

**THE WILTSHIRE COUNTY COUNCIL LOCAL AREA AGREEMENT
REVENUE GRANT DETERMINATION 2007 No 31/693**

The Minister of State for Local Government ("the Minister of State"), in exercise of the powers conferred on him by section 31 of the Local Government Act 2003, makes the following determination:-

Citation

- 1) This determination may be cited as the Wiltshire County Council Local Area Agreement Revenue Grant Determination 2007 No 31/693

Purpose of the grant

- 2) The purpose of the grant is to provide support to the authority towards expenditure lawfully incurred or to be incurred by it.

Determination

- 3) The Minister of State determines that an amount of grant of £3,598,362, as detailed in Annex A will be paid to the authority in 12 monthly instalments.

Treasury consent

- 4) Before making this determination, the Minister of State obtained the consent of the Treasury.

Signed by authority of the Minister of State for Local Government



**Alan Riddell
Director Local Development and Renewal
Department for Communities and Local Government
26 April 2007**

A Senior Civil Servant within the Department for Communities and Local Government

ANNEX A

AMOUNT OF GRANT

The amount of grant to be paid under this Determination, which is a total of £3,598,362, is divided into the following blocks:

	Amount of revenue grant in block £
Children and Young People Block	£2,496,739
Healthy Communities & Older People Block	£0
Safer & Stronger Communities Block	£1,101,623
Economic Development Block	£0
Neighbourhood Renewal Fund	£0

**THE WILTSHIRE COUNTY COUNCIL LOCAL AREA AGREEMENT
CAPITAL GRANT DETERMINATION 2007 No 31/731**

The Minister of State for Local Government ("the Minister of State"), in exercise of the powers conferred on him by section 31 of the Local Government Act 2003, makes the following determination:-

Citation

- 1) This determination may be cited as the Wiltshire County Council Local Area Agreement Capital Grant Determination 2007 No 31/731.

Purpose of the grant

- 2) The purpose of the grant is to provide support to Wiltshire County Council ("the authority") towards "eligible capital expenditure" as defined in paragraph 3 of Annex B to this Determination.

Determination

- 3) The Minister of State determines he will pay to the Authority a maximum amount of grant of £579,782. The grant shall be used to finance capital expenditure¹ which is "eligible capital expenditure", as defined in paragraph 3 of Annex B to this Determination.

Treasury consent

- 4) Before making this determination, the Minister of State obtained the consent of the Treasury.

Grant conditions

- 5) Pursuant to section 31(4) of the Local Government Act 2003, the Minister of State determines that the grant will be paid subject to the conditions in Annex B.

Signed by authority of the Minister of State for Local Government



**Alan Riddell
Director Local Development and Renewal
Department for Communities and Local Government
26 April 2007**

¹ "Capital expenditure" has the meaning given by section 16 of the Local Government Act 2003.

ANNEX A

AMOUNT OF GRANT

The amount of grant to be paid under this Determination, which is a maximum of £579,782 is divided into the following blocks:

	Amount of capital grant in block £
Children and Young People Block	£0
Healthy Communities & Older People Block	£0
Safer & Stronger Communities Block	£579,782
Economic Development Block	£0

ANNEX B

GRANT CONDITIONS

1. In this Annex:

“LAA” means those outcomes, targets, enabling measures and funding streams, as are identified in the Local Area Agreement dated 29 March 2007, together with the statement of involvement of the Voluntary and Community Sector and local people in the design of those outcomes and targets and the delivery of those outcomes;

“the Government Office” means Government Office for the South West;

“the authority” means Wiltshire County Council Council;

“the Minister of State” means the Minister of State for Local Government

“eligible capital expenditure” has the meaning in paragraph 3 of this Annex.

