

**Wiltshire Council**

**Cabinet Capital Asset Committee**

**23 July 2013**

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**Subject: Capital Monitoring Outturn Report 2012/2013**

**Cabinet member: Councillor Richard Tonge  
Finance, Performance, Risk, Procurement & Welfare Reform**

**Key Decision: No**

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**Executive Summary**

The report details changes to the budget made since the Month 10 monitoring reports.

The report reflects budget transfers into 2013/2014 for committed schemes.

**Proposal**

a. Note the budget movements undertaken to the capital programme in Appendix A.

b. Note the budget transfers of £10.389 million into 2013/2014 as shown in Appendix A and B.

**Reasons for Proposals**

To inform Cabinet of the final position of the 2012/2013 capital programme, highlight budget changes and note final budget reprogramming into 2013/2014.

**Michael Hudson** Service Director Finance

**Wiltshire Council**

**Cabinet Capital Asset Committee**

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**Subject: Capital Monitoring Outturn Report 2012/2013**

**Cabinet member: Councillor Richard Tonge  
Finance, Performance, Risk, Procurement & Welfare  
Reform**

**Key Decision: No**

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**Purpose of Report**

1. To inform Cabinet on the final position of the 2012/2013 Capital Programme, highlight budget changes and note final budget reprogramming into 2013/2014.

**Budget Movements**

2. The revised budget for period 10 was presented to the Cabinet Capital Assets committee (CCAC) at the meeting on 19 March 2013. The meeting in March is the last opportunity for officers to put forward major reprogramming amendments to the budget. Therefore only minor movements have been actioned since the previous monitoring report which are detailed in the table below. A fuller breakdown of the changes made at a scheme by scheme level is attached as Appendix A.

### Breakdown of Budget Amendments from Period 10 to Outturn Budget

	£m	Notes
<b>Period 10 Capital Programme Budget (reported to CCAC 19 March 2013)</b>	<b>81.759</b>	
<b>Additions/amendments to the Capital Programme 2012/2013 since Period 10 budget monitoring</b>		
<b>Additional budgets added to the programme</b>	<b>0.387</b>	See Appendix A and B Section 1 for further details
<b>Budgets reprogrammed into 2013/2014</b>	<b>0.123</b>	See Appendix A and B section 2 for further details
<b>Final Budget 2012/2013</b>	<b>82.269</b>	

3. The budget additions shown above largely reflect increases in funding being available and brought into the programme under the Chief Financial Officer delegated authority. They largely comprise of revenue contributions towards capital expenditure and contributions from Parish and Town Councils being used to finance capital spend within the capital programme. Further information at a scheme by scheme level is shown in Appendix A and in further detail in Appendix B.
4. The budgets that have been reprogrammed into 2013/2014 are shown in further detail in Appendix A and B, and are also shown in the narrative for schemes in Appendix C.

#### **Summary of Final Position as at 31 March 2013**

5. The final budget for the year 2012/2013 is £82.269 million. Actual spend on schemes at outturn was £71.880 million. A full breakdown of these figures is attached in Appendix A.
6. The overall variation on the capital programme is £10.389 million below budget which is all required to be reprogrammed into 2013/2014 to complete schemes. This variance is mainly caused by project delays leading to differences in the profile of payments.
7. Further information on the outturn position of the larger outturn variations is set out in Appendix C.

## **Proposals**

8. To note:
  - a) The general budget additions for grants and revenue contributions of £0.387 million as per Appendix B and to note the Outturn position of the Capital Programme in Appendix A.
  - b) The reprogramming of £10.389 million between 2012/2013 and 2013/2014.

## **Environmental Impact of the Proposal**

9. Wiltshire Council is preparing for its mandatory inclusion in the Carbon Reduction Commitment (CRC); the UK's mandatory climate change and energy saving scheme. The objectives of the scheme are to improve energy efficiency and reduce carbon dioxide emissions. It is calculated that 79% of the Council's carbon footprint comes from energy use in buildings. Capital schemes therefore have the potential to greatly increase or decrease carbon emissions, for example schemes making council buildings more energy efficient will reduce the Council's carbon footprint. The budget setting process for 2011/2012 assessed the perceived impact of schemes on the Council's carbon footprint and built this into the mechanism for setting the 2012/2013 budget.

## **Equality and Diversity Impact of the Proposal**

10. No equality and diversity issues have been identified arising from this report

## **Risk Assessment**

11. The capital budget for 2012/2013, as detailed in this report, has been revised to approximately £82.000 million. Within this programme there are a number of potential risks such as from cost overruns or lower than expected levels of capital receipts. Such issues will be highlighted as soon as they establish themselves through the quarterly reporting process. Members may wish to bear in mind that the capital programme has been set for three years and therefore risks will be appraised over the whole period.

## **Financial Implications**

12. These have been examined and are implicit throughout the report

## **Legal Implications**

13. None have been identified as arising directly from this report.

## **Safeguarding Considerations and Public Health Implications**

14. None have been identified as arising directly from this report

### **Michael Hudson**

Service Director Finance

Report Author: Stephen MacDonald, Principal Accountant (Capital).

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Unpublished documents relied upon in the preparation of this report: NONE  
Environmental impact of the recommendations contained in this report: NONE

## **Appendices**

Appendix A – Budget movements and final spend 2012/2013

Appendix B – Delegated authority for budget movements

Appendix C – Narrative on specific schemes