

Wiltshire Council

Cabinet

13 July 2021

Subject: **Financial Year 2020/21 – Final Financial Year End Position**

Cabinet Member: **Cllr Pauline Church – Cabinet member for Finance and Procurement, Commissioning, IT, Digital and Commercialisation**

Key Decision: **Non Key**

Executive Summary

This report sets out the final year end variance for the council as at 31 March 2021 for the financial year 2020/21 for both revenue and capital. This position includes the year end position on the Collection Fund for the year along with the final position for the Income Loss Compensation scheme following the provisional outturn report presented to Cabinet on 1 June 2021 and the final year end position for the Capital Programme, including scheme slippage and how the programme has been funded.

Final Revenue Year End position 2020/21

This report sets out the final revenue year end financial position for the council. It sets out the year end position on the Collection Fund and section 31 (s31) grant funding for Business Rates and an update on the Income Loss Compensation Scheme since the provisional position was reported to Cabinet last month.

This position allows for the setting aside of a net additional £2.711m to earmarked reserves and £34.124m of s31 grant provided to the council to ensure no significant cashflow issues arose during the year following the additional reliefs that were given to support businesses net of a small adverse variance on the Business Rates levy into a specific earmarked reserve to fund the accounting deficit on the Collection Fund.

Capital Year End position 2020/21

This report sets out the year end position of the Capital Programme, the movements from the original budget set at the beginning of 2020/21 and sets out how the programme has been financed. It provides an update on the significant programmes that have been delivered and those that have been reprofiled to future years.

Proposal

Cabinet is asked to note:

- a) the final year end revenue budget outturn and capital outturn position and the final position for the Collection Fund for the financial year 2020/21;

- b) the additional capital budgets of £3.092m that have been added to the 2020/21 programme under Chief Finance Officer delegated powers
- c) the Grant amendment of (£0.026m) that has been removed from the 2020/21 programme under Chief Finance Officer delegated powers
- d) The reprofile of £1.3m of budgets from future years to 2020/21 as approved by Cabinet in December 2020 under Land Acquisition report.
- e) the underspend and subsequent removal of £0.025m capital budget for the Wiltshire Online scheme as a result of staff savings.
- f) the overspend of £0.006m on the Local Growth Fund scheme Chippenham Station Hub.
- g) the overspend of £0.009m on the Local Growth Fund schemes at Salisbury.

Cabinet are asked to approve:

- h) the transfer of £2.104m and £34.076m to the Collection Fund Volatility reserve;
- i) the net transfer of £0.435m to the Budget Equalisation reserve;
- j) the transfer of £0.172m to the Council Tax Hardship reserve;
- k) Cabinet are asked to approve £20.340m of capital programme slippage to be rolled forward into 2021/22.

Reason for Proposal

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the final year end revenue and capital outturn position for the Council for the financial year 2020/21.

To improve the Councils financial resilience by increasing the balance on the General Fund reserve now and setting aside funds in earmarked reserves to prudently assist in managing the Councils future pressures and budget gap.

Terence Herbert – Chief Executive

**Andy Brown – Corporate Director Resources & Deputy Chief Executive
(S.151 Officer)**

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Cabinet Member: **Cllr Pauline Church – Cabinet member for Finance and Procurement, Commissioning, IT, Digital and Commercialisation**

Key Decision: **Non Key**

Purpose of Report

1. To advise Members of the final year end position for financial year 2020/21 (31 March 2021) for revenue and capital. These figures now include the final position for the Collection Fund, the account that contains all the council tax and business rates transactions and the council impact associated with the costs of administering the fund along with the year end position for capital expenditure and funding.

FINAL YEAR END REVENUE OUTTURN POSITION 2020/21

1. The Council approved a net budget for 2020/21 of £344.023m at its meeting on 25 February 2020. The provisional year end outturn position for the revenue budget was reported to Cabinet at its meeting on 1 June 2021 where an underspend of £33.982m was reported and requests approved to transfer this underspend to earmarked reserves.
2. The provisional report included a couple of areas of forecast as work had not been completed for some aspects of the budget. The following paragraphs focus on the changes since that report including the final year end position of the Collection Fund for the council, the final grant claim for the Income Loss Compensation grant and also any other changes to the revenue position. There are no other changes to the previously reported service expenditure or income.
3. The breakdown of the changes from the provisional year end position previously reported and the final year end revenue outturn position for 2020/21 is set out in table 1 below.

Table 1 – Final Year End 2020/21 movements since provisional outturn

| Service Area | Amount | Reserve for transfer |
|--------------------------------|------------------|-----------------------------|
| Finance | £0.270m | Budget Equalisation |
| Finance | (£0.172m) | Council Tax Hardship |
| General Government Grants | (£2.104m) | Collection Fund Volatility |
| Income Loss Compensation | (£0.705m) | Budget Equalisation |
| Total service movements | (£2.711m) | |
| Council Tax deficit increase | £0.383m | Collection Fund |
| Business Rates deficit | £36.519m | Collection Fund |
| S31 Grants net of Levy | (£34.076m) | Collection Fund Volatility |
| TOTAL MOVEMENTS | £0.115m | |

FINAL SERVICE REVENUE YEAR END POSITION 2020/21

4. Since the provisional financial position was reported to Cabinet on 1 June there have been a couple of amendments to service year-end outturn positions set out in the table 1 above which are explained in the paragraphs below.
5. As part of the finalisation of the Collection Fund accounting there are a few changes to the figures that were reported as part of the provisional year-end outturn position in Finance due to the council's administration costs of the fund in Revenues and Benefits, with an overall adverse movement from the provisional outturn position previously reported of £0.098m. One element is an under-recovery of court fees due to the lockdown and decision to suspend the referral of debt to courts. It is requested that the resulting overspend of £0.270m is transferred to the Budget Equalisation reserve. This overspend is offset by an underspend due to the Council Tax Hardship Reliefs that were funded from the grant received in the year of £3.222m. The grant was not fully spent and is requested that the unspent grant of £0.172m is transferred to the Council Tax Hardship earmarked reserve to support households facing hardship in future years.
6. During the year additional s31 grants have been received from government and were originally thought to form part of the s31 grants that were awarded to compensate the council for Collection Fund pressures. These grants do not form part of the overall Collection Fund and amount to an additional £2.104m and it is requested to transfer this balance to the Collection Fund Volatility to help mitigate the uncertainties that are faced in future years for Business Rates.

