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## Chelmsford City Council Audit and Risk Committee

**18<sup>th</sup> September 2024**

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### **Capital Programme Update and Provisional Outturn 2023/24**

**Report by:**

Accountancy Services Manager (S151 Officer)

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**Officer Contact:**

Sue Jones, Senior Accountant

01245 609519, sue.jones@chelmsford.gov.uk

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**Purpose**

- a) To report the capital expenditure incurred in 2023/24.
- b) To provide an update on the approved Capital Schemes and variations in cost which have been identified at outturn and to date.
- c) To provide an update on the approved Asset Replacement Programme for 2023/24 and 2024/25 for variations in cost and timing which have been identified at outturn and to date. Those schemes requiring approval will be taken forward to October Cabinet.

**Recommendations**

It is recommended that

- 1. The report be noted, and
  - 2. Officers produce a report for October Cabinet including any comments from Audit & Risk Committee.
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## 1. Background

The Council has a long-established process for monitoring and reporting its forecast expenditure and income against approved estimates. Formal monitoring reports are prepared on a regular basis, and these are supplied to all Cabinet Members.

## 2. Introduction

There are two types of expenditure, capital and revenue.

Capital expenditure relates to the acquisition or enhancement of assets, which have a useful life in excess of 12 months and are charged to the Council's balance sheet (this can include software, property, plant and equipment). To be an enhancement, the expenditure on the asset must lengthen substantially the useful life of the asset, increase substantially the open market value or increase substantially the extent to which the Council can use the asset. We can make capital grants to third parties or incur capital expenditure on assets which do not belong to us which is funded from capital resources but not recorded on the Council's balance sheet. An example of this would be improvements made to an asset belonging to Essex County Council to improve public realm.

Revenue costs are ongoing. They are incurred to run an asset or to provide a service.

## 3. Capital Programme

The capital programme is split between larger schemes (works, improvements and refurbishments) and an asset replacement programme.

Services submit bids annually for schemes to be added to the capital programme. The schemes should add value to the organisation, provide revenue savings or additional income, move forward the Our Chelmsford, Our Plan Priorities or have statutory/health and safety implications.

The Asset Replacement Programme is required to maintain the existing level of service delivery by ensuring there is provision to replace items of equipment and vehicles on a regular basis. Approval of individual items is on an annual basis.

## 4. Capital Resources

Capital expenditure is funded in a number of ways, which may include grants, receipts, third party contributions, contributions from revenue, the use of external leasing and internal/external borrowing.

When capital resources are spent, the amount available to invest is reduced and therefore the amount of interest income received is reduced, which in turn affects the revenue budgets available. When we borrow internally to fund capital schemes there is an annual charge to revenue for the minimum revenue provision (MRP) and when we borrow externally there is an MRP and interest payment.

Capital resources are forecast and reported to Cabinet and Council as part of the revenue budget process. This reflects the cost of financing the capital programme. MRP and interest, are met by the revenue budget.

## 5. Capital Reporting

A 'Capital Programme Update' is taken to Cabinet in January and a 'Capital Programme Update and Outturn' report has previously been taken to Cabinet/Council in July each year. A further 'Capital Programme Monitoring and Update' report is taken to Cabinet in November. For 2024/25, the July monitoring will be replaced by an October report due to the timing of the general election. Officers are considering recommending to members that change in timing becomes permanent.

It is important to closely monitor capital expenditure as cost inflation has been historically high. Additionally, the cost of financing schemes impacts revenue budgets over the long term; given limited revenue resources higher capital spend will often mean less revenue resources to fund services.

## 6. Methods of Approval

New schemes are in the majority of cases recommended at Cabinet in January and approved by Council in February each year.

During the year, approval can be sought for further schemes or increases/changes to existing ones via supplementary approval or the use of urgency letters depending upon the level of expenditure required. An urgency letter authorises the Leader of the Council and Chief Executive to incur additional expenditure in extraordinary circumstances.

When schemes are approved, they are added to the capital programme and monitored throughout the year.

## 7. Capital Schemes

### 7.1 Monitoring Expenditure Against Latest Approved Budgets

**Appendix 1** gives the overall capital outturn information for the completed Capital Schemes at the end of March 2024 and the latest forecast expenditure for the ongoing scheme costs. It identifies the anticipated variances in total individual scheme costs.

7.2 **Appendix 1** shows that the proposed cost of the Capital Schemes has increased by a net £2.381m against the latest approved budget of £119.25m, or 2% of the overall Capital Schemes' costs. This is summarised on the table.

<b>Change in Overall Programme cost (detail in Appendix 1)</b>	
Approved Budget	£119.250m
<p>Reductions in Scheme Costs</p> <p><b>Transfer Spend to Revenue</b></p> <p>Scheme number 9 – Theatre Refurbishment. £20k spend transferred to revenue. Consultant fees in this case are not capital.</p> <p>Scheme number 42 – Mass Tree-planting and Woodland Creation. £17k spend transferred to revenue as it does not meet definition of capital.</p> <p>Scheme number 43 – Green Initiatives Fund Phase 1. £37k transferred to revenue for Warmth Officer salary not capital.</p>	-£0.074m
<p>Reductions in Scheme Costs</p> <p><b>Spend from prior years transferred to Revenue – capital feasibility works now classified as revenue (main items are listed below)</b></p> <p>Scheme number 1 – Riverside Elevations. £22k feasibility spend removed as scheme not progressing.</p> <p>Scheme number 13 – Various Land Site Investigations. £255k spend transferred as land sites transferred to housing associations for social housing development in exchange for future nomination rights.</p> <p>Scheme number 22 – Housing Initiatives Development. £142k spend transferred as Railway Street Site transferred to housing association for social housing development in exchange for future nomination rights.</p>	-£0.419m
<p>Increases in Scheme Cost</p> <p>Scheme number 46 – CIL Parks and Open Spaces John Shennan Playing Field Basketball Facility</p> <p>Scheme Number 57 – Tindal Square</p>	<p>£0.010m</p> <p>£0.307m</p>
Scheme number 27 – Local Authority Housing Fund Round 2 (Govt grant passed to CHP by Council for Housing accommodation). No net cost to Council	£2.610m
Actual Increases in Completed Scheme Costs.	£0.057m

Actual Increases in Completed Scheme Costs Funded	£0.071m
Actual Reductions in Completed Scheme Costs.	-£0.181m
<b>Total Proposed Budget</b>	<b>£121.631m</b>

7.3 **Appendix 2** provides narratives, for capital scheme variances in excess of £25,000, against the latest Approved Budget.

