance (as detailed at Appendix 4 to the report);
  - ii. People: Sports Investment Strategy, Co-location Programme, Children in Need - Aiming High for Disabled Children and Early Education - Two Year Education Pilot (as detailed at Appendix 5 to the report);
  - iii. Place: Corporate Asset Management Programme, Urban Parks Refurbishment Programme, Disposals Programme, Accessing Growth Fund, Southside Programme, Maintenance of unclassified roads, Non - Highway Structures, Highway Improvement Programme, Safety Programme, Maintenance of classified roads, Lighting up the City and Local Growth Funding (LGF) Feasibility (as detailed at Appendix 6 to the report).
3. Delegate authority to the Cabinet Member for Education, in consultation with the Director of Finance, to approve the allocation of the provision of the 'Special Education Needs (SEN) Special Capital Fund Programme' to individual capital projects in order that they may be progressed in a timely manner (as detailed at paragraph 3.41 of the report).
4. Delegate authority to the Cabinet Member for Resources in consultation with the Director of Finance to approve the allocation of the provision of the 'Parks Strategy and Open Space' to individual capital projects in order that they may be progressed in a timely manner (as detailed at paragraph 3.42 of the report).
5. Delegate authority to the Cabinet Members for City Environment and Resources, in consultation with the Strategic Director for Place and the Director of Finance, to finalise the business case and budget for a transit site in order that it can be progressed in a timely manner. It is anticipated that budget provision will be met from the Council's Corporate Contingency within the capital programme (as detailed at paragraph 4.9 of the report).

**Recommendations for noting:**

The Cabinet is asked to note:

1. The General Fund outturn position for 2017-2018 which stands at 70.0% of the approved capital budget.

2. The HRA outturn position for 2017-2018 which stands at 92.7% of the approved capital budget.
3. That there are four ICT projects requiring additional internal resources included in this report, but which are subject to a separate detailed project report also on this agenda. The inclusion of these projects is for budget approval purpose and is on the assumption that the approval to progress with the projects is given. As the progression is dependent on that decision, if the projects are not approved, the capital programme will be reduced accordingly. The names of the projects are:
  - ICT General Programme;
  - ICT Disaster Recovery;
  - ICT Desktop Refresh;
  - Service LED ICT Projects.

## **1.0 Purpose**

- 1.1 To provide Cabinet with an update on the outturn position for 2017-2018 and update on the 2018-2019 financial performance of the General Fund and Housing Revenue Account (HRA) capital programmes whilst also providing a revised forecast for 2018-2019 to 2022-2023 as at quarter one of 2018-2019.
- 1.2 To recommend revisions to the current approved General Fund capital programmes covering the period 2018-2019 to 2022-2023.

## **2.0 Executive summary**

- 2.1 The General Fund and Housing Revenue Account capital programmes are underpinned by the Council's Corporate Plan with significant focus on ensuring that we work as one to serve the city; delivering a stronger economy, enabling stronger communities with a confident capable Council. The City of Wolverhampton is an ambitious city with big plans and is one of the fastest growing areas in the UK for economic growth.
- 2.2 The capital programme includes significant investment programmes that endeavour to create an environment where new and existing business thrive, people can develop the skills they need to secure jobs and create neighbourhoods in which people are proud to live.
- 2.3 Individual capital project delivery milestones and financial analysis is undertaken over the lifecycle of each project, by project managers in conjunction with Strategic Finance, and is updated in the Council's project management system. Regular project delivery updates are provided to Directorate Leadership teams and will also be provided to Project Assurance Group, enabling governance and challenge. In addition to this, a new Capital Projects Member Reference Group has also been established to further enhance project governance and challenge. These governance arrangements will enable the Council to strengthen delivery arrangements and embrace lessons learnt from previous capital projects within the City of Wolverhampton.
- 2.4 This report considers specific changes to budgets. A full list of the capital programme can be found here:  
<http://www.wolverhampton.gov.uk/article/7046/Medium-Term-Capital-Programme>
- 2.5 At its meeting on 7 March 2018, Council approved a General Fund capital programme totalling £373.1 million for the period 2017-2018 to 2022-2023. Since then further reports submitted to Councillors have been approved to increase this amount by £1.8 million to £374.9 million. Of the approved capital programme totalling £374.9 million, £149.5 million relates to the 2018-2019 financial year.
- 2.6 Table 1 shows the approved General Fund budget compared with that proposed, along with the resources identified to finance the proposed change.

**Table 1: Summary of the General Fund projects requiring approval**

General Fund	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022- 2023	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Budget</b>							
<b>Approved</b>	92,770	149,462	85,025	41,747	5,882	-	<b>374,886</b>
<b>Projects requiring approval:</b>							
New projects	-	12,554	3,917	1,835	-	-	<b>18,306</b>
Existing projects	(27,804)	3,504	19,187	(2,176)	-	-	<b>(7,289)</b>
	<b>(27,804)</b>	<b>16,058</b>	<b>23,104</b>	<b>(341)</b>	-	-	<b>11,017</b>
<b>Projected</b>	<b>64,966</b>	<b>165,520</b>	<b>108,129</b>	<b>41,406</b>	<b>5,882</b>	-	<b>385,903</b>
<b>Financing</b>							
<b>Approved</b>							
Internal resources	60,520	113,430	49,167	36,288	5,882	-	<b>265,287</b>
External resources	32,250	36,032	35,858	5,459	-	-	<b>109,599</b>
	<b>92,770</b>	<b>149,462</b>	<b>85,025</b>	<b>41,747</b>	<b>5,882</b>	-	<b>374,886</b>
<b>Projects requiring approval</b>							
Internal resources	(24,257)	(7,349)	16,784	(3,987)	-	-	<b>(18,809)</b>
External resources	(3,547)	23,407	6,320	3,646	-	-	<b>29,826</b>
	<b>(27,804)</b>	<b>16,058</b>	<b>23,104</b>	<b>(341)</b>	-	-	<b>11,017</b>
<b>Projected</b>							
Internal resources	36,263	106,081	65,951	32,301	5,882	-	<b>246,478</b>
External resources	28,703	59,439	42,178	9,105	-	-	<b>139,425</b>
<b>Variance</b>	<b>64,966</b>	<b>165,520</b>	<b>108,129</b>	<b>41,406</b>	<b>5,882</b>	-	<b>385,903</b>

2.7 This report recommends variations to the approved programme totalling an increase of £11.0 million bringing the total revised programme to £385.9 million.