INCOME COMPENSATION LOSS SCHEME

7. The provisional financial position included an estimate of the final grant claim that would be made for the government Sales, Fees and Charges Income Compensation Loss grant scheme. The final analysis has been carried out and the final claim submitted to government, which is £0.705m more than estimated and included within the provision yearend figures previously reported. This change is due to final assessment of actual losses and compensating savings that are included in the calculation of grant to be claimed as set out in the scheme. In total the grant income from this scheme for the year amounted to £7.119m.

8. It is requested that this additional £0.705m is transferred to the Budget Equalisation earmarked reserve to help support the budget pressures in future years to allow time for management action to address the forecast budget gap.

COLLECTION FUND AND SECTION 31 GRANTS

9. The Collection Fund is the ring-fenced account for all of the Council Tax and Business Rates transactions, that the council administers. At the beginning of the financial year there was great uncertainty about the impact of COVID-19 on the economy and the subsequent ability for people and businesses to pay council tax and business rates bills for the financial year. In the earlier months the budget monitoring reports included forecasts of a significant loss of income from council tax and business rates of approximately £15m net of government grants.
10. Included in the Q3 budget monitoring report it was noted that any losses in the collection fund would arise in future years, with government mandating the spread of these exceptional deficits across the 3 following financial years. To ensure these deficits could be funded the £8.613m forecast impact of losses at that stage was set aside in a specific earmarked reserve to manage the deficit on this fund. The Collection Fund year end position for 2020/21 has now be finalised and the final deficit calculated on the fund.
11. The council's share of the deficit for Council Tax deficit is in line with that previously estimated and is calculated as £3.730m (previously £3.347m), a small increase in deficit of £0.383m.
12. The deficit for Business Rates has been calculated as £36.564m (previously a net forecast of £0.045m). Although the Business Rates deficit is a significant value change of £36.519m this is due to the ring-fencing of the fund and the inability to off-set directly the grant payments made by government to compensate for the losses caused by the application of the additional business rates reliefs.
13. The s31 grant is not allowed to be transferred into the ring-fenced Collection Fund and there is a balance of £34.124m at the end of the financial year. The difference in the net impact of the business rates deficit and grant is £2.440m and is mainly due to the change in value of level of debt that is assessed as being at risk (debt impairment) and change in the assessment of financial risk in appeals. It is requested that the unspent s31 grant of £34.124m be transferred to the Collection Fund Volatility reserve to fund the repayment of the deficit that will be required over the next 3 years.
14. The final element of the Collection Fund where there is a small difference from values previously report is the Business Rates levy for the council. This has been reported previously rounded as £1.9m and the actual levy charge was £1.948m and it is requested to fund the additional £0.048m pressure from the Collection Fund Volatility reserve as an inherent element of the business rates funding mechanism. This combined with the s31 grant transfer requested in the paragraph above allows for an additional £34.076m to be set aside in the reserve.

CAPITAL PROGRAMME – YEAR END POSITION 2020/21

15. The Council approved a net capital programme budget for 2020/21 of £261.535m at its meeting on 25 February 2020. At the beginning of the year due to the early forecast of the financial impact of COVID-19 on the council and the prioritisation of resources on the emergency response a recommendation to defer some capital schemes was presented to Cabinet on the 9th June 2020. The approval reallocated £101.684m of approval into future years. In addition, as part of the Q1 budget monitoring process further slippage, additions and re-profiling were actioned reducing the 2020/21 Q1 budget down to £176.747m.
16. Due to the ongoing impact of COVID-19 and the ability to deliver significant projects the programme was revised again at Q2 and projects phased to when they would realistically be delivered. This presented further slippage of £45.446m into future years, £8.970m of reduced budgets and £6.512m of additional budget. The Q2 capital programme budget was revised to £128.843m.
17. As part of the Q3 report a further £5.716m slippage was identified, this was largely on IT programmes and Wiltshire Online. In addition, £0.250m was added to the programme as new grants and contributions, resulting in a final 2020/21 Q3 capital programme budget of £123.377m
18. The final capital programme budget for year ending 2020/21 stood at £127.743m, Cabinet are asked to note the movements as shown in the table below from the capital programme budget presented to Cabinet at Q3.

Table 2 – Q4 Capital Programme Amendments

| Summary of Movements in Capital Programme | £'m | Further information |
|--|----------------|----------------------------|
| Capital Programme Budget as at Q3 | 123.377 | Appendix A |
| Amendments to Capital Programme 2020/21 Since Q3: | | |
| Additional Budgets added to Programme | 3.092 | Appendix A & B |
| Grant Amendments | -0.026 | |
| Budgets Reprogrammed from 2020/21 to 2021/22 | 1.300 | |
| Capital Programme Final Budget 2020/21 | 127.743 | Appendix A |

19. £3.092m has been added to the 2020/21 programme under Chief Finance Officer delegated powers, this is detailed in Appendix A and B. These additions and amendments have no effect on the net funding position of the capital programme as they are funded by grant or contributions.
20. £0.026m has been removed from the Public Sector Decarbonisation Scheme. Two projects at Warminster Library and the Nadder Centre have been completed. These projects were fully funded by grants and were delivered £0.026m under budget. The budget is therefore not required, and grants will be claimed for the value of the schemes only.

21. As approved by Cabinet in December 2020 as part of the Land Acquisition report £1.3m has been reprofiled from future years into 2020/21 and allocated for land acquisition.
22. The total capital expenditure for the year was £107.237m compared to the budget of £127.743m, resulting in an underspend on the programme of £20.506m. This is due to a combination of programme slippage and reprofiling as detailed in the report below and has meant that the Council has had to finance less capital spend in 2020/21 than planned.
23. The biggest impact to the Council of the capital programme slippage is created from schemes funded by borrowing. This impacts on the Financing and Investment Income and Expenditure revenue budget for 2020/21 and 2021/22.
24. At Q3 it was forecast that the Financing and Investment Income and Expenditure revenue budget would be £2.054m underspent, as a result of this further capital programme underspend and due to the Councils overall cashflow position the actual year end position was £0.923m better than forecast at Q3. As reported and recommended in the draft revenue outturn report in June this underspend was transferred to General Fund reserves.
25. The final borrowing figure for the 2020/21 capital programme sets the Minimum Revenue Provision charge for year 2021/22. As a result of the underspend there will be a £1.825m saving in 2021/22 budget.
26. Grants and contributions that are ringfenced but not used to fund the capital programme are held on the balance sheet. During the year no grants or contributions with specific conditions were returned.
27. A detailed financial position by scheme is shown in Appendix A.
28. Cabinet are asked to note the underspend and subsequent removal of £0.025m budget for the Wiltshire Online scheme and overspend of £0.015m on the Local Growth Fund schemes Chippenham Station Hub and Salisbury schemes.
29. Cabinet are asked to approve £20.340m of slippage to be rolled forward into 2021/22, this will increase the 2021/22 capital programme budget to £235.710m

