

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 22 JUNE 2021  
title: CAPITAL OUTTURN 2020/21  
submitted by: DIRECTOR OF RESOURCES  
principal author: ANDREW COOK

### 1 PURPOSE

1.1 To report the 2020/21 capital programme outturn for this Committee and to seek member approval for the slippage of some capital scheme budgets from the 2020/21 financial year to the 2021/22 financial year.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified.
- Corporate Priorities - to continue to be a well-managed council providing efficient services based on identified customer need.
- Other Considerations – none identified.

### 2 2020/21 CAPITAL PROGRAMME BACKGROUND

2.1 Four capital schemes for this Committee's original estimate budget, totalling £204,530, were approved by the Special Policy and Finance Committee and Full Council at their meetings in February 2020 and March 2020 respectively. This included two new schemes for 2020/21 and budget for two 2019/20 schemes that had been moved from the 2019/20 capital programme to the 2020/21 capital programme.

2.2 In addition to the original estimate budget above, the following budget changes were made:

- Four 2019/20 capital schemes were not completed by 31 March 2020 and had unspent budget available at that date. Unspent budget of £33,480 on those schemes, known as slippage, was moved into the 2020/21 capital programme budget, after slippage requests from the budget holders were agreed by the Director of Resources.
- In August 2020, the Emergency Committee approved a new scheme budget of £25,000 for the Purchase of land behind Old Row, Barrow. This was added to this Committee's capital programme.

2.3 As a result of the above, the total approved budget for this Committee's capital programme of eight schemes was £263,010. This is shown at Annex 1

2.4 The revised capital programme budget of £158,310 for seven schemes was then approved by the Special Policy and Finance Committee in February 2021, following a review of progress on all schemes in the capital programme. This included moving £105,510 of budget on four schemes into the 2021/22 financial year. The revised estimate budget is shown at Annex 1.

2.5 During the financial year this Committee has received reports monitoring the progress of schemes within the capital programme.

### 3 CAPITAL OUTTURN 2020/21

3.1 Annex 1 shows this Committee's capital programme outturn position by scheme, including budget approvals, actual expenditure in-year and requested slippage into 2021/22. The table below summarises the final outturn position.

Original Estimate 2020/21 £	Budget Moved from 2019/20 £	Slippage from 2019/20 £	Additional Approvals 2020/21 £	Total Approved Budget 2020/21 £	Revised Estimate 2020/21 £	Budget Moved to 2021/22 £	Actual Expenditure 2020/21 £	Requested Slippage into 2021/22 £
95,800	108,730	33,480	25,000	263,010	158,310	105,510	124,022	34,280

3.2 Actual expenditure on this Committee's capital programme was £124,022, which is 78.3% of the revised estimate budget.

3.3 Three of the seven capital programme schemes were completed in-year.

3.4 Four schemes were not completed in-year, as follows:

- **Dewhurst Road, Langho – Resurfacing Works (-£3,850):** At revised estimate stage, this Committee approved an additional pre-tender works budget of £10,100 for this scheme in 2020/21. Initial pre-tender works were completed in-year, totalling £6,250. The second stage of pre-tender works received approval in mid-February 2021, but works by third parties needed to be completed before placing orders with specialist contractors to complete the investigation works. Slippage of £3,850 into 2021/22 is requested to cover the cost of the remaining pre-tender investigation works, now that the works by third parties have been completed.
- **Re-design of Corporate Website (-£12,000):** The scheme was not completed in-year and there was an underspend because IT resources were re-directed to support the Council's response to the COVID-19 pandemic and an experienced member of the IT team left the organisation in-year. Slippage of £12,000 into 2021/22 is requested to complete the re-design work.
- **Replacement PCs (-£10,000):** The final work on this scheme is the CivicaPay system upgrade to ensure Windows 10 compatibility. The work has been requested from the supplier, but the supplier is still to schedule in a date to complete the upgrade work. Slippage of £10,000 into 2021/22 is requested to fund the CivicaPay system upgrade work.
- **Financial system upgrade (-£8,430):** There have been discussions in-year with the software company regarding further enhancements to the financial system in order to improve efficiency, usability and compliance with accessibility requirements. These discussions are still ongoing with the software company. Progress has been partly delayed due to Covid-19. Also, elements will also eventually need discussion at management team to consider other additional revenue budget implications. Slippage of £8,430 into 2021/22 is requested to fund the further enhancements to the financial system if agreed by management team.

### 4 SLIPPAGE

4.1 Where capital schemes are not complete at year-end and budget is requested to be moved into the next financial year, this is known as slippage. For this Committee slippage of £34,280 is requested into 2021/22 for four schemes:

- Dewhurst Road, Langho – Resurfacing Works, £3,850.
- Re-design of Corporate Website, £12,000.
- Replacement PCs, £10,000.
- Financial system upgrade, £8,430.