2.8 Details of all the projects that have contributed to the overall increase of £11.0 million in the General Fund capital programme can be found in Appendices 1 and 2, however the key projects that have contributed to the increase in the programme are as follows:

- An increase totalling £11.5 million on the Land and Property Investment Fund for which City of Wolverhampton Council acts as accountable body. In accordance with delegation granted by Cabinet on 22 March 2017 and subsequently approved by Council on 5 April 2017, four new projects that were approved by the Joint Committee are now being proposed to be incorporated into the capital programme. This is fully funded by external contributions.
- A £4.8 million increase in the Interchange - Ph2 Train Station/MSCP/Metro Extension project to align the budget in the Council's capital programme with the programme position approved by Cabinet (Resources) Panel on 14 November 2017. This is fully funded by external contributions. It should be noted that this does not represent an increase in the Interchange programme budget that has been reported previously.
- Increases of £1.3 million and £1.4 million for the Maintenance of Classified and Unclassified Roads programmes respectively to reflect new external funding allocations for 2018-2019.

- A £4.9 million increase in the 'Full Fibre Network' project following the award of grant funding by Central Government to support the construction of a fast fibre network linking multiple sites for public use across the city. The drawdown of this budget will be subject to further reports to Councillors.
- A £4.0 million increase in the ICTS capital programme is sought to reflect the extension of the ICT capital programme to 2019-2020.
- A £1.4 million increase in the provision for 'Special Education Needs (SEN) Special Capital Fund Programme' following the award of grant from the Department of Education (DfE) for the creation of new places and the improvement of existing facilities for children and young people with Special Education Needs and Disability.
- An increase of £2.1 million for the provision of 'Corporate Contingency' to ensure that corporate priorities are addressed in a more agile and timely manner.
- The increases detailed above are offset in part by the removal of the West Midlands Combined Authority Initiatives project provision totalling £22.0 million. The Combined Authority have now received borrowing powers and therefore no longer require the Council to borrow on their behalf.

- 2.9 The outturn expenditure for 2017-2018 for existing projects totals £65.0 million. This represents 70.0% of the approved budget.
- 2.10 A forecast outturn for 2018-2019 for existing projects totals £153.0 million; this represents 105.8% of the approved budget.
- 2.11 On 31 January 2018, Council approved a revised HRA capital programme totalling £329.8 million for the period 2017-2018 to 2022-2023. Of this, £39.2 million related to the 2017-2018 financial year and £64.4 million relates to the 2018-2019 financial year.
- 2.12 Table 2 shows the approved HRA budget compared with the actual expenditure for 2017-2018 and the changes proposed for 2018-2019 to 2022-2023, along with the resources identified to finance the proposed changes.

**Table 2: Summary of the HRA projects requiring approval**

Housing Revenue Account	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022- 2023	Total
	£000	£000	£000	£000	£000	£000	£000
<b>Budget</b>							
<b>Approved</b>	39,201	64,390	70,210	66,830	51,910	37,300	<b>329,841</b>
<b>Projects requiring approval:</b>							
New projects	-	-	-	-	-	-	-
Existing projects	(2,859)	3,734	390	(2,510)	247	-	(998)
	<b>(2,859)</b>	<b>3,734</b>	<b>390</b>	<b>(2,510)</b>	<b>247</b>	<b>-</b>	<b>(998)</b>
<b>Projected</b>	<b>36,342</b>	<b>68,124</b>	<b>70,600</b>	<b>64,320</b>	<b>52,157</b>	<b>37,300</b>	<b>328,843</b>
<b>Financing</b>							
<b>Approved</b>							
Internal resources	39,168	63,470	70,210	66,830	51,910	37,300	<b>328,888</b>
External resources	33	920	-	-	-	-	<b>953</b>
	<b>39,201</b>	<b>64,390</b>	<b>70,210</b>	<b>66,830</b>	<b>51,910</b>	<b>37,300</b>	<b>329,841</b>
<b>Projects requiring approval</b>							
Internal resources	(3,042)	3,701	390	(2,510)	247	-	(1,214)
External resources	183	33	-	-	-	-	<b>216</b>
	<b>(2,859)</b>	<b>3,734</b>	<b>390</b>	<b>(2,510)</b>	<b>247</b>	<b>-</b>	<b>(998)</b>
<b>Projected</b>							
Internal resources	36,126	67,171	70,600	64,320	52,157	37,300	<b>327,674</b>
External resources	216	953	-	-	-	-	<b>1,169</b>
<b>Projected</b>	<b>36,342</b>	<b>68,124</b>	<b>70,600</b>	<b>64,320</b>	<b>52,157</b>	<b>37,300</b>	<b>328,843</b>

- 2.13 This report recommends variations to the approved programme totalling a decrease of £1.0 million bringing the total revised programme to £328.8 million.
- 2.14 The outturn expenditure for 2017-2018 for HRA existing projects totals £36.3 million. This represents 92.7% of the approved budget.
- 2.15 A forecast outturn for 2018-2019 for existing projects totals £68.1 million; this represents 105.8% of the approved budget.

### 3.0 Existing projects

#### 2017-2018 Outturn

- 3.1 Table 3 provides the outturn position and the variations compared to the approved budget for 2017-2018 for existing projects.