Table 3 – 2020/21 Slippage

| | Final Budget 2020/2021 | Total Spend 2020/2021 | Budget Remaining 2020/2021 | Underspend (Budget Removed) | Overspend | Costs Transferred to Revenue | Budget Transfer to 2021/2022 |
|---|---------------------------|--------------------------|----------------------------------|-----------------------------------|---------------|------------------------------------|------------------------------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Corporate Director - People | 20.792 | 17.608 | 3.184 | | | | 3.184 |
| Corporate Director - Place & Environment | 53.206 | 53.080 | 0.126 | | -0.015 | | 0.141 |
| Corporate Director - Resources | 38.081 | 26.435 | 11.646 | 0.025 | | 0.156 | 11.465 |
| General Fund Total 2020/21 | 112.079 | 97.123 | 14.956 | 0.025 | -0.015 | 0.156 | 14.790 |
| | | | | | | | |
| Housing Revenue Account | 15.664 | 10.114 | 5.550 | 0.000 | 0.000 | 0.000 | 5.550 |
| | | | | | | | |
| General Fund and HRA Programme 2020/21 | 127.743 | 107.237 | 20.506 | 0.025 | -0.015 | 0.156 | 20.340 |

People

30. The table below shows the capital programme summary position for People Directorate. The total spend for 2020/21 was £17.608m against a budget of £20.792m resulting in slippage of £3.184m that is requested to roll forward into 2021/22.

Table 4 – 2020/21 Capital Programme, People Services

| | Final Budget 2020/21 | Total Spend 2020/21 | Budget Remaining 2020/21 | Budget Transfer to 2021/22 |
|---------------------------------------|-------------------------|------------------------|--------------------------------|----------------------------------|
| | £m | £m | £m | £m |
| Education & Skills | 17.409 | 15.580 | 1.829 | 1.829 |
| Joint Commissioning | 3.267 | 1.932 | 1.335 | 1.335 |
| Learning Disabilities & Mental Health | 0.116 | 0.096 | 0.020 | 0.020 |
| Corporate Director - People | 20.792 | 17.608 | 3.184 | 3.184 |

Education & Skills

31. In March 2020, Cabinet approved a list of 35 large planned maintenance projects including roof replacements, full rewires and heating system replacements to be completed in 2020/21. All of these projects were successfully completed despite COVID-19 restrictions, bar a roofing project at Minety Primary School, which was deferred. In addition, £0.800m was set aside to fund reactive/emergency works including those identified through ongoing servicing. This resulted in 83 additional projects at schools, ranging from boiler replacements to drainage works. This has been well received by schools as issues raised are being dealt with immediately.

32. Whilst investment by schools and the Council in the last year has removed £3.7m of work from the school maintenance backlog, condition surveys updated in 2020/21 have identified £2.4m of new works required in the next five years. Therefore, the total backlog has reduced from £15.4m last year to £14.1m now. Condition surveys are updated on a rolling 5-year programme for all schools where the Council is responsible for the buildings. £3.5m has been allocated to school maintenance projects in 2021/22.

33. Significant works have been completed at Harnham Infants, Harnham Junior and Ashton Keynes Primary School to replace time expired mobiles with permanent classroom accommodation. Similar works will take place in 2021/22 at Holbrook Primary School and Preshute Primary School.

34. The new Wellington Eagles Primary School building was completed and the school relocated into their new building over October half term. A new block was also completed at Avon Valley College. Both projects were funded by the Section 106 agreement with the MOD. Expansion projects have also been completed at St Laurence School and The Corsham School.

35. Further detail on all of the above can be found in the School Capital Programme Cabinet paper from 16 March 2021.

Joint Commissioning

36. During 2020/21 the Council continued to move forward with its capital programme to create additional places for children with special educational needs. In the third year of a three-year programme delivering against our special provision fund allocation, the Authority supported the delivery of 53 new special school places, with a total of 155 additional high needs places created through the totality of this three year programme. This included projects with all of Wiltshire's special schools and the creation of new resource base places across Wiltshire.
37. The Special Schools Transformation agenda has moved forward to deliver new places at the Rowde site of Silverwood School. During the year 14 co-design workshops were undertaken with pupils, parents and carers, teachers and school leaders, to deliver a concept design for the new build.

Place and Environment

38. The table below shows the capital programme summary position for Place and Environment Directorate. The total spend for 2020/21 was £53.08m against a budget of £53.206m resulting in slippage of £0.141m that is requested to roll forward into 2021/22. There are programmes included within Place and Environment that spent ahead of plan and have overspent against the 2020/21 budget, requiring budget to be reprofiled from year 2021/22.

Table 5 – Capital Programme 2020/21, Place Services

| | Final Budget 2020/2021 | Total Spend 2020/2021 | Budget Remaining 2020/2021 | Overspend | Budget Transfer to 2021/2022 |
|---|---------------------------|--------------------------|----------------------------------|---------------|------------------------------------|
| | £m | £m | £m | £m | £m |
| Economic Development & Planning | 9.529 | 12.212 | -2.683 | -0.015 | -2.668 |
| Highways & Environment | 37.721 | 35.701 | 2.020 | | 2.020 |
| Communities & Neighbourhood | 5.956 | 5.167 | 0.789 | | 0.789 |
| Corporate Director - Place & Environment | 53.206 | 53.080 | 0.126 | -0.015 | 0.141 |

Economic Development & Planning

39. 2020/21 was the final year for spending Local Growth Fund grant and Wiltshire Council successfully completed the programme finishing works on Chippenham Station Hub, Transport accessibility and improvement design projects in Salisbury including redesign at Station Forecourt and Fisherton Gateway and Wiltshire Ultra Fast Broadband project.
40. Chippenham Station Hub was originally expected to be delivered in 2021/22 and the budget was profiled accordingly after agreement was sought with SWLEP and BEIS, however the programme was accelerated and completed ahead of schedule in 2020/21.