4.2 Attached at Annex 2 are the individual “Request for slippage” forms. This Committee is asked to consider and approve these requests.

## 5 RISK ASSESSMENT

5.1 The approval of this report may have the following implications:

- Resources – There are no additional financing requirements needed for this Committee’s 2020/21 capital programme. Capital resources are already in place to fund the £34,280 requested slippage to the 2021/22 financial year.
- Technical, Environmental and Legal – None.
- Political – None.
- Reputation – Sound financial planning for known capital commitments safeguards the reputation of the Council.
- Equality and Diversity – Equality and diversity issues are examined as part of the capital bid appraisal process.

## 6 CONCLUSION

6.1 Actual expenditure on this Committee’s capital programme was £124,022, which is 78.3% of the revised estimate budget.

6.2 Three of the seven capital programme schemes were completed in-year.

6.3 Four schemes were not completed in 2020/21. Slippage of £34,280 has been requested to fund expenditure on those schemes in 2021/22.

## 7 RECOMMENDED THAT COMMITTEE

7.1 Approve the slippage of the following budgets into the 2021/22 capital programme:

- Dewhurst Road, Langho – Resurfacing Works, £3,850.
- Re-design of Corporate Website, £12,000.
- Replacement PCs, £10,000.
- Financial system upgrade, £8,430.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

HH6-19/AC/AC  
11 June 2021

## POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME OUTTURN 2020/21

Cost Centre	Scheme	Original Estimate 2020/21 £	Budget Moved from 2019/20 £	Slippage from 2019/20 £	Additional Approvals 2020/21 £	Total Approved Budget 2020/21 £	Revised Estimate 2020/21 £	Budget Moved to 2021/22 £	Actual Expenditure 2020/21 £	Requested Slippage into 2021/22 £
DHRST	Dewhurst Road, Langho - Resurfacing Works	65,800				65,800	10,100	65,800	6,250	3,850
NTWRK	Network Infrastructure	30,000				30,000	0	30,000	0	0
COWEB	Re-design of Corporate Website		30,000			30,000	30,000	0	18,000	12,000
COLFT	Lift replacement at Council Offices		78,730	2,700		81,430	75,030	2,110	75,022	0
COADM	Committee Administration IT System			12,350		12,350	4,750	7,600	4,750	0
REPPC	Replacement PCs			10,000		10,000	10,000	0	0	10,000
CFUPG	Financial system upgrade			8,430		8,430	8,430	0	0	8,430
LANDB	Purchase of land behind Old Row, Barrow				25,000	25,000	20,000	0	20,000	0
<b>Total Policy and Finance Committee</b>		<b>95,800</b>	<b>108,730</b>	<b>33,480</b>	<b>25,000</b>	<b>263,010</b>	<b>158,310</b>	<b>105,510</b>	<b>124,022</b>	<b>34,280</b>

**ANNEX 2**

**POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME  
OUTTURN 2020/21**

**Request for slippage into 2021/22**

<b>Cost Centre and Scheme Title</b>	DHRST: Dewhurst Road, Langho – Resurfacing Works
<b>Scheme Description</b>	The Council is responsible for the maintenance of the majority of Dewhurst Road. Resurfacing will improve the surface of the road and prevent regular costly repairs each year.
<b>Head of Service</b>	Adrian Harper
<b>Year Originally Approved</b>	2020/21
<b>Revised Estimate 2020/21 for the Scheme</b>	£10,100
<b>Actual Expenditure in the Year 2020/21</b>	£6,250
<b>Variance - (Underspend) or Overspend</b>	(£3,850)
<b>Please provide full reasons for the (under) or over spend variance shown above?</b>	<p>At revised estimate stage, this Committee approved an additional pre-tender works budget of £10,100 for this scheme in 2020/21, to enable the site to be clear from flooding risks before the main resurfacing works are then undertaken in 2021/22.</p> <p>Initial pre-tender works were completed in-year, totalling £6,250. The second stage of pre-tender works received approval in mid-February 2021, but works by third parties needed to be completed before placing orders with specialist contractors to complete the investigation works.</p>

**Slippage Request**

<b>Please grant the amount of Budget Slippage from 2020/21 to 2021/22 requested.</b>	£3,850
<b>Please give detailed information on the reasons for any request for slippage. Please provide as much information as possible in order to allow the request to be fully considered. Attach any information that you feel may be relevant.</b>	Slippage is requested to cover the cost of the remaining pre-tender investigation works.
<b>By what date would the work or services related to any requested slippage be completed, if it were to be approved.</b>	<p>The works by third parties are now complete and the remaining pre-tender works are currently expected to be completed in June 2021.</p> <p>The main resurfacing works will also be undertaken in 2021/22.</p>