**Table 3: Outturn expenditure for 2017-2018**

	General Fund				HRA £000	Total Capital Programme £000	Paragraph number
	Corporate	People	Place	Total			
	£000	£000	£000	£000			
<b>2017-2018</b>							
Approved budget	29,653	2,948	60,169	92,770	39,201	131,971	
<b>Outturn</b>	<b>17,181</b>	<b>1,978</b>	<b>45,807</b>	<b>64,966</b>	<b>36,342</b>	<b>101,308</b>	3.2; 3.16
<b>Expenditure as % of approved budget</b>	<b>57.9%</b>	<b>67.1%</b>	<b>76.1%</b>	<b>70.0%</b>	<b>92.7%</b>	<b>76.8%</b>	3.2; 3.16
Variance projected v approved over/(under)	(12,472)	(970)	(14,362)	(27,804)	(2,859)	(30,663)	3.2; 3.16
Variance represented by:							
Re-phasing	(6,052)	(980)	(14,147)	(21,179)	(1,861)	(23,040)	3.3 - 3.11; 3.17
Increase/(decrease)	(6,420)	10	(215)	(6,625)	(998)	(7,623)	3.12 - 3.15; 3.18
Re-allocation to new projects requiring approval	-	-	-	-	-	-	
<b>Total variance</b>	<b>(12,472)</b>	<b>(970)</b>	<b>(14,362)</b>	<b>(27,804)</b>	<b>(2,859)</b>	<b>(30,663)</b>	
	General Fund				HRA see analysis below £000	Total Capital £000	
	Approved Budget	Outturn 2017-2018	Variance over / (under)	Outturn as % of budget			
	£000	£000	£000	%			
Financing for projected variance:							
Internal resources							
Capital receipts	4,158	3,510	(648)	84.4%	12,809	16,319	
Prudential borrowing	56,262	32,155	(24,107)	57.2%	6,318	38,473	
Revenue contributions	100	598	498	598.0%	-	598	
Reserves	-	-	-	-	16,999	16,999	
Subtotal	60,520	36,263	(24,257)	59.9%	36,126	72,389	
External resources							
Grants & contributions	32,250	28,703	(3,547)	89.0%	216	28,919	
Subtotal	32,250	28,703	(3,547)	89.0%	216	28,919	
<b>Grand total</b>	<b>92,770</b>	<b>64,966</b>	<b>(27,804)</b>	<b>70.0%</b>	<b>36,342</b>	<b>101,308</b>	
	HRA				HRA see analysis below £000	Total Capital £000	
	Approved Budget	Outturn 2017-2018	Variance over / (under)	Outturn as % of budget			
	£000	£000	£000	%			
Financing for projected variance:							
Internal resources							
Capital receipts	7,690	12,809	5,119	166.6%			
Prudential borrowing	9,219	6,318	(2,901)	68.5%			
Revenue contributions	-	-	-	0.0%			
Reserves	22,259	16,999	(5,260)	76.4%			
Subtotal	39,168	36,126	(3,042)	92.2%			
External resources							
Grants & contributions	33	216	183	654.5%			
Subtotal	33	216	183	654.5%			
<b>Grand total</b>	<b>39,201</b>	<b>36,342</b>	<b>(2,859)</b>	<b>92.7%</b>			

3.2 The General Fund outturn expenditure for 2017-2018 totals £65.0 million, which represents 70.0% (72.1% in 2016-2017) of the approved budget, a reduction in expenditure of £27.8 million. Of the net £27.8 million reduction, £21.2 million is due to re-phasing of projects which is discussed below. The Council recognises that it has further work to do to improve performance monitoring, this will enable the Council to further assess the financial and performance impact surrounding programme delivery. As



previously reported the Project Assurance Group was established to improve the monitoring of both financial and delivery performance of the capital programme. Work continues on developing a capital dashboard to assist with this aim. A new Capital Projects Member Reference Group has also been established to further enhance project governance and challenge.

- 3.3 Corporate Directorate: there is re-phasing of £6.1 million which is a net position of £6.4 million re-phasing from 2017-2018 to future years and £353,000 of acceleration into 2017-2018. The main items are discussed below by service area.

Corporate: the main items of re-phasing are;

- £1.0 million for 'ICT General Programme'. A report on this agenda is due to be presented to Councillors which seeks approval to increase the ICT capital programme. In the event that this item was not approved the budget allocation would be removed prior to seeking Council approval for the General Fund capital programme;
- £882,000 for 'Digital Transformation Programme' to reflect the delivery plan formulated for 2018-2019.

Director of Education: the main items of re-phasing are;

- £1.6 million re-phasing to future years for 'Primary Expansion Programme' following a value engineering process and minor re-designs of the schemes;
- Approximately £880,000 re-phasing to future years for Schools 'Devolved Formula Capital'. The budget for this programme is derived from the grant allocation to individual schools which can be spent over a three year period. The projects and timing of this spend is dependent on devolved decisions made by individual schools;
- £340,000 for 'Building Schools for Future ICT Infrastructure' projects due to the conclusion of negotiations with the contractor and updated delivery timescales;
- £248,000 for the provision of 'Contingency for Emergency Works' was not required in 2017-2018 and therefore funds are rolled forward to support future projects;
- Finally, £199,000 relating to 'Building Schools for the Future – Design and Build' projects where the budgets have been rolled forward to fund outstanding fees

- 3.4 People Directorate: there is re-phasing of £980,000 which is a net position of £1.0 million re-phasing from 2017-2018 to future years and £38,000 of acceleration into 2017-2018 with the main items being;

- £708,000 for 'Sports Investment Strategy' due to a revised project plan;
- £175,000 for 'Cricket Provision' which was re-phased due to achieving final agreement with the external funders. This has now been signed and the project will be delivered by the end of 2018-2019.