7.4 **Appendix 1** also identifies when schemes are being delivered later than planned or expenditure is being deferred to a later year.

The majority of delays are where schemes are reliant upon conditions outside the control of Project Officers such as obtaining planning permission, consents and paying over CIL grants to third parties. Often the delay in the spend is favourable to the Council due to deferring financing costs or cash can be invested for longer.

7.5 **Appendix 1** does not provide details of the monetary value of the variance of in year spend. However, the original forecast expenditure for the year 2023/24 was £33.8m. The actual expenditure for 2023/24 was £19.051m. This is a net reduction for the spend in-year of £14.749m or 44%. The table below provides details of the schemes and shows the major variations over £1m.

<b><u>Schemes Where Expenditure is deferred to later years</u></b>	
Scheme 14 Enabling Lockside Growth Area (land purchases) – The spend on this scheme is dependent upon negotiations with third parties to acquire property and this has caused delays to the progress of the scheme. The budgets have been deferred to 2024/25.	-£2.516m
Schemes 20, 21, 22, 23 Housing Initiatives – (1) Acquisition of houses for temporary accommodation – remaining unspent balance £1.106m (2) Railway Street development £1.648m – scheme not being progressed by Council. Site transferred to housing association (3) Modular Units £0.300m – difficulty in identifying suitable sites (4) Exceptions Sites £0.1m budget not required.  These budgets have been removed, pooled and deferred to later year. This was approved at Council February 2024. Where balances remain on the original scheme they are shown below as being deferred to 2024/25.	-£3.154m
Schemes 20 and 23 Housing Initiatives (1) Acquisition of houses for temporary accommodation – purchase of house did not complete in 2023/24 £0.387m (2) Exception Site £1.287m purchase delayed. Spend delayed to 2024/25.	-£1.674m

Scheme 58 – Chelmer Waterside Infrastructure – The scheme is not scheduled to complete until April 2025. Work on the relocation of the GPRS has been delayed due to bad weather.	-£4.494m
Scheme 75 CIL NE Bypass Bridge Forward Funding ECC – Although this was originally scheduled for payment in 2022/23 and was deferred to 2023/24, ECC have still not provided details for a loan agreement and the loan has now been deferred to 2024/25.	-£1.500m
Scheme 27 Local Authority Housing Fund Round 2 – £2.610m funding was awarded from DLUHC and has been paid over to CHP towards the cost of purchasing 15 properties. This removes any financial risk to the authority whilst ensuring Government funding is utilised	£2.610m
Other scheme variations where spend is third party dependent and schemes have been delayed (examples flood grant, CIL grants to third parties)	-£2.219m
Other scheme variations where spend is deferred	-£2.223m
Other schemes variations where cost increases occurred	£0.421m
<b>Total In Year Underspend Against Original Forecast Spend</b>	<b>-£14.749m</b>

This delay in expenditure has been beneficial to the resourcing of the Council's 2023/24 capital expenditure and has delayed the use of finite capital resources and reduced the requirement for borrowing in the year and the impact on the revenue budget.

## 7.7 Update on Capital Schemes

### 7.7.1 HIF Access Road and Bridge and Associated Works

A report (not for publication) was taken to Council in July 2023 where it was agreed that the scheme should continue to the build stage and an additional £16.46m budget was approved.

The road and bridge are now under construction and the current completion date is forecast as April 2025.

Land Remediation and Decontamination – The first phase of this work is complete.

Relocation of Gas Pressure Reduction System (GPRS) – works have been delayed due to excessive rain and flooding of the site. This work was estimated to be completed by late summer 2024.

The resourcing of this scheme is under constant review and is impacted by the timing of the receipt of CIL income.

### Dovedales Sports Centre Refurbishment

This is in the process of going out for tender with results expected back in August 2024. A further report will be made to Cabinet once the tenders have been reviewed.

### Housing Initiatives

A review of Housing delivery has been undertaken and it was agreed that the individual budgets approved for housing initiatives should be pooled and used to assist in the delivery of any new policy coming from the review to assist in the delivery of temporary accommodation. The pooled budget is £6.964m.

### Local Authority Housing Fund Grant

During the year, a successful application was made for grant funding. £2.61m was awarded and a grant payment for the full amount has been made to CHP which is being used towards the purchase of 15 properties. The Council will get full nomination rights to these properties.

#### 7.7.2 Inflation

Many of the budgets set out in **Appendix 1** are approved on the basis of the best advice available at the time the bid requests were submitted. However, as mentioned in previous Council Budget reports, there has been unprecedented inflationary pressure in the economy which makes the outcomes of tenders for goods and services erratic. Changes required to project cost will be reported and approvals for additional budgets dealt with under the normal financial delegations.

#### 7.7.3 Final Account Negotiations

Several large complex schemes were completed in 2022/23 and, although recorded as completed schemes, the final accounts with the main contractors were still being negotiated. It was previously highlighted that there was a risk with the costs previously reported and there might be additional cost once the final negotiations were completed.

The two schemes in this position were the Theatres Modernisation and Tindal Square Public Realm. The final accounts for the main contracts have now been agreed.

- Theatres' Refurbishment – Final account settled within budget figure. There are still some outstanding works and the remaining budget is expected to fully cover the cost.
- Tindal Square Public Realm – The final account has resulted in an additional overspend on the scheme of £307k. This was due to a number of compensation events claimed by the contractor. This will be funded from strategic CIL as it was previously agreed that the cost of the scheme would come from CIL funding. ECC have also agreed to contribute £65k towards the increased cost as they were responsible for some of the delays in delivery of the scheme. The net additional cost to the Council is £242k.

#### 7.7.4 Feasibility Studies and Design Works

It should be noted that the capital programme includes a number of feasibility studies and design works. There is a financial risk with such schemes that needs to be noted. Any capital scheme where costs are incurred but the scheme is not completed or is undertaken via another method so does not result in a capital spend is likely to result in costs being re-classified from capital to revenue. The Council would have to use revenue reserves to meet such costs. Reserves of £1.5m were established within revenue.

Spend in prior years totalling £0.419m has been transferred to revenue for schemes not progressing. A further £0.146m was transferred for in-year spend. It is likely that further transfers will take place in 2024/25. The balance on the reserves is £0.715m

### 8. Asset Replacements

#### 8.1 Monitoring Against Latest Approved Budgets

**Appendix 3** shows that the final outturn for 2023/24 is £3.292m. In the year, there was also expenditure of £0.282m which was reimbursed and funded by leasing. Under existing capital accounting rules, the leasing spend of £0.282m is not shown in 2023/24 as capital spend. Under new regulations effective from 2024/25, it would count as capital expenditure. Some £0.808m has been moved forward to 2024/25 or later years. The table below provides a summary.

