

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **CABINET**

DATE: **TUESDAY, 10 JULY 2012**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **CAPITAL PROGRAMME 2011/12 (OUTTURN)**

1.00 **PURPOSE OF REPORT**

1.01 To provide Members with the capital programme outturn information for 2011/12.

2.00 **BACKGROUND**

2.01 The Council approved a Housing Revenue Account capital programme for 2011/12 of £10.059m at its meeting of 15th February 2011, and a Council Fund capital programme of £17.232m at its meeting of 1st March 2011.

3.00 **CONSIDERATIONS**

3.01 **Programme - Movements**

3.01.1 The table below sets out how the programme has changed during 2011/12.

	Council Fund	Housing Revenue Account	Total
	£m	£m	£m
Council 15.02.11. (HRA) and 01.03.11. (Council Fund)			
Original Capital Programme	17.232	10.059	27.291
Executive 18.10.11.			
Revised Capital Programme	29.038	12.597	41.635
Executive 13.12.11.			
Revised Capital Programme	29.240	11.450	40.690
Executive 27.03.12.			
Revised Capital Programme	26.303	11.745	38.048
Outturn Report			
As Previously Reported	26.303	11.745	38.048
Movement During the Final Quarter	3.339	0.143	3.482
	29.642	11.888	41.530
Other Changes During the Final Quarter			
Not Yet Committed (Previous Quarter) - Adjustment	0.133	0	0.133
Rollover (Slippage) to 2012/13 (Previous) - Adjustment	0.090	0	0.090
	29.865	11.888	41.753
Rollover (Slippage) to 2012/13 (Current)	(2.272)	(1.490)	(3.762)
Revised Programme and Outturn	27.593	10.398	37.991

3.01.2 From the table it can be seen that the previously reported programme total of £38.048m has decreased to £37.991m by way of the inclusion of net increased Council Fund schemes of £3.339m, increased HRA programme schemes of £0.143m, a 'not yet committed' adjustment of £0.133m, and a reduction of £0.090m to the month 9 rollover figure; these adjustments were offset by a year-end rollover total of £3.762m, £2.272m of which relates to the Council Fund, and £1.490m to the HRA.

3.01.3 Detailed cumulative information relating to each programme area is provided in Appendix A, and summarised below –

REVISED PROGRAMME	Original Budget 2011/12	Rollover from 2010/11	Changes	Not Yet Committed	Rollover to 2012/13	Savings	Outturn
	£m	£m	£m	£m	£m	£m	£m
Corporate Services	0.605	0.749	0.276	0	(0.697)	0	0.933
Clwyd Theatr Cymru	0.025	0.027	0.075	0	(0.050)	0	0.077
Community Services	3.965	2.313	(0.392)	0	(0.321)	0	5.565
Environment	5.846	2.765	3.435	(0.164)	(1.404)	(0.065)	10.413
Lifelong Learning	6.791	4.379	3.439	0	(3.800)	(0.204)	10.605
Council Fund Total	17.232	10.233	6.833	(0.164)	(6.272)	(0.269)	27.593
Housing Revenue Account	10.059	2.796	(0.967)	0	(1.490)	0	10.398
Programme Total	27.291	13.029	5.866	(0.164)	(7.762)	(0.269)	37.991

3.02 Changes During This Period

3.02.1 A summary of those changes recorded during the reporting period (together with supporting narrative), is provided in Appendix B.

3.03 Not Yet Committed (Generally Financed) Budgets

3.03.1 A Council Fund total of £0.164m (funded by way of general financing resources) was freed up during the course of the year, to be used for ongoing capital programme purposes; this represents a reduction of £0.133m to the figure reported at month 9, subsequent to the approval given to carry forward (into the 2012/13 capital programme) the funding for DDA compliance works at Buckley Westwood C.P. School).