- 3.5 Place Directorate: there is re-phasing of £14.1 million which is a net position of £15.3 million re-phasing from 2017-2018 to future years and £1.2 million of acceleration into 2017-2018. The main items of this re-phasing are discussed in the paragraphs below by service area.
- 3.6 City Economy: the main items of re-phasing are;
- £1.8 million for 'Market relocation to Southside' project has been re-phased to 2018-2019 due to unforeseen ground conditions and archaeological finds. The project is due to complete in July 2018;
  - £1.1 million for 'City Learning Quarter Site Development'. The project was originally being delivered through the Local Education Partnership agreement with Inspiredspaces. This is a company which is partly owned by Carillion and due to their liquidation, the project was temporarily paused. New programme management and design arrangements have been implemented and the business case is continuing to be developed;
  - Re-phasing totalling of £449,000 for 'Interchange Phase 2 Train Station/MSCP/Metro Extension' project. The budget has been realigned in accordance with Cabinet (Resources) Panel approval, as detailed in paragraph 2.8;
  - £441,000 for 'Westside' in relation to progression of legal titles associated with the site disposal;
  - £385,000 relating to 'Black Country Growth Deal – Cultural Programme' due to further redesign works;
  - Further £234,000 for 'i54 Western Extension' project due to additional work required prior to planning consultation.
- 3.7 City Environment: the main items of re-phasing are;
- £659,000 for 'i54 Access and Infrastructure' provision for revised marketing programme and the remaining site disposals;
  - £338,000 for 'Vehicles (Procurement)' project to realign with procurement timeline of vehicles;
  - Approximately £180,000 for 'Lighting up the City' programme to realign project budget to reflect the timeline for delivery;
  - £162,000 relating to 'Site Remediation Farndale' project reflecting final costs anticipated in relation to the land remediation works at Farndale.
- 3.8 City Housing: re-phasing of £416,000 for the provision of 'Disabled Facilities Grants' is to realign project budget to reflect the timeline for delivery.

- 3.9 Corporate Landlord: re-phasing of £564,000 for 'Corporate Asset Management' programme is mainly due to security and access works.
- 3.10 Future Spaces: re-phasing of £2.3 million carried forward to accommodate final account and retention payment to contractors.
- 3.11 Regeneration Programmes: CWC acts as the Accountable body for the Black Country Land and Property Investment Fund, the Investment Fund will invest to secure new housing, industrial and commercial development, and is currently made up of allocations from the £200 million West Midlands Combined Authority Land Remediation Fund (LRF), secured from Government as part of the devolution deal. The projects funded through the Investment programme will be from across the West Midlands region, not specifically Wolverhampton projects and are recorded in the Council's capital programme because of its role as Accountable Body, therefore it should be noted there is no direct financial impact on the Council. £3.7 million for 'Land and Property Investment Fund' has been re-phased due to legal negotiations with the grant applicant for the Black Country Music Institute.
- 3.12 As well as the re-phasing of projects, an element of the underspend related to permanent reductions in budgets.
- 3.13 There is a £7.0 million reduction relating to West Midlands Combined Authority (WMCA) Initiatives. The Combined Authority has now been awarded their borrowing powers and therefore no longer require the Council to borrow on their behalf.
- 3.14 A decrease of £717,000 for 'i54 Travel Plan' project. This is due to the Section 106 contribution being redirected to fund revenue costs associated with the i54 bus service, therefore, the capital budget is removed.
- 3.15 Details of changes to all projects can be found in the supporting appendices.
- 3.16 The HRA outturn expenditure for 2017-2018 totals £36.3 million, which represents 92.7% (78.1% in 2016-2017) of the approved budget, a reduction in expenditure of £2.9 million. Of the £2.9 million reduction, £1.9 million is due to re-phasing of projects (slippage of £4.7 million offset by £2.8 million acceleration) which is discussed below.
- 3.17 The main items of re-phasing are;
- £1.7 million relates to 'Additional Social Housing' programme due to the suitable schemes not being identified during 2017-2018;
  - £1.5 million for 'Decent Homes – Stock Improvement' programme as a result of the High Rise infrastructure refurbishment work being paused whilst a review was undertaken of fire safety requirements;
  - Approximately £536,000 for 'Roof Refurbishment' programme due to poor weather conditions;
  - Further £532,000 for 'Care and Support Specialised Housing (CAASH) Fund' to realign project budget to reflect the timeline for delivery of the Tap Works development site;
  - Finally, an acceleration of £2.2 million relating to the 'Heath Town Refurbishment' project due to additional progress achieved on the programme.

- 3.18 The decrease of £1.0 million for the HRA mainly relates to the following;
- £258,000 for 'External Improvement Works' due to the resources being diverted to High Rise Safety priorities;
  - £239,000 for 'Lift Improvement' project reflecting a completion of 2017-2018 programme, budget balance not required to be carried forward;
  - £153,000 relating to 'Street Scaping' project due to release of balance following final account settlement with the contractor.
- 3.19 The effects of the above have been built into the current forecast of their associated programmes as detailed in the following sections of this report.

### Future forecasts

- 3.20 Table 4 below provides an analysis of the projected budget forecast and the variations compared to the approved budget for existing projects.

**Table 4: Projected budgets for existing projects**

	General Fund				HRA £000	Total Capital Programme £000	See paragraph number
	Corporate	People	Place	Total			
	£000	£000	£000	£000			
<b>2018-2019</b>							
Approved budget	78,770	1,353	69,339	149,462	64,390	213,852	
<b>Projected budget</b>	<b>65,079</b>	<b>2,296</b>	<b>85,591</b>	<b>152,966</b>	<b>68,124</b>	<b>221,090</b>	2.10, 2.15
<b>Forecast as % of approved budget</b>	<b>82.6%</b>	<b>169.7%</b>	<b>123.4%</b>	<b>102.3%</b>	<b>105.8%</b>	<b>103.4%</b>	2.10, 2.15
Variance projected v approved over/(under)	(13,691)	943	16,252	3,504	3,734	7,238	3.21, 3.31
Variance represented by:							
Re-phasing	(2,698)	980	10,684	8,966	3,734	12,700	3.22-3.24, 3.35
Increase/(decrease)	(10,943)	(37)	5,817	(5,163)	-	(5,163)	3.25-3.27, 3.29
Re-allocation to new projects requiring approval	(50)	-	(249)	(299)	-	(299)	3.28, 3.30
Financing for projected variance:							
Internal resources	(14,986)	717	6,715	(7,554)	3,701	(3,853)	
Internal resources re-allocation to new projects requiring approval	(50)	-	(209)	(259)	-	(259)	
External resources	1,345	226	9,786	11,357	33	11,390	
External resources re-allocation to new projects requiring approval	-	-	(40)	(40)	-	(40)	
<b>2019-2020 to 2022-2023</b>							
Approved budget	28,868	-	103,786	132,654	226,250	358,904	
<b>Projected budget</b>	<b>39,598</b>	<b>-</b>	<b>110,067</b>	<b>149,665</b>	<b>224,377</b>	<b>374,042</b>	3.32, 3.36
Variance projected v approved over/(under)	10,730	-	6,281	17,011	(1,873)	15,138	3.32, 3.36
Variance represented by:							
Re-phasing	8,750	-	3,463	12,213	(1,873)	10,340	3.32, 3.36
Increase/(decrease)	1,980	-	2,818	4,798	-	4,798	3.33-3.35
Re-allocation to new projects requiring approval	-	-	-	-	-	-	
Financing for projected variance:							
Internal resources	9,730	-	3,047	12,777	(1,873)	10,904	
Internal resources re-allocation to new projects requiring approval	-	-	-	-	-	-	
External resources	1,000	-	3,234	4,234	-	4,234	
External resources re-allocation to new projects requiring approval	-	-	-	-	-	-	