Approved Budget 2023/24	£4.618m
Proposed Change in scheme phasing	-£0.808m
Cost/funding changes Made up of: Variation in Asset Replacement Cost -£0.236m Adjustment for assets funded by leasing (treated as revenue in accounts, see below for more details) -£0.282m	-£0.518m
<b>Total Outturn 2023/24</b>	<b>£3.292m</b>

The net decrease at outturn is £1.142m which is summarised below

Summary of Major Changes to budget 2023/24	
Capital budgets for vehicles were created to enable officers to acquire them either via outright purchase or leasing. Under leasing, the Council purchases the vehicles and then sells them onto lease companies at cost, in return for the Council paying	-£0.282m



future rental payments. This does not use capital resources. Under new accounting rules in 2024/25 it will be classified as borrowing and capital expenditure.	
Grant applications funded by Disabled Facility Grant lower than forecast. For several years the grant we receive is in excess of the spend. We now hold a balance of £2.8m. The service is working with ECC to explore different options that could utilise the capital grant.	-£0.165m
Digital Replacements	-£0.151m
Other net Variations in Asset Replacement Cost	£0.080m
<b>Total Outturn 2023/24</b>	<b>-£3.292m</b>

8.2 **Appendix 3** also shows that the proposed budget for 2024/25 asset replacements is £6.408m compared to the approved budget of £5.6m. This is a net increase of £0.808m, or 12.6%. This is due to the asset replacements being delayed from 2023/24 until 2024/25. The table provides a summary.

Approved Budget 2024/25	£5.600m
Proposed Change in scheme phasing from 2023/24 – For detail see <b>Appendix 3</b> 2024/25 column “Rephasing from 2023/24”	£0.808m
<b>Total Proposed Budget 2024/25</b>	<b>£6.408m</b>

8.3 **Appendix 4** provides narratives, for those variances in excess of £25k for 2023/24 and narratives for those variances in excess of £25k for 2024/25 against the Latest Approved Budgets.

8.4. At February Council, a budget of £7.057m was also approved for replacements forecast as required in 2025/26. This budget will be reviewed during the year and any changes to cost and phasing will be reported. The additional year’s approval gives service managers more control over placing orders for replacement items such as vehicles which may have delivery lead-in times of over 1 year and scheduling any associated works.

## 9. Funding of Programme

This will be reported to Cabinet.

## 10. Conclusion

- 10.1 The total cost of the Capital Schemes is forecast to increase by a net £2.381m more than the latest approved budget. The majority of the increases forecast in spend are funded by new grants or CIL.
- 10.2 There are some large schemes which have not been delivered against the originally agreed milestones due to circumstances outside of the control of the Project Officers.
- 10.3 The underspend on the Capital Schemes in 2023/24, £14.749m, is beneficial to the Council in terms of cashflow and financing as it has reduced the requirement to use internal borrowing in this financial year.
- 10.4 The 2023/24 Asset Replacement Schemes, £0.808m has been deferred to 2024/25. The realignment of the asset replacement budgets into later years is favourable to the Council as it delays the commitment of capital resources.
- 10.5 There is significant risk that the overall cost of the capital programme will increase as there are schemes which will require a full review of costs before they start as the estimates are potentially now understated due to inflation and cost increases. Resources used to fund the capital programme will be reviewed and reported to October Cabinet.

### List of appendices:

**Appendix 1** Capital Schemes – For each capital scheme, a comparison of the budgeted expenditure against the completed Schemes Outturn or with the Directors of Service forecast for the ongoing scheme.

**Appendix 2** Capital Schemes Major Variations Narratives.

**Appendix 3** Asset Replacement Schemes for 2023/24, a comparison of the budgeted expenditure against the Outturn.

Also, the Asset Replacement Schemes for 2024/25, a comparison of the budgeted expenditure against the Directors of Service forecast.

**Appendix 4** Asset Replacement Schemes Major Variations Narratives for the years 2023/24 and 2024/25.

### Background papers:

Nil

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## Corporate Implications

Legal/Constitutional: None

Financial: As detailed

Potential impact on climate change and the environment: None

Contribution toward achieving a net zero carbon position by 2030: Acquisition of electric vehicles and green initiatives

Personnel: None

Risk Management: None

Equality and Diversity: (For new or revised policies or procedures has an equalities impact assessment been carried out? If not, explain why) None

Health and Safety: None

Digital: None

Other: None

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**Consultees:**

All Services

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**Relevant Policies and Strategies:**

