

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 21 JUNE 2022
title: CAPITAL OUTTURN 2021/22
submitted by: DIRECTOR OF RESOURCES
principal author: ANDREW COOK

1 PURPOSE

1.1 To report the 2021/22 capital programme outturn for this Committee and to seek member approval for the slippage of some budget on one capital scheme from the 2021/22 financial year to the 2022/23 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 2021/22 CAPITAL PROGRAMME BACKGROUND

2.1 Four capital schemes for this Committee's original estimate budget, totalling £105,510, were approved by the Special Policy and Finance Committee and Full Council at their meetings in February 2021 and March 2021 respectively. All four scheme budgets had been moved from the 2020/21 capital programme to the 2021/22 capital programme.

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

- Four capital schemes were not completed by 31 March 2021 and had unspent budget available at that date. The total unspent budget of £34,280 on those schemes, known as slippage, was moved into the 2021/22 capital programme budget, after approval by this Committee in June 2021.
- One additional capital scheme with a budget of £40,000 was approved by this Committee in September 2021.

2.3 As a result of the above, the total approved budget for this Committee's capital programme of eight schemes was £179,790.

2.4 The revised capital programme budget of £70,910 for five schemes was then approved by the Special Policy and Finance Committee in February 2022, following a review of progress on all schemes in the capital programme. This included moving £108,880 of budget on four schemes into the 2022/23 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 2021/22

- 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 2022/23. The table below summarises the final outturn position.

Original Estimate 2021/22 £	Budget Moved from 2020/21 £	Slippage from 2020/21 £	Additional Approvals 2021/22 £	Total Approved Budget 2021/22 £	Revised Estimate 2021/22 £	Budget Moved to 2022/23 £	Actual Expenditure 2021/22 £	Requested Slippage into 2022/23 £
0	105,510	34,280	40,000	179,790	70,910	108,880	63,822	7,020

- 3.2 Actual expenditure on this Committee's capital programme was £63,822, which is 90% of the revised estimate budget.

- 3.3 Four of the five schemes in the revised capital programme were completed in-year.

- 3.4 One scheme was not completed in-year, as follows:

- **Replacement IT Equipment for Councillors (-£7,025):** The replacement IT equipment for councillors has been purchased in 2021/22. The actual equipment costs were lower than the estimated costs included in the budget. In addition, at financial year-end there was still some Virtual Private Network (VPN) security work to be completed so that councillors can gain a protected network connection to the Council. Slippage of £7,020 into 2022/23 is requested to fund the VPN security work and any other final expenditure required on the scheme.

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 £7,020 is requested into 2022/23 for the Replacement IT Equipment for Councillors scheme.

- 4.2 Attached at Annex 2 is the individual "Request for slippage" form. This Committee is asked to consider and approve this request.

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 2021/22 capital programme. Capital resources are already in place to fund the £7,020 requested slippage to the 2022/23 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 £63,822, which is 90% of the revised estimate budget.
- 6.2 Four of the five schemes in the revised capital programme were completed in-year.
- 6.3 One scheme was not completed in 2021/22. Slippage of £7,020 has been requested to fund expenditure on that scheme in 2022/23.

7 RECOMMENDED THAT COMMITTEE

- 7.1 Approve the slippage of £7,020 budget into the 2022/23 capital programme for the Replacement IT Equipment for Councillors scheme.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF23-22/AC/AC
25 May 2022

For further information please ask for Andrew Cook.

BACKGROUND PAPERS: None

POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME OUTTURN 2021/22

Cost Centre	Scheme	Original Estimate 2021/22 £	Budget Moved from 2020/21 £	Slippage from 2020/21 £	Additional Approvals 2021/22 £	Total Approved Budget 2021/22 £	Revised Estimate 2021/22 £	Budget Moved to 2022/23 £	Actual Expenditure 2021/22 £	Requested Slippage into 2022/23 £
DHRST	Dewhurst Road, Langho - Resurfacing Works	0	65,800	3,850	0	69,650	6,800	62,850	6,744	0
NTWRK	Network Infrastructure	0	30,000	0	0	30,000	0	30,000	0	0
COLFT	Lift replacement at Council Offices	0	2,110	0	0	2,110	2,110	0	2,103	0
COADM	Committee Administration IT System	0	7,600	0	0	7,600	0	7,600	0	0
COWEB	Re-design of Corporate Website	0	0	12,000	0	12,000	12,000	0	12,000	0
REPPC	Replacement PCs	0	0	10,000	0	10,000	10,000	0	10,000	0
CFUPG	Financial system upgrade	0	0	8,430	0	8,430	0	8,430	0	0
ITEQC	Replacement IT Equipment for Councillors	0	0	0	40,000	40,000	40,000	0	32,975	7,020
Total Policy and Finance Committee		0	105,510	34,280	40,000	179,790	70,910	108,880	63,822	7,020

ANNEX 2

**POLICY AND FINANCE COMMITTEE – CAPITAL PROGRAMME
OUTTURN 2021/22**

Request for slippage into 2022/23

Cost Centre and Scheme Title	ITEQC: Replacement IT Equipment for Councillors
Scheme Description	The original iPads provided to councillors in 2015 are reaching the end of their useful lives and updates to operating systems means they will no longer have the functionality to access systems. This scheme will therefore provide replacement IT equipment for the Council's forty councillors.
Head of Service	Lawson Oddie
Year Originally Approved	2021/22
Revised Estimate 2021/22 for the Scheme	£40,000
Actual Expenditure in the Year 2021/22	£32,975
Variance - (Underspend) or Overspend	(£7,025)
Please provide full reasons for the (under) or over spend variance shown above?	The replacement IT equipment for councillors has been purchased in 2021/22. The actual equipment costs were lower than the estimated costs included in the budget. In addition, at financial year-end there was still some Virtual Private Network (VPN) security work to be completed so that councillors can gain a protected network connection to the Council. This work had been ordered at a cost of £4,580.

Slippage Request

Please grant the amount of Budget Slippage from 2021/22 to 2022/23 requested.	£7,020
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.	Slippage will fund the VPN security work and any other final expenditure required on the scheme in 2022/23.
By what date would the work or services related to any requested slippage be completed, if it were to be approved.	The VPN security work has been completed in May 2022 and financial completion of the scheme is expected in summer 2022.