## **2018-2019 Approved budget**

- 3.21 As shown in Table 4, the latest financial monitoring information indicates that General Fund capital expenditure for 2018-2019 will be higher than the approved budget by £3.5 million. Of this, £9.0 million is due to re-phasing of projects between 2017-2018, 2018-2019 and the future years whilst £5.2 million relates to decrease in the programme with £299,000 relating to re-allocations from existing to new projects. Further details are discussed in the paragraphs below.
- 3.22 Corporate Directorate: there has been a re-phasing of expenditure totalling a net decrease of £2.7 million due to re-phasing against capital projects from 2017-2018 to later years. The key projects that have re-phasing in capital expenditure from 2017-2018 to 2018-2019, totalling £6.1 million are explained in paragraph 3.3 above. A further £8.8 million has been re-phased from 2017-2018 into later years resulting in the net £2.7 million re-phasing. The main projects are:
- £7.0 million has been re-phased into later years for 'Primary Expansion Programme' following a value engineering process and minor re-designs of the schemes;
  - £1.0 million re-phasing for 'Schools Devolved Formula Capital' projects which can be spent over three years as explained in paragraph 3.3 above;
  - £762,000 relating to 'Aldersley High Expansion' project to realign project budget to reflect the timeline for delivery.
- 3.23 People Directorate: there is a re-phasing of capital expenditure from 2017-2018 to 2018-2019 totalling £980,000 with the key projects that were re-phased explained in paragraph 3.4 above.
- 3.24 Place Directorate: there has been a re-phasing of expenditure totalling a net increase of £10.7 million, mainly due to the re-phasing of capital projects between 2017-2018, 2018-2019 and future years. The key projects that have re-phasing in capital expenditure from 2017-2018 to 2018-2019, totalling £14.1 million are explained in paragraphs 3.5 to 3.10 above. A further £3.7 million re-phasing from 2018-2019 into later years relates to the 'Interchange Phase 2 Train Station/MSCP/Metro Extension' project. The budget has been realigned, to reflect the agreed contract terms as detailed in paragraph 2.8.
- 3.25 The projected forecast decrease of £5.2 million for the General Fund 2018-2019 capital expenditure is a net position which is discussed below.
- 3.26 Corporate Directorate: there is a net decrease of £10.9 million which is explained below;
- A decrease of £15.0 million relates to West Midlands Combined Authority (WMCA) Initiatives. The provision for 2018-2019 is no longer required as explained in paragraph 3.13;
  - An increase totalling £1.9 million relates to four ICT projects, 'General Programme', 'Disaster Recovery', 'Desktop Refresh' and 'Service Led ICT Projects'. A report on this agenda is also being presented to Councillors as explained in paragraph 3.3;

- Further increase of approximately £2.1 million for the provision of 'Corporate Contingency' to ensure that corporate priorities are addressed in a more agile and timely manner.
- 3.27 People Directorate: a decrease of £37,000 is a net position with the main items being as follows;
- A decrease of £101,000 relating to the provision for 'Capital Investment in Community Capacity' which is no longer required;
  - An increase of £64,000 reflecting the costs for 'Cricket Provision – Newbridge Park' project that are fully funded from the Section 106 contributions.
- 3.28 There is re-allocation virement proposed from an existing to a new project within the People Directorate. The proposed re-allocation virement from the provision of 'Corporate Contingency' to a new 'Avion Centre – CCTV installation' project is in the region of £21,000 as detailed in Appendix 2 of the report.
- 3.29 Place Directorate: the forecast increase of £5.8 million is mainly due to the following;
- Paragraph 2.8 detailed the requirement to build in £4.8 million of resources in relation to the Interchange programme to reflect the position approved by Cabinet (Resources) Panel on 14 November 2017. Of the total £4.8 million, £3.7 million relates to 2018-2019;
  - £882,000 for the following projects reflecting new grant allocations for 2018-2019 financial year. These projects are; 'Dudley Street Footwork – phase 1 and 2' with the allocation of £449,000 within the Maintenance of unclassified road programme and £433,000 is for 'Black Country GOLD Project';
  - £500,000 relating to the provision of 'Empty Property Strategy'. This is a rolling programme fully supported by utilising capital receipts;
  - £302,000 for the provision of 'Maintenance of classified road' programme reflecting an allocation of the additional flood resilience and road repair funding;
  - £115,000 for the provision of 'Parks and Open Space' programme reflecting an allocation of further Section 106 contributions in order that projects can be progressed in a timely manner.
- 3.30 There are re-allocation virements proposed from existing to new projects within the Place Directorate totalling £278,000 as detailed in Appendix 2 of the report. The proposed re-allocation virements are:
- £209,000 from the provision of 'Corporate Asset Management' programme to 11 new schemes within the programme;
  - £40,000 from the 'Accountable Body Professional Services - Dudley Music Institute' project is proposed to be re-allocated to four new schemes within 'Land and Property Investment Fund', as discussed in paragraph 3.11;
  - £29,000 from the provision of 'Corporate Contingency' to a new 'West Park - Intruder Alarm and CCTV System' project to deter anti-social behaviour and increase community safety.