Medium Term Financial Strategy July 2023

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Appendix I		<u>CAPITAL SCHEMES</u>		VARIATION IN TOTAL CAPITAL SCHEME COSTS					
					Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date		Latest Forecast Budget - Additional Requires Approval		
Net Expenditure to 31/03/2024		Original Approved Scheme Budget	Additional/Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative	
£000s	SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s			
	<b>Active</b>								
0	1 Riverside Elevations	2,000	-1,978	22	-22	0	<b>Budget Provision Removed Agreed February Council</b>	£2m approved at Council February 2020 with delegation to Cabinet to approve detailed scheme. October 2023 scheme review Management Team and Informal Cabinet and provision to be removed. Existing spend to be transferred to revenue. Budget removed, reported to Council February 2024. Spend transferred to revenue £22k.	
	2 Dovedales - Grant for Works	28	-2	26		26	<b>Deferred</b>	Approved at Council February 2020 and programmed for 2020/21. To be reviewed with potential refurbishment scheme in 2024/25.	
118	3 Dovedales Sports Centre Refurbishment	1,464		1,464		1,464	<b>Scheme under review</b>	Budget approved Council March 2022. Delegated authority to the Director of Public Places to decide on the preferred scheme and spend within the approved budgets following consultation with the Cabinet Member for Safer and Greener Chelmsford. October 2023 scheme deferred to 2025/26 although work will progress on design.	
315	4 Chelmsford Sports and Athletics Centre - Outdoor Track and External Upgrades	350	-35	315		315	<b>Completed 2023/24</b>	£350k approved at Cabinet October 2022. To be funded from £300k S106.	
190	5 Chelmsford Sports and Athletics Centre - Gym Improvements	168	13	181	9	190	<b>Completed 2023/24</b>	Approved by Council February 2023. Delegated authority to Director of Public Places to decide on the preferred scheme and spend within the approved budgets following consultation with the Cabinet Member for Safer and Greener Chelmsford. Scheme delegation signed and works progressing.	
	6 South Woodham Ferrers Pool Works and Plant	275	60	335		335	<b>Yes</b>	Approved at Council February 2023. Scheduled for 2024/25. October 2023 Scheme deferred to 2025/26 pending outcome of application for Sport England Funding. Additional £60k budget approved by Council February 2024. £233k Sport England grant awarded and scheme reprogrammed to 2024/25 due to spend date of grant.	
	7 Hylands House Stable Block Toilets	44	16	60		60	<b>Agreed to Defer to 2024/25</b>	Approved at Council February 2020 and programmed for 2022/23. Now programmed for 2023/24. October 2023 following review deferred to 2024/25. Cost reviewed and £16k additional budget approved February 2024.	
	8 Hylands House Footpath and Car Park Improved Lighting Scheme	38		38		38	<b>New Scheme</b>	Approved at Council February 2024. Programmed for 2025/26.	
	<b>Connected Chelmsford</b>								
3,141	9 Theatres' Modernisation	1,000	2,246	3,246	-20	3,226	<b>Main works complete - final account agreed but still outstanding work items to complete</b>	Approved at Council February 2021. Delegated authority to Director and Cabinet Member for Connected Chelmsford for a £1m budget. An additional £500k was approved November 2021. A further £1.246m was approved by Council in March 2022 following the return of tenders for the works. £500k approved Cabinet October 2022. £20k transferred to revenue as spend did not qualify for capital, budget reduced.	
	10 Oaklands Museum Staff Room and Kitchen Refit	24		24		24	<b>No - Agreed to Defer to 2026/27</b>	Approved by Council February 2023 and scheduled for 2024/25. October 2023 following review rephased to 2026/27	
	11 Oaklands Museum Roof Works	63		63		63	<b>New Scheme</b>	Approved at Council February 2024. Works scheduled for 2025/26.	
	<b>Fairer Chelmsford</b>								

Net Expenditure to 31/03/2024 £000s	SCHEME DESCRIPTION	Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval		Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
		Original Approved Scheme Budget £000s	Additional/ Reduced (-) Approved Budget £000s	Latest Approved Budget £000s	More/(Less) Than Approved Budgets £000s	Proposed Budget £000s		
251	12 Land Development Site Investigations - Waterside	365	50	415	1	416	Programme of works to be determined	Approved Cabinet November 2021. Additional £50k approved by Council February 2024.
478	13 Various Land Sites' Disposal Costs	612	255	867	-255	612	Under review	Approved Council February 2022. Delegated authority to the director to spend within the approved budget. Additional budget approved £120k February 2023 Council. Council report in July decision taken to transfer some smaller sites rather than develop in house, therefore prior spend will need to be transferred to revenue. £255k transferred to revenue 23/24.
3,440	14 Enabling Lockside Growth Area	450	5,506	5,956		5,956	In Negotiations - Late delivery	A Report taken to Cabinet in March 2018 requesting £4.5m and recommended to go on for Council approval. As there was a requirement to spend the budget earlier than the Council approval in July 2018 a sum of £450k was approved via an urgency. The remaining budget for the scheme was approved by Council in July 2018. An additional £500k was approved November 2021. Additional £956k approved July Council 2022. October 2023 delay in purchase of properties now delayed until 2024/25. Acquisition of remaining 3 properties delayed to 2025/26.
1,678	15 Apiary Yard (Galleywood Hall) Development Industrial Units	1,200	432	1,632	46	1,678	Completed 2023/24	Approved at Council February 2019. Following a reassessment of the budget £400k was removed. Additional £200k was approved November 2021 due to rising prices of materials and construction. An additional £850k was approved by Council February 2022. Additional spend required to meet planning requirements for highways access.
1	16 Land Acquisition Cemetery/Crematorium	1,800	2,200	4,000		4,000	To identify potential Land Site	Approved at Council February 2019. Additional £1.8m approved Council February 2020. Additional £2.4m approved July 2022 Council. October 2023 Potential site identified, surveys for suitability being undertaken, budget adjusted for estimated cost of land Council February 2024.
	17 High Chelmer Roof	1,500	-1,500	0		0	Removed to Aspirational. Agreed Council February 2024	Approved at Council February 2020 and programmed for 2021/22. These works had been programmed to commence in 2026/27. October 2023 review has resulted in budget being removed due to insufficient clarity about timing.
	18 Refurbishment of Commercially Leased Properties - Visteon	720		720		720	New Scheme	Approved at Council February 2024. Delegation to Cabinet to approve a business case following feasibility. Works required to enable reletting of property.
2,136	19 Refurbishment of Commercially Leased Properties - Eagle House	720	1,480	2,200	-64	2,136	Completed 2023/24	Approved at Council February 2020. Delegated authority to Director and Cabinet Member for Fairer Chelmsford. An additional £380k was approved November 2021. Additional £1.1m agreed at Cabinet October 2022. Urgency approved November 2022.
6,707	20 Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy (ii) Acquisition 20 x Houses	8,200	-1,106	7,094		7,094	Remaining budget removed. Agreed Council February 2024	Approved at Council February 2022 and currently programmed for 2022/23. Delegated authority to Director and Cabinet Member for Fairer Chelmsford. Budget for purchase of 20 houses. 17 properties purchased remaining budget deferred to 2023/24. Remaining budget to purchase 1 additional property deferred to 2025/26 due to delays in completion. £1.106m budget not required and used to establish new pooled fund. See scheme no. 24.
	21 Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy (ii) Modular Units	3,510	-3,510	0		0	Budget removed. Agreed Council February 2024	Approved at Council February 2022 and currently programmed for 2022/23. Delegated authority to Director and Cabinet Member for Fairer Chelmsford. £3.510m budget not required and used to establish new pooled fund. See scheme no.24.

			Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget		
Net Expenditure to 31/03/2024		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
0	22	Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy and Affordable and Social Housing - Development	1,900	-1,648	252	-252	0	<b>Remaining budget removed. Agreed Council February 2024</b>	Approved at Council February 2020. Delegated authority to Cabinet. Completion estimated 2024/25. Provision for development Railway Street. July 2023 decision to transfer site rather than develop in house. Previous spend will need to be transferred to revenue. £142k transferred to revenue remaining and £110k not required. £1.648m budget agreed not required and used to establish new pooled fund. See scheme no. 24.
13	23	Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy and Affordable and Social Housing - acquisition of land	2,000	-700	1,300		1,300	<b>Dependent on Third party</b>	Approved at Council February 2020. Delegated authority to Cabinet. Report taken to Council in July and £1.3m budget approved to purchase land for affordable housing. £0.7m not required and used to establish new pooled fund. See scheme no. 24.
	24	Housing Initiatives Future schemes to be developed		6,964	6,964		6,964	<b>Business Case to be Developed</b>	October 2023 - Review of housing delivery being undertaken. All unallocated/unspent housing initiatives budgets have been pooled into one single pot which will be used to assist in the delivery of any new policy determined from the review to assist in the delivery of temporary accommodation. Approved Council February 2024.
	25	Initiatives to increase the provision of Affordable Housing Funded by S106 - Grants	1,643	-1,325	318		318	<b>Dependent on Third party</b>	Budget approved in principle February 2022 Council. Delegated authority to the Director of Sustainable Communities to decide upon the preferred scheme and spend within the approved budgets following consultation with the Cabinet Member for Fairer Chelmsford. £318k grant for CHP approved by delegation. This budget has been removed and the S106 funding redirected to the purchase of land for affordable housing.
35	26	Housing Grant to CHESS	350		350		350	<b>New Scheme</b>	Approved by Council February 2024 for payment in 2024/25. Initial payment made in 2023/24 to support initiative.
2,270	27	Local Authority Housing Fund Round 2			0	2,610	2,610	<b>New Scheme</b>	Grant awarded and paid over to CHP for acquisition of properties.
1,895	28	Drakes' Lane Travellers Site	1,950	-56	1,894	1	1,895	<b>Completed 2023/24</b>	Approved by Urgency March 2021.
		<b>Greener and Safer Chelmsford</b>							
	29	Cemetery and Crematorium Infrastructure	6,800		6,800		6,800	<b>Business Case to be Developed</b>	Approved Council February 2020 with a delegation for Cabinet to approve a final scheme.
83	30	Cemetery Toilet Refurbishment	86		86	-3	83	<b>Completed 2023/24</b>	Approved at Council February 2022. Delegated authority to Director to spend within approved budget.
27	31	Cemetery Lining of Foul Water Drain	29		29	-2	27	<b>Completed 2023/24</b>	Approved at Council February 2023. Scheduled for 2023/24.
16	32	Crematorium Office Pyramid Roof	18		18	-2	16	<b>Completed 2023/24</b>	Approved at Council February 2023. Scheduled for 2023/24.
51	33	Civic Offices Improvement Programme	460	31	491		491	<b>Under Review</b>	Approved Council February 2020 with a delegation for the Director and Cabinet Member for Safer and Greener Chelmsford to approve a final scheme. October 2023 £31k wired from replacement scheme.
	34	Civic Centre Ventilation and Roof Works	30		30		30	<b>New Scheme</b>	Approved at Council February 2024. Scheduled for 2024/25.
148	35	Community Flood Improvements	184	1	185		185	<b>Works Completed Monitoring to continue</b>	Capital grant received to enable the works to be completed. This scheme was approved by Cabinet in June 2017.
	36	Beaulieu Park Pavilion Refurbishment	57		57		57	<b>No</b>	Approved at Council February 2020 and programmed for 2021/22. Deferred due to decarbonisation feasibility works to 2025/26.

		Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval		Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
		Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget		
Net Expenditure to 31/03/2024	SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
	37 Chancellor Park Pavilion Works	46		46		46	No - deferred to 2024/25	Approved at Council February 2020 and programmed for 2021/22. Deferred due to decarbonisation feasibility works to 2024/25.
14	38 Beaulieu Pavilion Health and Safety Works	33		33		33	No	Approved by Council Feb. 2022. Delegated authority to the director to spend within the approved budget.
181	39 Oaklands Park Upgrade Tennis Courts	91	90	181		181	Completed 2023/24	Approved by Council Feb. 2022. Delegated authority to the director to spend within the approved budget. Additional £86k budget approved February Council 2023 funded by contribution. Scheme has been amended from MUGA to upgraded tennis courts. Additional £4k approved Council February 2024 based on forecast cost.
	40 Rivers and Waterways Improvements	600	-107	493		493	No - Scheme to be developed	Approved at Council February 2020 with a delegation to the Director and Cabinet Member for Greener and Safer Chelmsford. Originally programmed over 3 years commencing 2021/22. Start of three year programme deferred to 2024/25.
55	41 Automatic Floodgates and Provision of Locks - Feasibility		107	107		107	No	Budget approved September 2020 Cabinet. Budget vired from Rivers and Waterways Improvements.
70	42 Mass Tree planting and Woodland Creation	4,400	-2,750	1,650	-17	1,633	Reviewed Annually	Approved at Council February 2020 £4.4m with delegated authority to Director of Public Places, S151 Officer and the relevant Cabinet Members. Funding to be sought circa £2m. Three year programme scheduled wef 2021/22. Spend will now occur over longer period to 2029/30. Budget reduced £2.6m reduction reported to Council February 2024.
102	43 Green Initiatives Phase 1	500	-145	355	-37	318	Business Cases to be Developed	Approved by Council February 2022. Two year programme with delegated authority to the Director of Public Places to spend within the approved budgets. Following consultation with the Cabinet Member for Safer and Greener Chelmsford, he will decide on the preferred schemes. £102k vired towards cost of electric vehicle - approved February 2023. October 2023 £43k vired to fund additional cost of electric sweepers. £37k budget transferred to revenue in relation to spend not capital.
	44 Green Initiatives Fund Phase 2	6,500	-3,100	3,400		3,400	Business Cases to be Developed	Approved in principal Council Feb 2023 with delegated authority is given to the Director of Public Places, who after consultation with the Cabinet Member for Safer Chelmsford, will agree on the 6 year programme commencing 2024/25 for various schemes which will help the organisation achieve its objective of being Net Zero Carbon by 2030 and to ensure the spend is within the approved budgets. October 2023 Programme reviewed for affordability, budget reduced.
9	45 CIL Landscape Enhancement Scheme Chignal Road	11		11		11	Yes	CIL funding approved October 2018 Chignal Road Landscaping scheme approved February 2019 Council.
	46 CIL Parks and Open Spaces - John Shennan Basketball				10	10	New Scheme	CIL neighbourhood grant application from Moulsham Community Trust approved April 2024.
533	47 Chelmsford Indoor Market Refurbishment	500	100	600		600	Indoor works completed. Outdoor works deferred to 2024/25	Approved supplementary estimate February 2018. Scheme design finalised. Additional supplementary estimate approved for £200k December 2018 in order to implement the preferred design with suspended ceiling. Estimate reduced by £50k. New budget reported Council February 2020. A further reduction in budget, £50k, was noted by Council in July 2020.
	48 Retail Market Drainage Improvements	31		31		31	Deferred to 2024/25	Approved by Council February 2022. Delegated authority to Director to spend within approved budget.

		Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
		Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget		
Net Expenditure to 31/03/2024		£000s	£000s	£000s	£000s	£000s	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s	SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
	49 Retail Market Traders' Conveniences Remodelling	102		102		102	Agreed to defer to 2026/27	Approved Council February 2023. Scheduled for 2023/24. October 2023 reviewed and deferred to 2026/27.
	50 Retail Market Canopy Roof Liquid System	90		90		90	New Scheme	Approved by Council February 2024. Works scheduled for 2025/26.
	51 High Chelmer MSCP and Retail Market Red Walkway Health and Safety works	14		14		14	New Scheme	Approved by Council February 2024. Works scheduled for 2024/25,
	52 Market Road Conveniences Accessibility	20		20		20	No	Approved by Council February 2023. Scheduled for 2023/24.
99	53 Public Convenience Refurbishment - Admirals and Central Park	168		168		168	Yes	Approved by Council February 2023 £84k each site. Two year programme scheduled to commence 2023/24. Central Park completed £113k. Remaining budget for Admirals Park £55k.
	54 Freighter House Depot Resurfacing Works	216		216		216	Yes	Approved at Council February 2023. Five year programme scheduled to commence 2024/25.
	<b>Sustainable Development</b>							
389	55 Chelmsford Flood Resilience Programme	4,833	0	4,833		4,833	Business case to be developed	This is the unspent budget from the withdrawn Environment Agency (EA). A new programme of works will be brought back to Cabinet at a later date. Agreement for S106 grants to be paid over to the EA.
32	56 Public Realm Wayfinding Signs Phase 3	150		150		150	No	Approved Council February 2021. Funding from ECC. 3 year programme ending 2022/23. Still waiting for ECC to approve scheme.
4,781	57 Public Realm Tindal Square Design and Construction	160	4,567	4,727	307	5,034	Completed - final account for works agreed	Approved at Council February 2018. The design works were completed 2020/21. Additional £320k approved by Cabinet June 2020 for design and tender to be funded from S106. Report taken to Cabinet October 2021 and urgency letter requested for approval of the agreed scheme an additional £3.358m. Additional £485k approved at October 2022 Cabinet. Additional funding from ECC £450k. Additional budget approved February 2024 £339k. Update May 2024 - agreement reached on final account settlement. Additional budget £307k required to be funded from CIL and ECC have agreed in principal to an additional contribution of £65k.
18,311	58 Chelmer Waterside Infrastructure (HIF) - Grant Funded	15,500	28,130	43,630		43,630	No	£15.5m approved at Council February 2020 with a delegation to Cabinet to approve final scheme. Council December 2020 approved an additional £11m budget to be funded by £5.05m CIL, £1.1m S106 and £2.85m additional HIF grant. £2m provision for commuted sum could also be funded by CIL if available otherwise it would result in additional borrowing. £375k approved July 2022 Council for increased design fees and appointment of Project Manager. As noted on previous reports to Cabinet and Council, the cost of scheme is expected to increase significantly above the approved budget. A £9m increase was previously discussed and officers believe it may be materially higher when a report is made Council in July for a decision as to how to progress the works. An additional £16.410m was approved by Council in July 2023.
1,461	59 S106 Beaulieu Park Station	100	1,550	1,650		1,650	Unspecified	Scheme approved for £100,000 via Director of Sustainable Communities delegated authority. £1,550,000 approved at Council February 2016. The expenditure on this scheme will be funded by S106.
2,865	60 S106 Beaulieu Park Station 2nd Phase	2,917	514	3,431		3,431	Unspecified	£2.917m approved at February Council 2018. The expenditure on this scheme will be funded by S106.
32	61 S106 Stonebridge Illuminations	37	6	43	14	57	No	Approved by delegation April 2019. Additional budget approved by delegation March 2020 £6k.
2	62 S106 River Can Pathway Lighting Design	10	6	16	-14	2	No	Approved by delegation £10k January 2020. Additional budget approved by delegation March 2020 £6k.
81	63 S106 Public Art Channels	21	81	102		102	No	Approved by delegation January 2020 £21k. Additional sum approved by delegation £79k October 2021. £2k approved Council February 2024.
	64 S106 Marconi Water Tower	30		30		30	Unspecified	£30k approved at February Council 2024.
71	65 S106 Strategic Borough Sports			0	71	71	Unspecified	Runwell Sports and Social Club grant to cover costs of scheme