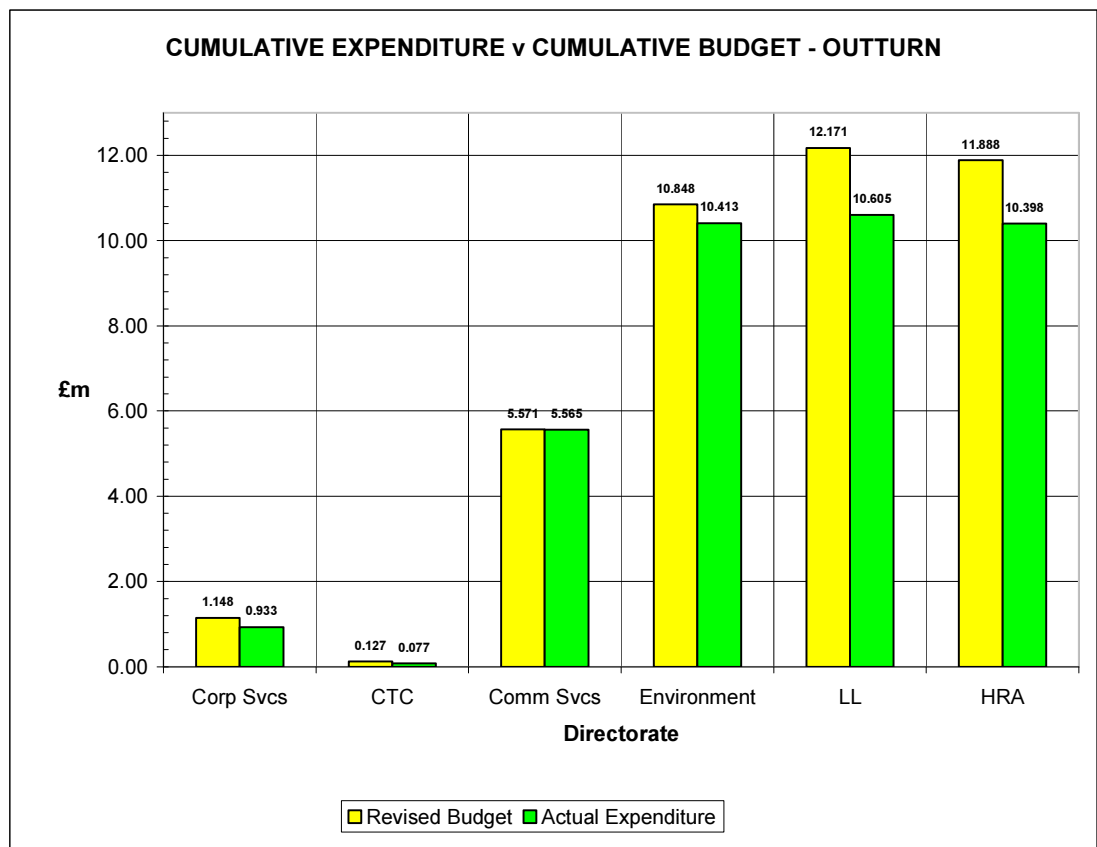
3.04 Capital Expenditure / Outturn v Revised Budget

3.04.1 Outturn across the whole programme amounted to £37.991m, representing 90.99% of the revised budget total of £41.753m (56.65% as at the previous quarter, and 69.59% at outturn 2010/11).

3.04.2 The Council Fund outturn v revised budget figure was 92.39% and the HRA equivalent 87.47% (as detailed in the table below). The outturn position (by directorate) is displayed in the chart over page.

EXPENDITURE/OUTTURN	Revised Budget	Outturn	Variance Outturn v Budget (Under)/Over	% Outturn v Budget
	£m	£m	£m	%
Corporate Services	1.148	0.933	(0.215)	81.27
Clwyd Theatr Cymru	0.127	0.077	(0.050)	60.63
Community Services	5.571	5.565	(0.006)	99.89
Environment	10.848	10.413	(0.435)	95.99
Lifelong Learning	12.171	10.605	(1.566)	87.13
Council Fund Total	29.865	27.593	(2.272) →	92.39
Housing Revenue Account	11.888	10.398	(1.490) →	87.47
Programme Total	41.753	37.991	(3.762) →	90.99

3.04.3 The significant variances (those greater than £0.025m) are individually listed in Appendix C, together with the reasons for such, and the required remedial action; all other variances (those less than £0.025m), are aggregated within Appendix C, for each directorate.