- 3.31 As shown in Table 4, the latest financial monitoring information indicates that HRA capital expenditure during 2018-2019 will be higher than the approved budget by £3.7 million. This is an increase due to net re-phasing of capital projects totalling £1.9 million from 2017-2018 to later years which is discussed in paragraph 3.16 above, and a net re-phasing of projects from the future to the earlier years totalling £1.9 million; as a result of £4.0 million slippage and £5.9 million acceleration. The main projects are;
- Slippage in the region of £4.0 million for the 'WV Living Units – Wednesfield' project due to the revised programme of works for WV Living development;
  - Acceleration of £4.0 million for 'Heath Town Refurbishment' project due to the successful progress on the programme;
  - Acceleration in the region of £2.0 million for 'Small Sites 4' project due to the suitable sites being identified enabling the programme to be brought forward.

### **2019-2020 to 2022-2023 Approved budget**

- 3.32 The latest financial monitoring information shown in Table 4 indicates that General Fund capital expenditure for 2019-2020 to 2022-2023 will be higher than the approved budget by £17.0 million. Of this, £12.2 million is due to re-phasing of capital expenditure across the life of the capital programme as discussed in the previous paragraphs above.
- 3.33 The projected budget net increase of £4.8 million for the General Fund is discussed below.
- 3.34 Corporate Directorate: further increase of £2.0 million relates to ICT projects 'General Programme', 'Disaster Recovery' and 'Desktop Refresh' which is explained in paragraph 3.26 above.
- 3.35 Place Directorate: the forecast increase of £2.8 million is due to the following;
- £1.0 million for 'Interchange Phase 2 Train Station/MSCP/Metro Extension' project. The budget has been realigned in accordance with Cabinet approval, as detailed in previous reports, to reflect the agreed contract terms and conditions;
  - £940,000 for 'Dudley Street Footwork – phase 1 and 2' project within the Maintenance of unclassified road programme reflecting a new grant allocation;
  - Finally, an increase of £871,000 for the provision of 'Maintenance of classified road' programme reflecting an allocation of the additional flood resilience and road repair funding.
- 3.36 The latest financial information shown in Table 4 indicates that the HRA capital expenditure for 2019-2022 to 2022-2023 will be lower than the approved budget by £1.9 million, this is due to a re-phasing of expenditure as discussed in the paragraphs above.

## Overall summary

3.37 Table 5 below provides an analysis of the capital expenditure for 2017-2018 to 2022-2023.

**Table 5: Overall summary 2017-2018 to 2022-2023 for Existing Projects**

	General Fund				HRA £000	Total Capital Programme £000	See paragraph number
	Corporate £000	People £000	Place £000	Total £000			
<b>Overall summary</b>							
<b>Projected budget</b>	<b>121,858</b>	<b>4,274</b>	<b>241,465</b>	<b>367,597</b>	<b>328,843</b>	<b>696,440</b>	
Variance projected v approved over/(under)	(15,433)	(27)	8,171	(7,289)	(998)	(8,287)	3.38
Variance represented by:							
Re-phasing	-	-	-	-	-	-	
Increase/(decrease)	(15,383)	(27)	8,420	(6,990)	(998)	(7,988)	3.38
Re-allocation to new projects requiring approval	(50)	-	(249)	(299)	-	(299)	3.28, 3.30

- 3.38 A detailed analysis of the projected net decrease of capital expenditure totalling £7.3 million for existing projects, can be found in Appendix 1 to the report.
- 3.39 Requests for budget virements between existing projects for the General Fund and HRA totalling £19.7 million and £24.0 million respectively are detailed in Appendix 3 to the report.
- 3.40 Ancillary schedules of General Fund works for approval are detailed in Appendices 4 to 6 to this report.
- 3.41 Approval is also being sought to delegate authority to the Cabinet Member for Education in consultation with the Director of Finance to approve the allocation of the provision of the 'Special Education Needs (SEN) Special Capital Fund Programme' to individual capital projects in order that they may be progressed in a timely manner.
- 3.42 Approval is also sought to delegate authority to the Cabinet Member for Resources in consultation with the Director of Finance to approve the allocation of the provision of the 'Parks Strategy and Open Space' to individual capital projects in order that they may be progressed in a timely manner.

## 4.0 New projects and virements

- 4.1 Table 6 provides an analysis of forecast outturn for the new projects requiring approval, covering the period 2017-2018 to 2022-2023, identifying where additional funding is required and where the new expenditure can be met from existing resources. A detailed analysis of the individual projects included in this table can be found in Appendix 2 to the report.



**Table 6: Analysis of new projects requiring approval**

Directorate	2017-2018 to 2022-2023			
	Forecast	Additional	Additional	Virements
	outturn	internal	external	from existing
	£000	resources	resources	projects
		required	required	
		£000	£000	£000
Corporate	6,527	225	6,302	-
People	21	-	-	21
Place	11,758	-	11,480	278
<b>Total General Fund</b>	<b>18,306</b>	<b>225</b>	<b>17,782</b>	<b>299</b>
Housing Revenue Account	-	-	-	-
<b>Total HRA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Programme</b>	<b>18,306</b>	<b>225</b>	<b>17,782</b>	<b>299</b>

- 4.2 The new projects requiring approval are funded from a mixture of internal and external resources and virements of £299,000 (see Table 6 for split over funds) from existing projects as detailed in Appendix 3 to the report.
- 4.3 The main new projects requiring approval (see additional resources in Table 6) are discussed below.
- 4.4 Corporate Directorate: there is an approval for budget increase of £6.5 million for eight new projects;
- £4.9 million being the amount awarded by Central Government to support the construction of a fast fibre network linking multiple sites for public use across the city and therefore it is proposed that a budget is created for the provision of 'Full Fibre Network' project to accommodate this grant. The drawdown of this budget will be subject to further reports to Councillors;
  - £1.4 million relates to the grant award from the Department of Education (DfE) for the creation of new places and the improvement of existing facilities for children and young people with Special Education Needs and Disability. The approval is sought for the works at Penn Hall, Tettenhall Wood and Warstones Primary schools with the remaining balance of the grant proposed to be held on the provision for 'Special Education Needs (SEN) Special Capital Fund Programme' until further schools are identified for the improvements;
  - The remaining £225,000 relates to three ICT projects as detailed within the Appendix 2 to the report. The expansion of ICT Programme is required to ensure that the Council's IT infrastructure remains operational, secure and up to date and that new IT requirements specific to individual services are also met.
- 4.5 Place Directorate: there is an approval for a budget increase of £11.5 million for four new projects which are all externally funded;
- An increase totalling £11.5 million relates to Land and Property Investment Fund. In accordance with delegation granted by Cabinet on 22 March 2017 and subsequently approved by Council on 5 April 2017, four new projects that were approved by the Joint Committee are now being proposed to be incorporated into the capital programme, see paragraph 3.11;