Net Expenditure to 31/03/2024 £000s	SCHEME DESCRIPTION	Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval		Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
		Original Approved Scheme Budget £000s	Additional/ Reduced (-) Approved Budget £000s	Latest Approved Budget £000s	More/(Less) Than Approved Budgets £000s	Proposed Budget £000s		
145	66 CIL Sutherland Lodge Refurbishment	525		525		525	No. Now being spent	Approved Council July 2017.
	67 CIL St Andrew's Scout Hut Building	80		80		80	Dependent on Third party - Under Review	CIL funding approved Cabinet October 2018 scheme to be included in capital programme approved by February Council 2019. This grant is currently under review and a report will be taken to propose that some of the grant is redirected to another facility.
64	68 CIL Integrated Cycling Infrastructure Grant	100		100		100	No	CIL funding approved at meeting of the CIL Panel 23/1/2020.
950	69 CIL Trinity Road School Improvements	950		950		950	Completed 2023/24	Approved at Council February 2021
	70 CIL Grant Chelmsford Society Model Engineers	5		5		5	No - dependent on Third party	CIL funding approved December 2021. Spend approved Council February 2022.
10	71 CIL Knife Angel Legacy Public Art	10		10		10	No - dependent on Third party	CIL funding agreed - approved £10k Council February 2024.
26	72 CIL Green Initiatives - Various Schemes	15	31	46		46	No - dependent on Third party	£100k CIL funding approved December 2021 for green initiatives grant funding. Spend approved Council February 2022. £100k pot is drawn down following approval of applications for funding.
	73 CIL NE Bypass Bridge Forward Funding	1,500		1,500		1,500	Dependent on Third party	Forward funding grant to ECC to be made 2021/22. Approved Council May 2021.
	74 CIL Army and Navy Contribution to ECC	4,000	-4,000	0		0	Scheme moved to aspirational list	Approved Council July 2022. October 2023 Review resulted in budget provision being removed and scheme to be included on future aspirations schedule.
	75 CIL ECC East Chelmsford Cycling and Walking Connectivity	1,500	-1,500	0		0	Scheme moved to aspirational list	Approved Council July 2022. October 2023 Review resulted in budget provision being removed and scheme to be included on future aspirations schedule
70	76 UK Shared Prosperity Fund - Various Grant Funded Schemes	346		346		346	Yes	Approved by Council February 2023. Three year funded programme commenced 2022/23.
84	77 Rural England Prosperity Fund- Supporting Businesses and Communities	400		400		400	Yes	Approved by Council February 2023. Two year funded programme commencing in 2023/24.
33	78 Garden Communities Infrastructure Fund		290	290		290	Dependent on Third parties	Various schemes will be grant funded
	79 High Chelmer Car Park Lifts	355		355		355	Yes	Approved by Council February 2023. Scheduled for 2025/26.
	80 High Chelmer car Park Waterproofing Levels 11,12,13	500	350	850		850	Brought Forward to 2024/25	Approved by Council February 2023. Scheduled for 2025/26. Works have become urgent and needs to be rescheduled to 2024/25. Additional £350k approved by Council February 2024.
	81 High Chelmer MSCP Improvement Works	148		148		148	New Scheme	Approved by Council February 2024. Works scheduled for 2024/25. Funded by Contribution from SEPP.
	82 Fairfield Road Car Park Resurfacing and Relining	84		84		84	New Scheme	Approved by Council February 2024. Works scheduled for 2024/25. Funded by Contribution from SEPP.
<b>52,840</b>	<b>Grand Total</b>	<b>87,636</b>	<b>31,614</b>	<b>119,250</b>	<b>2,381</b>	<b>121,631</b>		
				Net Variation	<b>2,381</b>			
		<b>Summary of Changes Since Previous Council Report February 2024</b>						
						£000's		
				Latest Approved Council February 2024		117,804		
				Previously Approved Schemes				
				New Schemes Approved		1,961		
				Supplementary Estimates Approved for Existing Schemes		0		
				Completed schemes removed		-515		

Net Expenditure to 31/03/2024 £000s	SCHEME DESCRIPTION	Latest Approved Budget - Approved February 2024 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval		Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
		Original Approved Scheme Budget £000s	Additional/Reduced (-) Approved Budget £000s	Latest Approved Budget £000s	More/(Less) Than Approved Budgets £000s	Proposed Budget £000s		
		<b>Total Approved Budget</b>				<b>119,250</b>		
		<b>Latest Forecast Variations shown above</b>						
						127		
						1		
						2,927		
						-74		
						-181		
						-419		
						0		
		<b>Latest Forecast Budget June 2024</b>				<b>121,631</b>		



# APPENDIX 3

## CAPITAL ASSET ROLLING/REPLACEMENT PROGRAMME

		2023/24						2024/25		
		REPLACEMENT PROGRAMME - CAPITAL EXPENDITURE VARIATIONS FROM LATEST APPROVED ESTIMATE TO LATEST FORECAST						2024/25 REPLACEMENT PROGRAMME - CAPITAL EXPENDITURE REPHASING VARIATIONS		
		Analysis of Variations						Variations		
Net Expenditure to 31/03/2024	CAPITAL ASSET REPLACEMENT PROGRAMME	Latest Approved Estimates for 2023/24	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2023/24 Additional Cost	Total Outturn 2023/24	Original Approved Estimate for 2024/25	Re phasing from 2024/25	Total Proposed Budget Requirement for 2024/25
£000's	SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
	<b>Active Chelmsford</b>									
6	1 Dovedales Replacement Equipment	7			-1	-1	6	14		14
90	2 Riverside Replacement Equipment	99	-8		-1	-9	90	148	8	156
21	3 Riverside Plant	32	-11			-11	21	120	11	131
30	4 CSAC Replacement Equipment	32	-2			-2	30	59	2	61
96	5 CSAC Expansion Fitness Room Equipment	105			-9	-9	96	0		0
5	6 CSAC Plant	6	-1			-1	5	35	1	36
3	7 SWFLC Replacement Programme	6	-3			-3	3	28	3	31
	8 SWFLC Plant Replacement	0				0	0	68		68
	9 SWF 3G Pitch	0				0	0	22		22
6	10 Hylands House Mechanical and Electrical	6				0	6	36		36
	11 Hylands Pavilion Infrastructure	0				0	0	6		6
73	12 Hylands Pavilion Skins and Linings	73				0	73	0		0
15	13 Hylands Pavilion Equipment	15				0	15	45		45
5	14 Hylands House Equipment	9			-4	-4	5	61		61
	<b>Connected Chelmsford</b>									
453	15 Digital Services Replacement Programme	604			-151	-151	453	10		10
	16 Digital Storage	0				0	0	0		0
24	17 Digital Servers	19			5	5	24	0		0
0	18 Meeting Room Digital Equipment	57	-57			-57	0	0	57	57

Net Expenditure to 31/03/2024	CAPITAL ASSET REPLACEMENT PROGRAMME		Latest Approved Estimates for 2023/24	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2023/24 Additional Cost	Total Outturn 2023/24	Original Approved Estimate for 2024/25	Re phasing from 2024/25	Total Proposed Budget Requirement for 2024/25
0	19	Website Upgrade	3			-3	-3	0	8		8
	20	System Upgrade	0				0	0	9		9
	21	System Security	0				0	0	20		20
5	22	Networks	134	-129			-129	5	0	129	129
7	23	Investment in Digital Technology - DPO	160	-153			-153	7	215	153	368
14	24	Theatres' Equipment	15			-1	-1	14	400		400
	25	Ultra Short throw and Long Lens							17		17
	26	Theatres' Plant	0				0	0	16		16
10	27	Museum Equipment and Vehicles	10				0	10	2		2
3	28	Museum Platform Lift	12	-9			-9	3	0	9	9
25	29	Civic Duties Vehicle	25				0	25	0		0
		<b>Fairer Chelmsford</b>									
		No Schemes	0				0	0	0		0
		<b>Greener &amp; Safer Chelmsford</b>									
20	30	CCTV Replacement Equipment	20	-12		12	0	20	36	12	48
0	31	CCTV Various Schemes Sites CIL	3	-3			-3	0	0	3	3
4	32	CCTV Home Office GRIP Funded	4				0	4	0		0
33	33	Crematorium Equipment	40	-6		-1	-7	33	85	6	91
14	34	Crematorium Columbarium	14				0	14	14		14
10	35	Cemetery Plant	10				0	10	0		0
	36	Civic Centre Heating	0				0	0	0		0
2	37	Civic Centre Plant	2				0	2	0		0
	38	Civic Centre Floor Replacements	0				0	0	0		0
	39	Print and Post Room Replacement Equip.	0				0	0	5		5
8	40	Play Area Replacements	8				0	8	338		338
	41	Sports Equipment, floodlights, Irrigation	0				0	0	0		0
11	42	Parks and Sports Grounds Heating Systems	12			-1	-1	11	0		0
167	43	Parks Replacement Vehicles and Equipment	333	-166			-166	167	728	166	894
	44	Chelmer Park Artificial Pitch Flood Lights							37		37
	45	Melbourne 3G Pitch	0				0	0	4		4
3	46	Waterhouse Lane Depot Heating	3				0	3	0		0



