

# APPENDIX D

## WAVERLEY BOROUGH COUNCIL

EXECUTIVE - 29 JUNE 2010

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**Title:**

**ANNUAL ACCOUNTS 2009/10  
CAPITAL PROGRAMME OUTTURN  
(GENERAL FUND, HOUSING REVENUE ACCOUNT)**

[Portfolio Holder: Cllr Mike Band]

[Wards Affected: All]

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**Summary and purpose:**

This report presents the outturn for the Council's 2009/10 Capital Programme. It also seeks approval to add rescheduled expenditure and minor slippage from the 2009/10 Programme to the 2010/11 Programme.

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**How this report relates to the Council's Corporate Priorities:**

The Capital Programme is a key way of delivering the Council's Corporate Priorities

**Equality and Diversity Implications:**

This report does not have any direct equality and diversity implications, although the budgets enable important work in these areas to be undertaken.

**Climate Change Implications:**

This report does not have any direct climate change implications.

**Resource/Value for Money Implications:**

The report details the expenditure during the past year and compares this with the previously approved budgets. Significant external funding has been obtained in some areas, thereby achieving improved value for money.

**Legal Implications:**

This report does not have any direct legal implications.

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**Introduction**

1. This report presents the outturn for the Council's 2009/10 Capital Programme. It also seeks approval to add rescheduled expenditure and minor slippage from the 2009/10 Programme to the 2010/11 Programme.
2. Annexe 1 shows details of the 2009/10 Capital Programme Outturn, together with the proposed transfer of budgets from 2009/10 to 2010/11.

### **General Fund Capital Programme**

3. The original approved Programme for 2009/10 was £5,569,800; to which was added slippage from 2008/09 of £185,300 for General Fund schemes and £146,200 for the commitments on the Community Partnership Fund. During the year several additional schemes were approved including East Street Environmental Works, the Council Chamber Microphone System and Microsoft Office upgrade. Additional external funding of £635,000 was also secured, resulting in a total approved Programme for the year of £6,865,935.
4. However, in setting the Programme for 2010/11, rescheduling of £429,000 from 2009/10, mainly relating to the refurbishment of leisure facilities arising from the Leisure Strategy, was taken into account, leaving a total budget at the year-end of £6,436,935. Actual expenditure in the year on the projects was £4,957,513. £1,199,750 of this was transferred to Revenue at the year-end to ensure compliance with latest accounting standards, but is still included in the capital figures presented to aid transparency.
5. The following table analyses the General Fund Capital Programme movements during the year:

	£
Originally Approved Programme for 2009/10	5,569,800
Slippage from 2008/09	185,300
Community Partnership Commitments	146,200
Supplementary External Funding	635,000
Additional Schemes approved / brought forward during year	329,635
<b>Total Approved Programme</b>	<b>6,865,935</b>
<b>Less Rescheduled to 2010/11 Programme</b>	<b>429,000</b>
<b>Projected Expenditure 2009/10</b>	<b>6,436,935</b>
<b>Expenditure in year</b>	<b>4,957,513</b>
Rescheduling and minor slippage at year-end (analysed in more detail at paragraph 11)	1,369,040
<b>Balance (including savings)</b>	<b>110,382</b>

### **Community Partnership Fund**

6. Payments during 2009-10 against commitments from previous awards under the Community Partnership Fund amounted to £101,939. The final deadline for claims was 31<sup>st</sup> March 2010. However, carry forward of £20,200 is sought where exceptional local circumstances may be considered to override this. A further £2,400 was paid under the 'Hardship Fund' scheme. This has been transferred to revenue, together with the equivalent funding.

## **Social Housing Grant Capital Programme**

7. No payments were made within the Social Housing Grant Programme during 2009/10. However, several schemes are currently being progressed, with payments expected to be made later in 2010.

## **Housing Revenue Account Capital Programme**

8. The HRA Capital Programme for 2009/10 was originally approved at £6,011,040. Subsequent to the budget being agreed, the Government invited Councils to bid for brought forward Major Repairs Allowance in order to speed the achievement of decent homes and boost local economies. Waverley bid successfully for an additional £1m that was added to the Capital Programme together with a further £225k approved in November by the Executive to support the kitchen replacement programme. The Programme was consequently increased to £7,236,040.
9. Actual expenditure was £6,840,383, with slippage of £216,660 to 2010/11 requested. This relates to dwellings requiring major structural work where the decision to proceed with refurbishment was taken late in the financial year. Consequently the projects could not be completed by 31<sup>st</sup> March. The remaining underspend is largely as a result of significant staff vacancy savings.

## **Financing**

10. The Council's total Capital Programme expenditure amounted to £11,797,897 (before transfers to revenue), which has been financed as follows: -

	£
Use of Capital Receipts	2,382,372
Use of Revenue Reserve Fund	2,568,759
Specific Grants and Contributions	959,441
Partnership Funding Provision	101,939
Major Repairs Allocation	4,585,635
Items transferred to General Fund revenue	1,199,750
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	£11,797,897

## **General Fund Rescheduling and Slippage**

11. In addition to the rescheduling already taken into account in setting the 2010/11 Programme, further rescheduling and minor slippage totalling £1,353,840 has occurred on a few specific General Fund schemes and there are, therefore, recommendations for this to be added to the Capital Programme for 2010/11. Although the headline figure is high, £1,215,000 of this is year-end timing on the leisure centres major refurbishment programme. The following table shows an analysis, with full details at Annexe 1:

	£
Farnham Leisure Centre	1,215,000
Farnham Park SPA Works (S.106 funded)	70,000
Haslemere Hall Roof (external scheme)	32,000
Community Partnership schemes	20,200
Minor General Fund Slippage	44,840
Sub-Total	1,382,040
Less Clawback of advance expenditure re Desktop/Server Upgrades and Private Sector Grants	13,000
	£1,369,040

### **Conclusion**

12. As demonstrated in the table above, the underlying level of slippage (£44,840) is the lowest for many years. Other than the phasing for Farnham Leisure Centre, where the peak works straddled the financial years, the Council has achieved a 98% spend against General Fund schemes. This is a huge achievement and reflects both the hard work of officers and the keen monitoring by the Executive and the Finance Portfolio Holder.

### **Recommendation**

It is recommended that the Executive approves:-

1. the transfer of budgets totalling £1,369,040, as detailed in Annexe 1, from the 2009/10 General Fund Capital Programme to the 2010/11 General Fund Capital Programme; and
2. the transfer of budgets totalling £216,660, as detailed in Annexe 1, from the 2009/10 Housing Revenue Account Capital Programme to the 2010/11 Housing Revenue Account Capital Programme.

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### **Background Papers**

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

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