2. Grant will only be paid to the authority to support eligible capital expenditure.

Eligible capital expenditure

3. Subject to paragraph 5 below, “eligible capital expenditure” means payments, from the amount of grant specified against a block in Annex A, for capital expenditure, made by the authority, (or any person acting on behalf of the authority), in respect of the delivery of such projects, between 1 April 2007 and 31 March 2008, as will contribute to the achievement or to exceed the outcomes, targets and indicators in that block of its LAA. Of the grant monies of £579,782, payments of not more than 5% or £28,989 may be made in the period 1 April 2008 – 31 March 2009. Eligible capital expenditure does not include:
 - (a) contributions in kind;
 - (b) payments for activities of a political or exclusively religious nature;
 - (c) depreciation, amortisation or impairment of fixed assets;
 - (d) input VAT reclaimable by the authority from HM Revenue and Customs; and
 - (e) interest payments or service charge payments for finance leases.
4. Should the authority achieve all agreed three year targets in any block and have remaining grant against that block it shall use such remaining grant to exceed the targets in that block of the LAA.
5. Should the authority achieve all the agreed targets in the LAA and have remaining grant, it shall use such remaining grant to exceed any target in the LAA. In this

case “eligible capital expenditure” means payments, (other than those set out at paragraphs 3(a) – (e)), made by the authority, (or any person acting on behalf of the authority), in respect of the delivery of such projects, between 1 April 2007 and 31 March 2008, as will exceed any target in the LAA.

6. The authority shall not incur liabilities for eligible capital expenditure before there is an operational need for it to do so.
7. The authority shall not pay for eligible capital expenditure sooner than the due date for payment.
8. For the purpose of defining the time of payments, a payment is made by the authority when money passes out of its control (or out of the control of any person acting on behalf of the authority). Money will be assumed to have passed out of such control at the moment when legal tender is passed to a supplier (or, if wages, to an employee), when a letter is posted to a supplier (or employee) containing a cheque, or an electronic instruction is sent to a bank to make a payment to a supplier (or employee) by direct credit or bank transfer.

Allocation of Grant Funding

9. In deciding how to allocate grant, the authority shall have regard to the outcomes and targets determined by the LSP set out in the LAA.

Statement of Grant Usage

10. The authority shall prepare Statements of Grant Usage at six monthly intervals. The first covering the period 1 April 2007 - 30 September 2007. The second covering the period 1 April 2007 - 31 March 2008. The third covering the period 1 April 2008 – 30 September 2008, if there are payments of eligible capital expenditure in that period and the fourth covering the period 1 April 2008 – 31 March 2009, if there are payments of eligible capital expenditure in the period 1 October 2008 – 31 March 2009. The authority shall submit each Statement of Grant Usage to the Government Office by such date as the Government Office may specify. The Statement of Grant Usage shall be in such form as the Government Office may specify and shall provide details of eligible capital expenditure against each relevant block. Each Statement of Grant Usage shall be certified by the authority’s Chief Finance Officer that, to the best of his or her knowledge, the amounts shown on the Statement are eligible capital expenditure and that the grant has been used for the purposes intended.

Outturn information Report

11. The authority shall submit a report to the Government Office setting out the value of capital assets acquired or improved by the authority, financed by grant under

this Determination, from 1 April 2007 to 29 February 2008, together with an estimate of the value of such assets to be acquired or improved during March 2008 where “value” shall be measured according to the authority’s usual accounting policies. The report shall be submitted by such date (after 29 February 2008) as the Government Office may specify.

Progress Report

12. The authority shall prepare a Progress Report at six monthly intervals or at such other intervals as may be specified by the Government Office, to be submitted to the Government Office by a date to be specified by the Government Office. The Progress Report shall provide details of progress against the outcomes, targets and indicators set out in the LAA.

Grant Audit

13. The authority’s Chief Finance Officer shall prepare an annual report. The report shall set out whether he has received an audit opinion from the Chief Internal Auditor that he can provide reasonable assurance that the second Statement of Grant Usage, in all material respects, fairly presents the eligible capital expenditure in the period 1 April 2007 to 31 March 2008 in accordance with the definitions and conditions in this Determination. The report shall be submitted to the Government Office by such date (after 31 March 2008) as the Government Office may specify.
14. A second such report will be required if either a third or a third and fourth Statement of Grant Usage are prepared in accordance with paragraph 10 above. The second such report, if any, shall be prepared by the authority’s Chief Finance Officer and submitted to the Government Office by such date as the Government Office may specify. The report shall set out whether he has received an audit opinion from the Chief Internal Auditor that he can provide reasonable assurance that the fourth Statement of Grant Usage, in all material respects, fairly presents the eligible capital expenditure in the period 1 April 2008 to 31 March 2009 in accordance with the definitions and conditions in this Determination.
15. The authority shall ensure that it informs the Government Office promptly of any significant financial control issues, raised by its internal auditors and shall take adequate measures to investigate and resolve any reported irregularity.
16. The Minister of State may require a further external validation to be carried out by an appropriately qualified independent accountant or auditor of the use of the grant after the annual audit report(s) referred to in paragraphs 13 and 14 above have been submitted to the Government Office.