**ANNEX 2**

**POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME  
OUTTURN 2020/21**

**Request for slippage into 2021/22**

<b>Cost Centre and Scheme Title</b>	COWEB: Re-design of Corporate Website
<b>Scheme Description</b>	The current website was last updated in 2014, so is showing its age and is less engaging to the public. The re-design will update the website to reflect the latest styling, best practice and functionality.
<b>Head of Service</b>	Lawson Oddie
<b>Year Originally Approved</b>	2019/20
<b>Revised Estimate 2020/21 for the Scheme</b>	£30,000
<b>Actual Expenditure in the Year 2020/21</b>	£18,000
<b>Variance - (Underspend) or Overspend</b>	(£12,000)
<b>Please provide full reasons for the (under) or over spend variance shown above?</b>	<p>The scheme is in progress and £18,000 was spent in 2020/21.</p> <p>The scheme was not completed in-year and there was an underspend because IT resources were re-directed to support the Council's response to the COVID-19 pandemic and an experienced member of the IT team left the organisation in-year.</p>

**Slippage Request**

<b>Please grant the amount of Budget Slippage from 2020/21 to 2021/22 requested.</b>	£12,000
<b>Please give detailed information on the reasons for any request for slippage. Please provide as much information as possible in order to allow the request to be fully considered. Attach any information that you feel may be relevant.</b>	Slippage is required to fund full completion of the website re-design.
<b>By what date would the work or services related to any requested slippage be completed, if it were to be approved.</b>	Based on a revised project plan it is currently expected that the re-design will be completed by December 2021.

**ANNEX 2**

**POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME  
OUTTURN 2020/21**

**Request for slippage into 2021/22**

<b>Cost Centre and Scheme Title</b>	REPPC: Replacement PCs
<b>Scheme Description</b>	The replacement of 115 PCs with those of a specification that should help ensure Windows 10 compatibility and an anticipated usable life of around 5 years. Also, additional scheme approvals in 2019/20 extended the scheme to include the upgrade of some key Council systems to ensure Windows 10 compatibility.
<b>Head of Service</b>	Lawson Oddie/Mark Edmondson
<b>Year Originally Approved</b>	2019/20
<b>Revised Estimate 2020/21 for the Scheme</b>	£10,000
<b>Actual Expenditure in the Year 2020/21</b>	£0
<b>Variance - (Underspend) or Overspend</b>	(£10,000)
<b>Please provide full reasons for the (under) or over spend variance shown above?</b>	<p>All the PCs were replaced and most of the planned system upgrades were completed in 2019/20.</p> <p>The final work on this scheme is the CivicaPay system upgrade to ensure Windows 10 compatibility, which has a budget of £10,000. The work has been requested from the supplier, but the supplier is still to schedule in a date to complete the upgrade work. Thus, there was no spend in-year.</p>

**Slippage Request**

<b>Please grant the amount of Budget Slippage from 2020/21 to 2021/22 requested.</b>	£10,000
<b>Please give detailed information on the reasons for any request for slippage. Please provide as much information as possible in order to allow the request to be fully considered.</b>	To fund the final element of the CivicaPay system upgrade to ensure Windows 10 compatibility.
<b>By what date would the work or services related to any requested slippage be completed, if it were to be approved.</b>	Current expectation is by December 2021, as the supplier has indicated that upgrade roll outs will start from around about August 2021, but this is subject to supplier availability to complete the upgrade.

**ANNEX 2**

**POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME  
OUTTURN 2020/21**

**Request for slippage into 2021/22**

<b>Cost Centre and Scheme Title</b>	CFUPG: Financial system upgrade
<b>Scheme Description</b>	This financial system upgrade scheme will move our financial systems onto the web-based version, to ensure the system has full software supplier support going forwards.
<b>Head of Service</b>	Lawson Oddie
<b>Year Originally Approved</b>	2018/19
<b>Revised Estimate 2020/21 for the Scheme</b>	£8,430
<b>Actual Expenditure in the Year 2020/21</b>	£0
<b>Variance - (Underspend) or Overspend</b>	(£8,430)
<b>Please provide full reasons for the (under) or over spend variance shown above?</b>	<p>There have been discussions in-year with the software company regarding further enhancements to the financial system in order to improve efficiency, usability and compliance with accessibility requirements. These discussions are still ongoing with the software company.</p> <p>Progress has been partly delayed due to Covid-19, however elements will also eventually need discussion at Management Team to consider other additional revenue budget implications.</p>

<b>Please grant the amount of Budget Slippage from 2020/21 to 2021/22 requested.</b>	£8,430
<b>Please give detailed information on the reasons for any request for slippage. Please provide as much information as possible in order to allow the request to be fully considered.</b>	<p>It is proposed to utilise this balance on the capital programme scheme to fund further enhancements to the financial system. This will allow more modern working practices and also improve accessibility and usability of the system.</p> <p>This will impact on the revenue budget and so will be subject to further discussion at management team before this can be progressed to the next stages.</p>
<b>By what date would the work or services related to any requested slippage be completed, if it were to be approved.</b>	2021/22 financial year.