41. Overall the Local Growth Fund programme for Wiltshire delivered 11 schemes with a total Local Growth Fund grant of £39.5m.

42. Grant funding has been secured through Future High Street Fund for construction of the Station Forecourt and Fisherton Street designs in Salisbury. This will enhance the public realm and improve accessibility to make it easier, safer and more convenient to travel into the city centre.

Highways & Environment

43. Highways & Environment covers the major maintenance for Highways including flooding prevention and drainage. In 2020/21 work was brought forward to take advantage of the reduced traffic during lockdowns and as a result the accelerated spend requires the budget to be reprofiled from 2021/22.

44. Also included within this section is the LED project to convert 40,000 streetlights to LED and as at 31st March 2021, 24,978 LED units had been installed. The programme is on target to complete in December 2021, despite slippage against the original 2020/21 budget. The programme is delivering energy and maintenance savings to cover the cost of borrowing for the programme and deliver an additional £0.400m revenue savings.

Communities & Neighbourhood

45. In 2020/21 Area boards Capital grants were directed where possible to support COVID-19 recovery activities for communities. Examples include £0.005m awarded by Salisbury Area Board to Your Local Pantry a community shop for people on low incomes who have suffered a change of circumstances. £0.003m awarded by Devizes Area Board to Devizes and District Foodbank for a new delivery van to support operations and enable delivery of emergency food boxes. £0.020m to Community Digital Divide awarded by Trowbridge Area Board to purchase and refurbish digital devices to support disadvantaged primary aged children.

46. Calne and Cricklade Campus works completed in 2020/21. There was a period of pause on Melksham campus as part of the capital programme review in response to COVID-19 which delayed the original programme and has resulted in slippage. Once resumed tender and appointment of the main contractor completed and construction started on site in March 2021, the scheme is programmed to complete in June 2022.

Resources

47. The table below shows the capital programme summary position for Resources Directorate. The total spend for 2020/21 was £26.435m against a budget of £38.081m leading to slippage of £11.465m that is requested to roll forward into 2021/22.

48. Budget of £0.025m has been recommended to be removed from Wiltshire Online scheme as a result of staffing savings.

49. A total of £0.325m of capital spend categorised under Commercial Investment and linked to the Sadlers Mead office development for Good Energy as part of the Chippenham Station Improvement Masterplan has been transferred to revenue as the scheme did not proceed. £0.156m of this spend was in previous financial years and is shown in the table below. The scheme achieved planning consent and was being prepared for tender, however Good Energy withdrew from the project and the risk of proceeding to tender was unacceptable to continue to progress. Good Energy had provided indemnity for costs incurred as a capital project, which was paid by them in full on their withdrawal resulting in a nil net cost to the Council.

Table 6 – Capital Programme 2020/21, Resources

| | Final Budget 2020/2021 | Total Spend 2020/2021 | Budget Remaining 2020/2021 | Underspend (Budget Removed) | Costs Transferred to Revenue | Budget Transfer to 2021/2022 |
|---------------------------------------|---------------------------|--------------------------|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|
| | £m | £m | £m | £m | £m | £m |
| Housing & Commercial Development | 23.131 | 16.526 | 6.605 | | 0.156 | 6.449 |
| Capital Loans to Stone Circle | 5.775 | 3.030 | 2.745 | | | 2.745 |
| Digital & Information | 6.292 | 4.844 | 1.448 | 0.025 | | 1.423 |
| Resources | 2.883 | 2.035 | 0.848 | | | 0.848 |
| Corporate Director - Resources | 38.081 | 26.435 | 11.646 | 0.025 | 0.156 | 11.465 |

Housing & Commercial Development

50. A significant programme included in this area is the Housing Infrastructure Fund and Lackham College land purchase. The schemes have been delayed due to delays with the Local Plan, preferred road route consultation and agreeing terms which has resulted in budget slippage.

51. The other two programmes which have experienced delays this year resulting in slippage at year end are Depot & Office Strategy and Operational Property Energy Efficiency Schemes. Due to COVID-19 there was a risk of contractor workforce and supply issues with delivery of such a major construction project in 2020/21 and to mitigate the risk of overrun and failure to deliver the winter service the tender process was delayed, resulting in works commencing in 2021/22. Energy Efficiency Schemes was largely delayed due to prioritisation of work programmes funded by Salix funding which was time limited in availability. Salix is a government initiative to provide interest free funding to the public sector to improve energy efficiency, reduce carbon emissions and lower energy bills.

Capital Loans to Stone Circle

52. This represent the capital loan funding to Stone Circle companies in 2020/21. The total capital loan for 2020/21 was £2.934m for Stone Circle Housing and £0.096m for Stone Circle Development Company.

53. Stone Circle Housing Company purchased 14 properties in 2020/21 against a Business Plan target of 22, this resulted in £2.066m of slippage. The main reason

the delay of house purchase completions in the last quarter, due mainly to the backlog of searches that had arisen following the impact of COVID-19. In addition, the market was slow initially but picked up when the stamp duty rates were reduced in July 2020 and some of the Business Plan parameters with regards to location and the level of capital works making it difficult to find suitable properties. In response to this Stone Circle Housing Board took the decision to expand the area and allow capital works above £1,500 providing overall the purchase price and works combined were still within the purchase price parameters.

54. Stone Circle Development Company has completed feasibility studies for 3 sites: Priestly Grove, Ashton Street and Marlborough. Priestly Grove and Marlborough have both been approved by Stone Circle Housing Board to move into Detailed Planning.
55. In addition to the capital loans Wiltshire Council also made working capital loans of £0.069m to Stone Circle Housing Company and £0.060m to Stone Circle Development Company for operating costs.
56. Wiltshire Council charged interest to Stone Circle Housing Company of £0.020m and Stone Circle Development Company of £0.001m for 2020/21.

Digital and Information

57. Microsoft Navigator and business as usual schemes both had slippage in 2020/21 as resources were prioritised to COVID-19 response and recovery to ensure that staff have been able to work from home and to embed new ways of working and technologies to assist with this.
58. The Microsoft Navigator budget is fully committed and has been allocated to Automation as part of Organisational Recovery. This work is going to expand the use of Robotic Process Automation to automate simple tasks across the Council. This engagement will also deliver an automation team within Wiltshire Council so more tasks can be automated in the future internally without relying on 3rd parties to design and implement such automations.