- 4.6 New projects created through virements from existing projects can be found in Appendix 3 to the report with the main items discussed below.
- 4.7 Virement of £21,000 for the People Directorate relates to the 'Avion Centre – CCTV installation' project. The Avion Centre has become an area where crime and anti-social behaviour has been reported. A multi-agency plan to address these issues is being implemented however, CCTV provision is needed to act as a deterrent against committing these acts and a means for evidence capture to aid the enforcement action from statutory agencies.
- 4.8 Virements in the region of £278,000 for Place Directorate include the establishment of 16 new projects;
- £209,000 is for 11 projects within the 'Corporate Asset Management' programme for the prioritised works in order to meet health and safety risks and statutory regulations. This is a re-allocation within the overall project to individual schemes;
  - £40,000 relates to four projects for the Accountable Body Professional Services within 'Land and Property Investment Fund' as discussed in paragraph 3.11;
  - Finally, £29,000 relates to 'West Park Conservatory - Intruder Alarm and CCTV System' project.
- 4.9 Also within the Place Directorate, following the planned creation of a transit site to provide accommodation facilities for both the permanent and transient Gypsy Travellers and Travelling Show communities, close to the borders of Wolverhampton, consideration is currently being given to the impact that this may have in Wolverhampton with unauthorised encampments due to the displacement effect. On 22 May 2018, Cabinet (Resources) Panel noted the continuing work to identify suitable land on which to construct a transit site for use by travellers and gypsies and the potential investment associated with it. Approval is therefore sought to delegate authority to the Cabinet Members for City Environment and Resources, in consultation with the Strategic Director for Place and the Director of Finance, to finalise the business case and budget for a transit site in order that it can be progressed in a timely manner. It is anticipated that budget provision will be met from the Council's Corporate Contingency within the capital programme.
- 5.0 Medium term capital programme and budget strategy**
- 5.1 Table 7 details the approved financing for the capital programme for 2017-2018 to 2022-2023 and incorporates the requested approvals for projects included in this report.

**Table 7: Approved and forecast capital financing 2017-2018 to 2022-2023**

2017-2018 to 2022-2023				
General Fund	Approved budget	Recommended budget	Variance	Resource as % of expenditure
	£000	£000	£000	
<b>Expenditure</b>	<b>374,886</b>	<b>385,903</b>	<b>11,017</b>	
<b>Financing</b>				
Internal resources				
Capital receipts	31,404	31,126	(278)	8.1%
Prudential borrowing	232,964	213,835	(19,129)	55.4%
Revenue contributions	919	1,517	598	0.4%
Reserves	-	-	-	0.0%
<b>Subtotal</b>	<b>265,287</b>	<b>246,478</b>	<b>(18,809)</b>	<b>63.9%</b>
External resources				
Grants & contributions	109,599	139,425	29,826	36.1%
<b>Subtotal</b>	<b>109,599</b>	<b>139,425</b>	<b>29,826</b>	<b>36.1%</b>
<b>Total General Fund</b>	<b>374,886</b>	<b>385,903</b>	<b>11,017</b>	<b>100.0%</b>

2017-2018 to 2022-2023				
Housing Revenue Account (HRA)	Approved budget	Recommended budget	Variance	Resource as % of expenditure
	£000	£000	£000	
<b>Expenditure</b>	<b>329,841</b>	<b>328,843</b>	<b>(998)</b>	
<b>Financing</b>				
Internal resources				
Capital receipts	36,915	45,619	8,704	13.9%
Prudential borrowing	154,873	150,215	(4,658)	45.7%
Reserves	137,100	131,840	(5,260)	40.0%
<b>Subtotal</b>	<b>328,888</b>	<b>327,674</b>	<b>(1,214)</b>	<b>99.6%</b>
External resources				
Grants & contributions	953	1,169	216	0.4%
<b>Subtotal</b>	<b>953</b>	<b>1,169</b>	<b>216</b>	<b>0.4%</b>
<b>Total HRA</b>	<b>329,841</b>	<b>328,843</b>	<b>(998)</b>	<b>100.0%</b>

- 5.2 Capital receipts totalling £31.1 million have been assumed within the General Fund capital programme for quarter one and can be seen in Table 8. This is a decrease of £278,000 when compared to the approved budget, which has arisen as a result of a decreased forecast from sales totalling £871,000 and £593,000 increase due to re-phasing of receipts and capital requirements. In order to be prudent a detailed review of the schedule of disposals is undertaken to identify only those that are likely to be completed. The planned utilisation of capital receipts will reflect the need to balance the benefit for both the capital programme and the revenue budget.

**Table 8: Receipts assumed in the revised General Fund capital programme**

	Projected						Total £000
	2017 - 2018 £000	2018 - 2019 £000	2019 - 2020 £000	2020 - 2021 £000	2021 - 2022 £000	2022 - 2023 £000	
General Fund capital receipts	3,500	19,400	5,300	1,700	1,200	-	31,100

5.3 Council, on 15 July 2015, approved the capital financial strategy relating to the approval of future capital projects, the declaration of identified underspends and the use of capital receipts to reduce the Council's need to borrow to fund the approved capital programme. As a consequence of this, no new projects have been included in the 2022-2023 financial year. Capital expenditure has a direct impact upon the Council's revenue budgets and therefore needs to be restricted to projects essential to the Council's priorities. Any proposals to increase the level of the capital programme are considered via a capital appraisal mechanism for value for money and appropriateness based on the current financial climate prior to approval being sought from Councillors.