Financial Management

17. The authority shall maintain a sound system of internal financial controls.
18. The authority shall take adequate measures to safeguard against fraud and theft. All cases of fraud or theft, in relation to this grant, whether proven or suspected, shall be referred to the Government Office.

Grant Accounting

19. The authority shall maintain reliable, accessible and up to date accounting records with an adequate audit trail for all its eligible capital expenditure.
20. The authority (and any person acting on behalf of the authority) shall permit:
 - (a) the Comptroller and Auditor General or appointed representatives; and
 - (b) the Minister of State or appointed representatives;free access at all reasonable times to all documents (including computerised documents and data) and other information as are connected to the grant payable under this Determination, or to the purposes to which grant is put, subject to the provisions in paragraph 21.
21. The documents, data and information referred to in paragraph 20 are such which the Minister of State or the Comptroller and Auditor General may reasonably require for the purposes of his financial audit or any department or other public body or for carrying out examinations into the economy, efficiency and effectiveness with which any department or other public body has used its resources. The authority shall further provide such explanations as are reasonably required for these purposes.
22. Paragraphs 20 and 21 do not constitute a requirement for the examination, certification or inspection of the accounts of the authority by the Comptroller and Auditor General under section 6(3) of the National Audit Act 1983. The Comptroller and Auditor General will seek access in a measured manner to minimise any burden on the authority and will avoid duplication of effort by seeking and sharing information with the Audit Commission.

Fixed Assets

23. The authority shall keep a register of its fixed assets, including all land and buildings, acquired or improved, at a cost exceeding £5,000, wholly or partly using grant provided under this determination.
24. For each fixed asset in the register the following particulars shall be shown where

appropriate:

- (a) date of acquisition or improvement;
 - (b) description of asset;
 - (c) cost, net of recoverable VAT;
 - (d) location of the asset;
 - (e) serial or identification numbers;
 - (f) location of the title deeds (where appropriate);
 - (g) date of any disposal;
 - (h) proceeds of disposal net of VAT; and
 - (i) the identity of any person to whom the fixed asset has been transferred or sold.
25. If fixed assets are sold or their ownership transferred whilst they have any economic value, the authority shall notify the Minister of State as soon as possible. The Minister of State may require the authority to repay the proceeds or an appropriate part of them, as may be determined by the Minister of State and notified in writing to the authority. Such sum as has been notified shall immediately become repayable to the Minister of State who may set off the sum against any future amount due to the authority from central Government.
26. The authority shall not allow a third party to take a charge on any fixed asset funded wholly or partly by grant paid under this Determination.

Breach of Conditions and Recovery of Grant

27. If the authority fails to comply with any of these conditions, or if any overpayment is made under this grant or any amount is paid in error, or if any of the events set out in paragraph 28 occurs, the Minister of State may reduce, suspend or withhold grant payments or require the repayment of the whole or any part of the grant monies paid, as may be determined by the Minister of State and notified in writing to the authority. Such sum as has been notified shall immediately become repayable to the Minister of State who may set off the sum against any future amount due to the authority from Central Government.
28. The events referred to in paragraph 27 are:
- (a) the authority purports to transfer or assign any rights, interests or obligations arising under this determination without the prior agreement of the Minister of State;
 - (b) any information provided in any application for grant monies payable under this determination, or in any subsequent supporting correspondence is found to be significantly incorrect or incomplete in the opinion of the Minister of State;
 - (c) it appears to the Minister of State that other circumstances have arisen or

events have occurred which are likely to significantly affect the authority's ability to meet the objectives, targets or indicators set out in the LAA.

29. If the authority fails to make satisfactory progress in the delivery or achievement of the objectives, targets and indicators set out in the LAA, the Minister of State may reduce, suspend or withhold grant payments.