Resources

59. The core project under Resources is the Evolve programme, which is the procurement and implementation of a new Enterprise Resource Planning (ERP) system for the Council. The slippage shown is due to the re-profiling of spend. Tender submissions have been received and are currently in the evaluation stage. Significant expenditure will be incurred when the contract is awarded, which is due September 2021. The new system is planned to go live towards the latter end of the 2022 calendar year with SAP expected to be decommissioned by March 2023.

Housing Revenue Account (HRA)

60. The table below shows the capital programme summary position for the Housing Revenue Account. The total spend for 2020/21 was £10.114m against a budget of £15.664m leading to slippage of £5.550m that is requested to roll forward into 2021/22.

Table 7 – Capital Programme 2020/21, HRA

| | Final Budget 2020/2021 | Total Spend 2020/2021 | Budget Remaining 2020/2021 | Budget Transfer to 2021/2022 |
|--------------------------------|-----------------------------------|----------------------------------|---|---|
| | £m | £m | £m | £m |
| Housing Revenue Account | 15.664 | 10.114 | 5.550 | 5.550 |

61. HRA Capital programme consists of two elements, the planned capital maintenance and the council house build programme. The planned capital maintenance of the existing housing stock covers bathrooms, kitchens, roofs, boilers etc. and the Council House Build programme, which has been split into different phases, is planned to deliver 1000 homes over the next ten years.

62. Planned maintenance had an underspend of £3.366m in 2020/21, which was due to the impact of COVID-19. No planned capital maintenance works took place in April and May due to lockdown and only emergency works were carried out. Activity has been lower due to people shielding and isolating, and a level of tenant nervousness has existed in allowing workers into their homes. In addition, the garage strategy project was delayed.

63. The Council House Build programme completed 26 units in 2020/21. The programme has seen delays due to Covid-19, specifically relating to the re-purchase of right to buy stock and on-site surveys. Six right to buy re-purchase properties were identified towards the end of the financial year which will complete in 2021/22. The programme will be reprofiled but is still planning to deliver 1000 new homes.

Capital Programme 2020/21 Funding

64. The Capital Programme for 2021/22 has been financed as shown in the table below.

Table 8 – Capital Programme 2020/21 Funding

| Funding | £'m |
|--|----------------|
| Grants | 43.634 |
| Contributions | 7.782 |
| HRA | 8.486 |
| Revenue Contributions to Capital | 1.164 |
| Capital Receipts | 0.019 |
| RTB Housing Capital Receipts | 1.684 |
| Borrowing funded by Revenue Savings in Service | 5.811 |
| Borrowing | 35.627 |
| Stone Circle Capital Loan | 3.030 |
| TOTAL Capital Programme Spend 2020/21 | 107.237 |

65. The borrowing figure of £35.627m, together with historic Council borrowing, will generate a Minimum Revenue Provision (MRP) charge, which is the amount Councils have to statutorily set aside to repay the debt. For 2021/22 this is estimated at £15.233m. This is lower than the 2021/22 budget, that was set at £17.058m based on the capital programme as at Q2 and will result in a saving in 2021/22 of £1.825m.

66. In 2020/21 we brought forward £3.285m of capital receipts, in year we recognised £6.197m. In addition to funding £0.019m of the capital programme from capital receipts as shown in the table above, £1.881m was allocated to fund transformational activity under the Flexible use of capital receipts regulation. This spend and the schemes were reported within the provisional revenue outturn report in June. As at 31st March 2021 the balance on Capital Receipts was £7.582m. This has been fully committed to Flexible use of capital receipts programme and the slippage on the capital programme in 2021/22.

Overview & Scrutiny Engagement

67. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position.

Safeguarding Implications

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

Public Health Implications

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

Procurement Implications

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

Equalities and diversity impact of the proposals

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

Environmental and Climate Change Considerations

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

Risks Assessment

73. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.

74. Ongoing budget monitoring and management forms part of the control environment and is a mitigating process to ensure early identification and action is taken. This control has been effective during the year and as a result the risk managed, with the effect of significant amounts being set aside in reserves to help support financial risks in future years.

Financial implications – Section 151 Officer Commentary

75. This report is the final report on the Councils revenue and capital budgets for the financial year 2020/21.

76. The final revenue outturn sees a small movement from that reported in the provisional outturn report to Cabinet in June and, overall, the Council is still over £33m underspent. These funds have been transferred to earmarked reserves with the significant majority being utilised to fund activity or support the budget in the current 2021/22 financial year.

77. The net transfer to the budget equalisation reserve is £0.435m, with a balance on the reserve now standing at £7.861m, of which £4.165m will be drawn down in 2021/22 to balance the budget.

78. The Council administers the collection fund, the account we hold to raise and collect council tax and business rates, and the report details the outcome of finalising the transactions and balances on that account. Most notably it sets out the significant deficit on the business rates account which will be offset by the compensation received from Government through section 31 grants and the technical nature of how this is treated in the accounts. This goes to demonstrate the level of complexity and funding mechanisms Government have used to support the Council in delivering key services and support Wiltshire residents, businesses and communities during the year.

79. The Capital Programme for 2020/21 is also reported and shows the impact of the Councils early decision during the start of the pandemic to assess what projects and resources should be focused for the remainder of the year. The Councils capital programme started out at £261m, in June 2020 over £100m of schemes were deferred into later years.

80. The Council still invested over £107m into projects across Wiltshire. The deferral has helped lead to a forecast £1.8m underspend for the current 2021/22 financial year owing to the estimated amount of money needed to be put aside to deal with future debt repayment being less as a result.

81. In 2021/22 the Council has an approved programme, subject to the approval of slippage, of £236m and this level of investment and the schemes within the programme will once again need to be reviewed by Cabinet, not only to ensure they're aligned with future policy direction but also if the profiling and phasing are accurate. This will be updated in the Q1 report to Cabinet in September.

Legal Implications

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

Proposals

83. Cabinet is asked to note:

- a) the final year end revenue budget outturn and capital outturn position and the final position for the Collection Fund for the financial year 2020/21;
- b) the additional capital budgets of £3.092m that have been added to the 2020/21 programme under Chief Finance Officer delegated powers
- c) the Grant amendment of (£0.026)m that has been removed from the 2020/21 programme under Chief Finance Officer delegated powers
- d) The reprofile of £1.3m of budgets from future years to 2020/21 as approved by Cabinet in December 2020 under Land Acquisition report.
- e) the underspend and subsequent removal of £0.025m capital budget for the Wiltshire Online scheme as a result of staff savings
- f) the overspend of £0.006m on the Local Growth Fund scheme Chippenham Station Hub
- g) the overspend of £0.009m on the Local Growth Fund schemes at Salisbury

Cabinet are asked to approve:

- h) the transfer of £2.104m and £34.076m to the Collection Fund Volatility reserve;
- i) the net transfer of £0.435m to the Budget Equalisation reserve;
- j) the transfer of £0.172m to the Council Tax Hardship reserve;

- k) Cabinet are asked to approve £20.340m of capital programme slippage to be rolled forward into 2021/22

Reasons for Proposals

84.To inform effective decision making and ensure a sound financial control environment.