Net Expenditure to 31/03/2024	CAPITAL ASSET REPLACEMENT PROGRAMME		Latest Approved Estimates for 2023/24	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2023/24 Additional Cost	Total Outturn 2023/24	Original Approved Estimate for 2024/25	Re phasing from 2024/25	Total Proposed Budget Requirement for 2024/25	
8	77	Car Park LED Lighting	8				0	8	0		0	
	78	Car Park Pay on Foot Equipment	0				0	0	0		0	
	79	Car Park Vehicles and Equipment	0				0	0	32		32	
<b>3,292</b>		<b>Totals</b>	<b>4,618</b>	<b>-808</b>	<b>0</b>	<b>-518</b>	<b>-1,326</b>	<b>3,292</b>	<b>5,600</b>	<b>808</b>	<b>6,408</b>	
			<b>2023/24 Analysis of Forecast Variations from Latest Approved Estimate</b>								<b>2024/25 Analysis of Projected Variations</b>	
			£000's								£000's	
			Rephasing of Schemes to 2024/25								Rephasing of Schemes 808	
											from 2023/24	
			Price Variations Increases to be noted						10			
			Price variations Decreases						-103			
			Reduced Demand						-165			
			Supplementary Estimates New unfunded to be noted									
			Supplementary Estimates Funded New to be noted						104			
			Adjustment for Vehicles financed by leasing						-282			
			Virement to capital scheme									
			Removed to be funded from revenue						-82			
									<b>-1,326</b>		<b>808</b>	

<b>APPENDIX 4</b>							
<b>Reasons for Variations Greater Than £25,000 in Asset Replacement Programme</b>							
Scheme Description	Latest Approved Budget £000's	Estimated Budget Required £000's	Variation £000's	Variation Type	Percentage Change	Reason	
<b><u>2023/24</u></b>							
<b><u>Connected Chelmsford</u></b>							
15 Digital Services Replacement Programme	604	453	-151	Revenue Expenditure and Price Variation	-25.00%	£75K spend did not qualify as capital spend and was transferred to revenue, £76K Price Variation.	
18 Meeting Room Digital Equipment	57	0	-57	Rephasing of spend to 2024/25	-100.00%	Replacements have been deferred to 2024/25 with installation occurring from April 2024.	
22 Networks	134	5	-129	Rephasing of spend to 2024/25	-96.27%	Replacements have been deferred to 2024/25 as there have been delays with being able to purchase replacement network kit.	
23 Investment in Digital Technology - DPO	160	7	-153	Rephasing of spend to 2024/25	-95.63%	Budgets have been deferred to 2024/25 awaiting for schemes to bid for funding.	
<b><u>Greener and Safer Chelmsford</u></b>							
43 Parks Replacement Vehicles and Equipment	333	167	-166	Rephasing of spend to 2024/25	-49.85%	Replacements have been deferred to 2024/25 to maximise warranty period of new vehicle.	
58 Street Cleansing Vehicles	481	320	-161	Budget not required - Vehicles leased	-33.47%	Vehicles leased under operating and finance leases £132k. No use of capital resources operational leases are a charge to revenue. £29k saving.	
60 Street Cleansing Crane Vehicle	88	0	-88	Rephasing of spend to 2024/25	-100.00%	Replacements have been deferred to 2024/25. Type of vehicle for replacement still under review.	
62 Wet Team Equipment	85	0	-85	Rephasing of spend to 2024/25 and budget not required -Vehicle leased	-100.00%	-29K Replacements have been deferred to 2024/25, -56K vehicle financed under operating lease, no use of capital resources and are a charge to revenue.	
63 Hit Squad Replacements	112	0	-112	Rephasing of spend to 2024/25	-100.00%	Replacements have been deferred to 2024/25. One vehicle awaiting delivery and the other vehicle still reviewing the type of vehicle for replacement.	
64 Refuse Vehicles	471	394	-77	Budget not required - Vehicles leased	-16.35%	Vehicles leased under operating lease £59k. No use of capital resources, operational leases are a charge to revenue. £18k cost adjustment.	
74 Disabled Facility Grants (fully externally funded)	1055	890	-165	Increase spend Fully Funded by grant	-15.64%	Additional spend incurred that is fully funded by grant. It is difficult to predict the annual spend as it is based on third party grant applications. Actual grant received in year £1.198m. The underspend against the grant is £308k.	
76 PLACE (Funded)	372	422	50	Increased spend Fully Funded	13.44%	Additional spend incurred that is fully funded by grant. It is difficult to predict the annual spend in year.	
<b><u>2024/25</u></b>							
<b><u>Connected Chelmsford</u></b>							
18 Meeting Room Digital Equipment	0	57	57	Rephasing of spend from 2023/24	100.00%	Replacements have been deferred to 2024/25. See above.	
22 Networks	0	129	129	Rephasing of spend from 2023/24	100.00%	Replacements have been deferred to 2024/25. See above.	
23 Investment in Digital Technology - DPO	215	368	153	Rephasing of spend from 2023/24	71.16%	Replacements have been deferred to 2024/25. See above.	
<b><u>Greener and Safer Chelmsford</u></b>							
43 Parks Replacement Vehicles and Equipment	728	894	166	Rephasing of spend from 2023/24	22.80%	Replacements have been deferred to 2024/25. See above.	
60 Street Cleansing Crane Vehicle	0	88	88	Rephasing of spend from 2023/24	100.00%	Replacements have been deferred to 2024/25. See above.	
62 Wet Team Equipment	91	120	29	Rephasing of spend from 2023/24	31.87%	Replacements have been deferred to 2024/25. See above.	
63 Hit Squad Replacements	0	112	112	Rephasing of spend from 2023/24	100.00%	Replacements have been deferred to 2024/25. See above.	