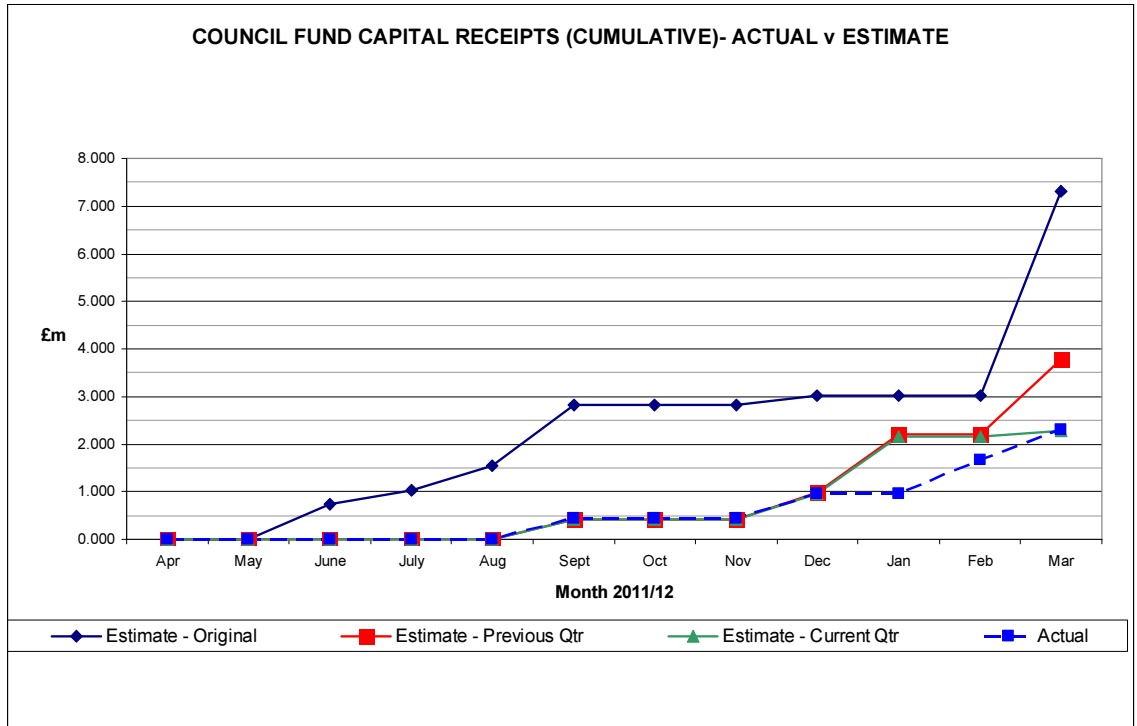
3.05 Financing

3.05.1 The capital programme outturn total was financed as summarised below –

FINANCING RESOURCES			
	General Financing	Specific Financing	
	Supported Borrowing / General Capital Grant / Capital Receipts	Grants & Contributions / CERA /Reserves/ Prudential Borrowing	Total Financing
	£m	£m	£m
Final Monitoring			
Council Fund	20.350	7.243	27.593
Housing Revenue Account	1.716	8.682	10.398
Outturn - Total Financing Resources	22.066	15.925	37.991

3.05.2 That element of the Council Fund total financed from general (non-specific) financing resources, relies in part on the generation of capital receipts from asset disposals. The chart over page provides details of the moving (cumulative) capital receipts position – 4 line graphs, 3 of which record the moving estimate and 1 recording actual receipts.

3.05.3 The cumulative position at month 9 was reported to Executive on 27th March 2012. At that time, the final 2011/12 capital receipts figure was forecast at £3.769m. The outturn position is a reduced total of £2.301m, influenced by a range of factors such as the re-profiling/rescheduling of the timing of anticipated receipts, revised values, and some movement of potential disposals to/from the list.



3.05.4 The HRA resources are ring-fenced and used only for HRA purposes.

3.06 Rollover (Slippage)

3.06.1 The value of 2011/12 rollover (Council Fund and HRA) at £7.762m, represents a significant reduction of £5.267m on the equivalent 2010/11 figure of £13.029m.

Within the total of £7.762m, is the £4.090m (now reduced to £3.999m) that was reported to Executive at the month 9 stage (Executive 27th March 2012); the £4.090m represented the value of reviewed spending plans in respect of programme works/contract retention releases in 2012/13.

Comparative year-on-year information is provided in the table below, with details of individual service rollover figures for 2011/12 provided as part of the Appendix A information.

ROLLOVER		Analysis		
From	Into	Total	Council Fund	HRA
		£m	£m	£m
2009/10	2010/11	9.698	7.326	2.372
2010/11	2011/12	13.029	10.233	2.796
2011/12	2012/13	7.762	6.272	1.490

4.00 RECOMMENDATIONS

4.01 The Cabinet is requested to note and approve the report.

5.00 FINANCIAL IMPLICATIONS

5.01 As set out in sections 2 and 3 of the report.

6.00 ANTI POVERTY IMPACT

6.01 None.

7.00 ENVIRONMENTAL IMPACT

7.01 Many of the schemes in the programme are designed to improve the environment, infrastructure and assets of the Authority.

8.00 EQUALITIES IMPACT

8.01 None.

9.00 PERSONNEL IMPLICATIONS

9.01 None.

10.00 CONSULTATION REQUIRED

10.01 None.

11.00 CONSULTATION UNDERTAKEN

11.01 None.

12.00 APPENDICES

12.01 Appendix A : Capital Programme – Changes During 2011/12
Appendix B : Changes During This Period
Appendix C : Variances

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS

Capital Programme Monitoring Papers 2011/12

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