Background Papers and Consultation

Provisional Outturn 2020/21 report – Cabinet 1 June 2021 Agenda Item 7

<https://cms.wiltshire.gov.uk/ieListDocuments.aspx?CId=141&MId=13768&Ver=4>

Contact Name:

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Lizzie Watkin, Assistant Director, Finance & Deputy S.151 Officer
Leanne Sykes, Head of Finance, Place & Resources

Appendices:

Appendix A: Capital Programme Budget Movements and Final Spend 2020/2021
Appendix B: Capital Programme 2020/21 Q4 Movements

APPENDIX A – CAPITAL PROGRAMME BUDGET MOVEMENTS AND FINAL SPEND 2020/21 (page 1)

| Scheme Name | 2020/21 Budget Breakdown | | | | | | | | | | | |
|---|--------------------------|----------------------------------|--|------------------|---|----------------------|---------------------|--------------------------|-----------------------------|----------------|------------------------------|----------------------------|
| | Q3 Budget 2020/21 | Budget Movements between Schemes | Additional Budgets added to the Programme (Section 1 Appendix B) | Grant Amendments | Budgets reprogrammed from 2020/21 into 2021/22 (Section 2 Appendix B) | Final Budget 2020/21 | Total Spend 2020/21 | Budget Remaining 2020/21 | Underspend (Budget Removed) | Overspend | Costs Transferred to Revenue | Budget Transfer to 2021/22 |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Economic Development & Planning | | | | | | | | | | | | |
| A350 West Ashton/Yarnbrook Junction Improvements | 0.117 | | 0.024 | | | 0.141 | 0.121 | 0.020 | | | | 0.020 |
| Chippenham Station HUB | 6.662 | | | | | 6.662 | 9.525 | (2.863) | | (0.006) | | (2.857) |
| Corsham Mansion House | 0.072 | | | | | 0.072 | 0.024 | 0.048 | | | | 0.048 |
| Porton Science Park | 0.400 | | 0.057 | | | 0.457 | 0.415 | 0.042 | | | | 0.042 |
| Salisbury LGF Schemes | 0.026 | | 0.593 | | | 0.619 | 0.628 | (0.009) | | (0.009) | | (0.000) |
| Wiltshire Ultrafast Broadband | 1.578 | | | | | 1.578 | 1.499 | 0.079 | | | | 0.079 |
| Economic Development & Planning Total | 8.855 | 0.000 | 0.674 | 0.000 | 0.000 | 9.529 | 12.212 | (2.683) | 0.000 | (0.015) | 0.000 | (2.668) |
| Housing & Commercial Development | | | | | | | | | | | | |
| Affordable Housing including Commuted Sums | 0.960 | | 0.005 | | | 0.965 | 0.965 | 0.000 | | | | 0.000 |
| Capital Receipt Enhancement | 0.150 | | | | | 0.150 | 0.019 | 0.131 | | | | 0.131 |
| Commercial - Commercial Investment | 0.000 | | | | | 0.000 | (0.156) | 0.156 | | | 0.156 | 0.000 |
| Lackham College Land Purchase | 0.000 | 1.300 | | | | 1.300 | 0.000 | 1.300 | | | | 1.300 |
| Depot & Office Strategy | 1.242 | | | | | 1.242 | 0.500 | 0.742 | | | | 0.742 |
| Disabled Facilities Grants | 2.699 | | | | | 2.699 | 2.952 | (0.253) | | | | (0.253) |
| Facilities Management Works (including Leisure & Libraries and Refresh) | 3.609 | | | | | 3.609 | 3.057 | 0.552 | | | | 0.552 |
| Housing Infrastructure Fund (HIF) | 5.219 | | | | | 5.219 | 2.461 | 2.758 | | | | 2.758 |
| Non-Commercial Property Purchases | 0.331 | | 0.507 | | | 0.838 | 0.703 | 0.135 | | | | 0.135 |
| Operational Property Energy Efficiency and Generation | 1.300 | | | | | 1.300 | 0.453 | 0.847 | | | | 0.847 |
| Park & Ride Solar Panel Canopys | 0.200 | | | | | 0.200 | 0.000 | 0.200 | | | | 0.200 |
| Public Sector Decarbonisation Scheme Projects | 0.212 | | 0.040 | (0.026) | | 0.226 | 0.200 | 0.026 | | | | 0.026 |
| Salisbury Central Car Park & Maltings | 5.383 | | | | | 5.383 | 5.372 | 0.011 | | | | 0.011 |
| Housing & Commercial Development Total | 21.305 | 1.300 | 0.552 | (0.026) | 0.000 | 23.131 | 16.526 | 6.605 | 0.000 | 0.000 | 0.156 | 6.449 |
| Capital Loans | | | | | | | | | | | | |
| Stone Circle Housing Company Loan | 5.000 | | | | | 5.000 | 2.934 | 2.066 | | | | 2.066 |
| Stone Circle Development Company Loan | 0.775 | | | | | 0.775 | 0.096 | 0.679 | | | | 0.679 |
| Capital Loans Total | 5.775 | 0.000 | 0.000 | 0.000 | 0.000 | 5.775 | 3.030 | 2.745 | 0.000 | 0.000 | 0.000 | 2.745 |

