

**Wiltshire Council**

**Cabinet**

**20 June 2017**

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**Subject: Capital Monitoring Outturn 2016/2017 (as at 31 March 2017)**

**Cabinet member: Councillor Philip Whitehead – Finance and IT**

**Key Decision: No**

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### **Executive Summary**

This report details changes to the budget made since the 2016/2017 budget was set in February 2016 over and above the changes detailed in the Period 9 report.

The report reflects the final position of the 2016/2017 spend against this budget.

### **Proposal**

To note the budget movements undertaken to the capital programme shown in appendices A and B and the final outturn position of the capital programme 2016/2017 shown in appendix A.

To also note the reprogramming of £5.018 million between 2016/2017 and 2017/2018.

### **Reason for Proposals**

To inform Cabinet of the position of the 2016/2017 capital programme as at Outturn (31 March 2017), including highlighting any budget changes.

**Michael Hudson Associate Director Finance**

**Wiltshire Council**

**Cabinet**

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**Cabinet member: Councillor Philip Whitehead – Finance and IT**

**Key Decision: No**

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### **Purpose of Report**

1. To inform Cabinet on the final position of the 2016/2017 capital programme, including highlighting budget changes. A budget monitoring report to Members is taken to Cabinet Capital Assets Committee quarterly in September, December, February and June. This report focuses on major variations in budget.

### **Budget Movements**

2. The original budget for 2016/2017 was presented to the Council as part of the budget meeting on 23 February 2016. Since that date there have been a number of changes to the budget for 2016/2017, largely due to reprogramming of budget from 2015/2016 and to 2017/2018; but also to reflect additional funding being available. The changes to the budget since it was last amended in the Period 9 monitoring report are summarised in the table that follows, a fuller breakdown of the changes made at a scheme by scheme level is attached as Appendix A.

**Breakdown of Budget Amendments from Period 9 Budget to Outturn Budget (as at 31 March 2017)**

	<b>£m</b>	<b>Notes</b>
<b>Budget Period 9 2016/2017</b>	<b>115.232</b>	
<b>Additions/amendments to the Capital Programme 2016/2017 since Period 9 Budget</b>		
<b>Amendments to the Period 7 Budget reported to Council 21 February 2017</b>	<b>(14.710)</b>	See Appendix A for further details
<b>Additional Budgets added to Programme</b>	<b>4.646</b>	See Appendix A and B section 1 and 3 for further details
<b>Reduced Budgets</b>	<b>0.108</b>	See Appendix A for further details
<b>Budgets reprogrammed from 2016/2017 into 2017/2018</b>	<b>(5.018)</b>	See Appendices A and B section 2 for further details
<b>Final Budget 2016/2017</b>	<b>100.258</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 additional grants from Central Government, Section 106 contributions and other contributions used to finance capital spend within the capital programme. Further information on the budget movements at an individual scheme level is shown in Appendix A and in further detail in Appendix B.
4. The budgets that have been reprogrammed into 2017/2018 are shown in further detail in Appendices A and B, with the higher value amounts also explained in the narrative for schemes in Appendix C.

## **Summary of Position as at 31 March 2017**

5. The current budget for the year 2016/2017 is £100.258 million. Actual spend on schemes as at 31 March 2017 was £80.028 million. A full breakdown of these figures is attached in Appendix A. This represents a net underspend for the 2016/2017 financial year of £20.230 million.
6. The final position of the capital programme includes £0.792 million of overspent schemes and £0.058 million of underspent schemes. Commentary of the larger overspent schemes is provided in Appendix C.
7. A total of £6.432 million has been slipped from 2016/2017 into 2017/2018 as part of this report to match planned expenditure. £1.414 million has been brought forward to 2016/2017 from 2017/2018, giving net reprogramming of £5.018 million.
8. The reprogramming of capital budgets is reflected in the outturn position of the revenue budget for capital financing. Final spend on financing capital expenditure in 2016/2017 was £23.322 million against a budget of £23.999 million; an underspend of £0.677 million.
9. Further information on the movements undertaken and the final position of some of the larger schemes is set out in Appendix C, along with updates on the capital receipts received during 2016/2017.

## **Risks Assessment**

10. The capital budget for 2016/2017, as detailed in this report, has been revised to £100.258 million. Within any capital 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 a four years and therefore risks will be appraised over the whole period.

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

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

## **Financial Implications**

12. This is a report from the Chief Finance Officer and the financial implications are discussed in the detail of this report.

## **Legal Implications**

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

## **Public Health Implications**

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

## **Environmental Implications**

15. Wiltshire Council is now included 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. There are no direct impacts of this report, however there are a number of schemes in the capital programme that are planned to enable energy efficiency benefits for the council.

## **Safeguarding Implications**

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

## **Proposals**

17. To note the budget movements undertaken to the capital programme shown in appendices A and B and the final outturn position of the Capital Programme 2016/2017 shown in appendix A.

To also note the reprogramming of £5.018 million between 2016/2017 and 2017/2018.

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## **Background Papers and Consultation**

None

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## **Appendices:**

- Appendix A – 2016/2017 Capital Programme Budget Movements and spend to 31 March 2017
- Appendix B – Delegated authority for budget movements
- Appendix C – Narrative on specific schemes