## 6.0 Key budget risks

6.1 An analysis of the risks associated with the capital programme, along with the details of the risk control measures that are in place in order to manage and mitigate these risks as far as possible can be viewed online on the Council's website by following the link below:

<http://www.wolverhampton.gov.uk/article/7046/Medium-Term-Capital-Programme>

6.2 The overall risk associated with the programme continues to be quantified as amber.

## 7.0 Evaluation of alternative options

7.1 This report provides an update on progress of capital projects during 2017-2018 and anticipated budget requirements for future years. The evaluation of alternative project options is detailed in individual investment proposals.

## 8.0 Reasons for decisions

8.1 To seek Cabinet's recommendation to Council to approve the revised capital budgets. This will ensure that the capital programme budget reflects the latest forecasts and requirements.

## 9.0 Financial implications

9.1 The financial implications are discussed in the body of this report. The revenue implications of the new and existing projects seeking approval for additional or changes in resources can be seen in the table below. These are fully reflected in the treasury management budget forecasts included in the report 'Treasury Management – Annual Report 2017-2018 and Activity Monitoring Quarter One 2018-2019' also on the agenda for approval at this meeting.

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	£000	£000	£000	£000	£000	£000
Forecast cumulative impact:						
interest	(243)	(526)	(491)	(489)	(487)	(487)
minimum revenue provision	-	(225)	(466)	(463)	(482)	(503)
	(243)	(751)	(957)	(952)	(969)	(990)
Forecast change in revenue grant from Combined Authority	169	739	1,083	1,105	1,129	1,153
<b>Net revenue cumulative impact for General Fund</b>	<b>(74)</b>	<b>(12)</b>	<b>126</b>	<b>153</b>	<b>160</b>	<b>163</b>

[SH/22062018/A]

## 10.0 Legal implications

10.1 Section 151 of the local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs.

10.2 The Local Government Act 2003 brought in the current regime for capital finance for local authorities. It reduced the level of central control over local authority borrowing and capital expenditure.

[TS/27062018/R]

## 11.0 Equalities implications

11.1 Under the Equality Act 2010, the Council has a statutory duty to pay due regard to the impact of how it carries out its business on different groups of people. This is designed to help the Council identify the particular need of different group and reduce the likelihood of discrimination; the nine equality strands covered by the legislation are:

- Age
- Disability
- Gender reassignment
- Pregnancy and Maternity
- Religion or Belief
- Race
- Sex
- Sexual Orientation
- Marriage and Civil Partnership (this strand only applies to employment and not to service delivery).

These strands include everyone.

11.2 Cabinet Members should also be aware that under the Equality Act 2010, they must have due regards to the Public Sector Equality Duty when making budget decisions. What this means in practice is that Cabinet Members must consciously think about the three aims of the Public-Sector Equality Duty as part of the decision making process, the three aims are to have due regard to the need to:

- Eliminate discrimination, harassment and victimisation.
- Advance equality of opportunity by removing or minimising disadvantages, meet different needs and encourage participation.
- Foster good relations between people from different groups.

11.3 Consideration of equality issues must influence the decisions reached by public bodies including:

- How they act as employers.
- How they design, deliver and evaluate services.
- How they commission and procure from others.

- 11.4 The Brown Principles, established as a result of a legal case concerning Post Offices closures in 2008, provide an important checklist when making decisions:
- Decision makers must be made aware of their duty to have due regard to the identified goals.
  - Due regard must be fulfilled before and at the time that a particular decision is being considered, not afterwards.
  - The duty must be exercised in substance, with rigour and with an open mind. It is not a question of ticking boxes.
  - The duty is not delegable; it must be fulfilled by the organisation in question rather than through the use of an external body to do it to the organisation.
  - The duty is a continuing one.
  - It is good practice to keep an adequate record showing that it has considered the identified needs.
- 11.5 There is a range of individual projects delivered through the Council's capital programme that have significant impacts on specific groups and equality implications should be considered when individual capital schemes are being developed.
- 11.6 This requirement would also apply if there were to be any redirection of capital funding in year to ensure that the impact of any changes is considered.

## **12.0 Environmental implications**

- 12.1 A wide range of projects delivered through the capital programme have significant environmental implications and are geared to promote improvements to the physical environment.

## **13.0 Human resources implications**

- 13.1 This report has no human resources implications.

## **14.0 Corporate Landlord implications**

- 14.1 Projects funded and delivered through the Council's capital programme typically have significant impact on the Council's property portfolio. Corporate landlord implications must be considered and included in relevant documents and reports when individual capital projects and programmes are being developed.

## **15.0 Schedule of background papers**

Housing Revenue Account business plan (including 2018-2019 budget rents and service charges) – report to Cabinet (Resources) Panel on 16 January 2018, Council on 31 January 2018.

Capital Programme 2017-2018 to 2021-2022 Quarter Three Review and 2018-2019 to 2022-2023 budget strategy – report to Cabinet on 20 February 2018, Council on 7 March 2018.

Looked After Children Housing Adaptations Application – exempt report to Cabinet (Resources) Panel on 20 March 2018.

Schools Capital Programme 2018-2019 – exempt report to Cabinet (Resources) Panel on 20 March 2018.

Corporate Asset Management Fund – Approval of Schemes for 2018-2019 – Individual Executive Decision Notice signed on 10 April 2018.

Corporate Asset Management Fund – Approval of Schemes for 2018-2019 – report to Cabinet (Resources) Panel on 22 May 2018.

Procurement Update – PP17156 Development of 43 New Dwellings at Burton Crescent and Single Storey Extension at Burton Road – exempt report to Cabinet (Resources) Panel on 22 May 2018.

Restoration of Pennfields and Tettenhall war memorials – report to Cabinet (Resources) Panel on 19 June 2018.

## **16.0 Appendices**

Appendix 1: Analysis of projected change in expenditure for existing projects

Appendix 2: Projects requiring approval

Appendix 3: Virements for approval

Appendix 4: Schedule of works – Corporate

Appendix 5: Schedule of works – People

Appendix 6: Schedule of works – Place

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