APPENDIX A – CAPITAL PROGRAMME BUDGET MOVEMENTS AND FINAL SPEND 2020/21 (page 2)

| Scheme Name | 2020/2021 Budget Breakdown | | | | | | | | | | | |
|---|----------------------------|----------------------------------|--|------------------|---|----------------------|---------------------|--------------------------|-----------------------------|--------------|------------------------------|----------------------------|
| | Q3 Budget 2020/21 | Budget Movements between Schemes | Additional Budgets added to the Programme (Section 1 Appendix B) | Grant Amendments | Budgets reprogrammed from 2020/21 into 2021/22 (Section 2 Appendix B) | Final Budget 2020/21 | Total Spend 2020/21 | Budget Remaining 2020/21 | Underspend (Budget Removed) | Overspend | Costs Transferred to Revenue | Budget Transfer to 2021/22 |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Highways & Environment | | | | | | | | | | | | |
| Churchyards & Cemeteries | 0.054 | | | | | 0.054 | 0.000 | 0.054 | | | | 0.054 |
| CIL Funded Schemes | 0.053 | | | | | 0.053 | 0.000 | 0.053 | | | | 0.053 |
| Farmers Roundabout | 0.119 | | | | | 0.119 | 0.119 | 0.000 | | | | 0.000 |
| Fleet Vehicles | 0.750 | | | | | 0.750 | 0.039 | 0.711 | | | | 0.711 |
| Highway flooding prevention and Land Drainage schemes | 0.540 | | 0.109 | | | 0.649 | 1.022 | (0.373) | | | | |
| Integrated Transport | 2.495 | | 0.315 | | | 2.810 | 2.372 | 0.438 | | | | 0.438 |
| LED Street Lighting | 6.968 | | | | | 6.968 | 5.771 | 1.197 | | | | 1.197 |
| Major Road Network (MRN) | 2.350 | | | | | 2.350 | 1.876 | 0.474 | | | | 0.474 |
| Pothole Fund Grant | 10.930 | | | | | 10.930 | 0.000 | 10.930 | | | | |
| Structural Maintenance & Bridges | 12.270 | | | | | 12.270 | 24.052 | (11.782) | | | | (1.225) |
| Waste Services | 0.768 | | | | | 0.768 | 0.392 | 0.376 | | | | 0.376 |
| Churchfields Depot Drainage and Traffic Management | 0.000 | | | | | 0.000 | 0.058 | (0.058) | | | | (0.058) |
| Highways & Environment Total | 37.297 | 0.000 | 0.424 | 0.000 | 0.000 | 37.721 | 35.701 | 2.020 | 0.000 | 0.000 | 0.000 | 2.020 |
| Digital & Information | | | | | | | | | | | | |
| ICT Applications | 2.869 | (1.799) | | | | 1.070 | 1.314 | (0.244) | | | | (0.244) |
| ICT Business as Usual | 0.806 | | | | | 0.806 | 0.418 | 0.388 | | | | 0.388 |
| ICT Other Infrastructure | 0.204 | | | | | 0.204 | 0.162 | 0.042 | | | | 0.042 |
| ICT Get Well | 2.178 | | | | | 2.178 | 1.828 | 0.350 | | | | 0.350 |
| Microsoft Cloud Navigator | 1.579 | | | | | 1.579 | 0.976 | 0.603 | | | | 0.603 |
| Wiltshire Online | 0.455 | | | | | 0.455 | 0.146 | 0.309 | 0.025 | | | 0.284 |
| Digital & Information Total | 8.091 | (1.799) | 0.000 | 0.000 | 0.000 | 6.292 | 4.844 | 1.448 | 0.025 | 0.000 | 0.000 | 1.423 |
| Communities & Neighbourhood | | | | | | | | | | | | |
| Area Boards and LPSA PRG Reward Grants | 0.881 | | | | | 0.881 | 0.710 | 0.171 | | | | 0.171 |
| Health and Wellbeing Centres - Live Schemes | 5.056 | | | | | 5.056 | 4.457 | 0.599 | | | | 0.599 |
| Other Schemes including Cross Cutting Systems | 0.019 | | | | | 0.019 | 0.000 | 0.019 | | | | 0.019 |
| Communities & Neighbourhood Total | 5.956 | 0.000 | 0.000 | 0.000 | 0.000 | 5.956 | 5.167 | 0.789 | 0.000 | 0.000 | 0.000 | 0.789 |

APPENDIX A – CAPITAL PROGRAMME BUDGET MOVEMENTS AND FINAL SPEND 2020/21 (page 3)

| Scheme Name | 2020/2021 Budget Breakdown | | | | | | | | | | | |
|--|----------------------------|----------------------------------|--|------------------|---|----------------------|---------------------|--------------------------|-----------------------------|----------------|------------------------------|----------------------------|
| | Q3 Budget 2020/21 | Budget Movements between Schemes | Additional Budgets added to the Programme (Section 1 Appendix B) | Grant Amendments | Budgets reprogrammed from 2020/21 into 2021/22 (Section 2 Appendix B) | Final Budget 2020/21 | Total Spend 2020/21 | Budget Remaining 2020/21 | Underspend (Budget Removed) | Overspend | Costs Transferred to Revenue | Budget Transfer to 2021/22 |
| | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| Education & Skills | | | | | | | | | | | | |
| Access and Inclusion | 0.090 | | | | | 0.090 | 0.052 | 0.038 | | | | 0.038 |
| Army Rebasing | 3.343 | | 0.249 | | | 3.592 | 3.560 | 0.032 | | | | 0.032 |
| Basic Need | 7.497 | | | | | 7.497 | 6.279 | 1.218 | | | | 1.210 |
| Stonehenge School Replacement of Lower Block | 0.000 | | | | | 0.000 | 0.000 | 0.000 | | | | 0.009 |
| Devolved Formula Capital | 0.650 | | 0.029 | | | 0.679 | 0.678 | 0.001 | | | | 0.000 |
| Schools Maintenance & Modernisation | 5.551 | | | | | 5.551 | 5.011 | 0.540 | | | | 0.540 |
| Education & Skills Total | 17.131 | 0.000 | 0.278 | 0.000 | 0.000 | 17.409 | 15.580 | 1.829 | 0.000 | 0.000 | 0.000 | 1.829 |
| Joint Commissioning | | | | | | | | | | | | |
| Early Years & Childcare | 0.822 | | | | | 0.822 | 0.688 | 0.134 | | | | 0.134 |
| SEND Capital | 0.763 | | | | | 0.763 | 0.763 | 0.000 | | | | 0.000 |
| Special Schools | 1.682 | | | | | 1.682 | 0.481 | 1.201 | | | | 1.201 |
| Joint Commissioning Total | 3.267 | 0.000 | 0.000 | 0.000 | 0.000 | 3.267 | 1.932 | 1.335 | 0.000 | 0.000 | 0.000 | 1.335 |
| Resources | | | | | | | | | | | | |
| Covid 19 Capital | 0.000 | | 1.084 | | | 1.084 | 1.084 | 0.000 | | | | 0.000 |
| Evolve Project | 0.000 | 1.799 | | | | 1.799 | 0.951 | 0.848 | | | | 0.848 |
| Other Capital Schemes to be confirmed | 0.000 | (1.300) | | | 1.300 | 0.000 | 0.000 | 0.000 | | | | 0.000 |
| Resources Total | 0.000 | 0.499 | 1.084 | 0.000 | 1.300 | 2.883 | 2.035 | 0.848 | 0.000 | 0.000 | 0.000 | 0.848 |
| Learning Disabilities & Mental Health | | | | | | | | | | | | |
| Sensory Stimulation & Development Play Equipment | 0.116 | | | | | 0.116 | 0.096 | 0.020 | | | | 0.020 |
| Learning Disabilities & Mental Health Total | 0.116 | 0.000 | 0.000 | 0.000 | 0.000 | 0.116 | 0.096 | 0.020 | 0.000 | 0.000 | 0.000 | 0.020 |
| Total 2020/21 General Fund Programme | 107.793 | 0.000 | 3.012 | (0.026) | 1.300 | 112.079 | 97.123 | 14.956 | 0.025 | (0.015) | 0.156 | 14.790 |
| Housing Revenue Account | | | | | | | | | | | | |
| HRA - Council House Build Programme | 0.420 | | | | | 0.420 | 0.336 | 0.084 | | | | 0.084 |
| HRA - Council House Build Programme (Phase 2) | 3.551 | | | | | 3.551 | 3.142 | 0.409 | | | | 0.409 |
| HRA - Council House Build Programme (Phase 3.1) | 1.981 | | | | | 1.981 | 0.252 | 1.729 | | | | 1.729 |
| HRA - Council House Build Programme (Phase 3.2) | 0.000 | | | | | 0.000 | 0.038 | (0.038) | | | | (0.038) |
| HRA - Refurbishment of Council Stock | 9.632 | | 0.080 | | | 9.712 | 6.346 | 3.366 | | | | 3.366 |
| Housing Revenue Account Total | 15.584 | 0.000 | 0.080 | 0.000 | 0.000 | 15.664 | 10.114 | 5.550 | 0.000 | 0.000 | 0.000 | 5.550 |
| Total 2020/21 General Fund and HRA Programme | 123.377 | 0.000 | 3.092 | (0.026) | 1.300 | 127.743 | 107.237 | 20.506 | 0.025 | (0.015) | 0.156 | 20.340 |

APPENDIX B – CAPITAL PROGRAMME 2020/21 – Q4 MOVEMENTS (page 1)

| CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME | | | | | | |
|---|--|---------------|-----------|-----------|-----------|-----------|
| Cabinet Meeting | 13th July 2021 | | | | | |
| Financial Year: | 2020/2021 | | | | | |
| SECTION 1 - DELEGATED CFO POWERS | | | | | | |
| "Adjustment/addition of scheme in the capital programme which has no effect on the net funding position of the programme i.e. Additional resources available in the form of Grant, Section 106 contributions etc which fund the addition, " | | | | | | |
| Project Name: | A350 West Ashton/Yarnbrook Junction Improvements | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 24,122 | | | | | |
| Funding Source: | LGF Grant | | | | | |
| Project Name: | Porton Science Park | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 56,740 964,379 678,881 | | | | | |
| Funding Source: | GBF Grant | | | | | |
| Project Name: | Salisbury LGF Schemes | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 593,116 | | | | | |
| Funding Source: | LGF Grant | | | | | |
| Project Name: | Affordable Housing including Commuted Sums | | | | | |
| Budget Change: | 2020/2021 | 2021/2022+C29 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 4,753 | | | | | |
| Funding Source: | Housing Capital Receipts | | | | | |
| Project Name: | Disabled Facilities Grants | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 440,738 | | | | | |
| Funding Source: | Additional DFG Grant | | | | | |
| Project Name: | Non-Commercial Property Purchases | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 507,000 | | | | | |
| Funding Source: | Homes England Grant | | | | | |
| Project Name: | Public Sector Decarbonisation Scheme Projects | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 40,000 4,412,281 | | | | | |
| Funding Source: | Salix Grant | | | | | |
| Project Name: | Highway flooding prevention and Land Drainage schemes | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 108,822 | | | | | |
| Funding Source: | Homes England Contribution | | | | | |
| Project Name: | Integrated Transport | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 315,196 300,000 | | | | | |
| Funding Source: | Developer & Parish/Town Council Contributions | | | | | |
| Project Name: | Wiltshire Online | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 51,212 | | | | | |
| Funding Source: | DFE Rural Gigabit Connectivity Grant | | | | | |
| Project Name: | Health and Wellbeing Centres - Live Schemes | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 223,632 | | | | | |
| Funding Source: | Section 106 Deposits | | | | | |
| Project Name: | Army Rebasing | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 249,052 | | | | | |
| Funding Source: | MOD Contribution | | | | | |
| Project Name: | Devolved Formula Capital | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 28,500 | | | | | |
| Funding Source: | DFE Online Platform Grants | | | | | |
| Project Name: | Covid 19 Capital | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 1,083,867 | | | | | |
| Funding Source: | Revenue Contribution to Capital | | | | | |
| Project Name: | HRA - Refurbishment of Council Stock | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 79,958 | | | | | |
| Funding Source: | Revenue Contribution to Capital | | | | | |
| 3,091,126 | Total Delegated Changes Approved by Section 151 Officer | | | | | |

APPENDIX B – CAPITAL PROGRAMME 2020/21 – Q4 MOVEMENTS (page 2)

| | | | | | | |
|---|--|------------------|------------------|------------------|------------------|------------------|
| SECTION 2 - DELEGATED CFO POWERS | | | | | | |
| <i>"Schemes within the capital programme which require the reprogramming of expenditure between years due to scheme not progressing as originally anticipated or other circumstances"</i> | | | | | | |
| Project Name: | Other Capital Schemes to be confirmed | | | | | |
| Budget Change: | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
| | 1,300,000 | | (1,300,000) | | | |
| Funding Source: | Wiltshire Council Resources (Borrowing & Capital Receipts) | | | | | |
| | | | | | | |
| | | | | | | |
| 1,300,000 | Total Re-programming between years | | | | | |
| | | | | | | |
| In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above. | | | | | | |
| CHIEF FINANCE OFFICER: | Andy Brown | | | | | |
| DATE: | 13 July 2021 | | | | | |