

Appendix 4 – Capital Programme Performance

Children’s Services – Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at Other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage / reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|------------------------------------|---------------------------------------|-------------------------------|---------------------------------------|-------------------------------|--|----------------------------------|---------------------------------------|--|------------------------------------|
| 0 | Children’s Health Safeguarding & Care | 648 | 0 | 0 | (635) | 13 | 10 | (3) | -23.1% |
| 0 | Education and Inclusion | 13,808 | 0 | (744) | (581) | 12,483 | 12,482 | (1) | 0.0% |
| 0 | Schools | 8,424 | 0 | (659) | (1,220) | 6,545 | 6,542 | (3) | 0.0% |
| 0 | Total Children’s Services | 22,880 | 0 | (1,403) | (2,436) | 19,041 | 19,034 | (7) | 0.0% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--|-------|------------------------------------|---|--|
| Children’s Health Safeguarding & Care | | | | |
| Budget Slippage | (90) | Two Year Olds | The capital funding was made available to local authorities to help attract new entrants to the early education and childcare sector, particularly in areas where the childcare market is less developed. Only £0.010m was used in 2013/14 so the remainder of the budget will be carried forward in 2014/15. | |
| Budget Slippage | (471) | Short Breaks for Disabled Children | Children and young people in Brighton and Hove are eligible for short breaks if they have a severe learning and/or physical disability or have moderate learning difficulties, where it is assessed that their needs in terms of challenging behaviour/mental health issues can be met only through the input of specialist | The council is looking to develop the Early Help Agenda and further integrate the education/health/social care programme by developing a more holistic approach to meeting the |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------------------|-------|--------------------------|--|--|
| | | | services. | needs of children, young people and their families. The council are now inviting applications for funding for projects from organisations and from other areas of the council who provide leisure or short break facilities. |
| Budget Reprofile | (74) | Various | Turner Lift project (£0.008m), Children's Social Services (£0.049m), 55 Drove Road - new vehicle (£0.017m). Reprofile is requested due to factors outside of the council's control. | |
| Variance | (3) | Various | Some minor underspends: Youth Capital Fund (£0.002m), Cherry Tree Nursery (£0.001m) | |
| Education and Inclusion | | | | |
| IFRS/Other Changes | (744) | Various | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For the refurbishments within school buildings some of the costs are of a day-to-day servicing nature and are not capital expenditure. It would be impracticable for an authority to assess every item of expenditure when it is incurred as to whether it has enhanced an asset. The practical situation is instead that at the year-end an assessment is made by programme managers and finance to make sure that expenditure is correctly classified as capital or revenue. The capital budgets are reduced by the same amount as the items that are subsequently charged to revenue. | |
| Budget Reprofile | (188) | Devolved Formula Capital | Devolved Formula Capital is a financial resource that is devolved to schools by the LA. Part of the terms of this DfE grant provides schools the option to accrue the money for a maximum of 3 years. However, accrued funds are normally retained by the LA. The outstanding balances are funds that schools have chosen not to take this year. These outstanding | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|--------------------------------|---|---------------------|
| | | | budgets are to be carried forward and made available in 2014/15. | |
| Budget Reprofile | (17) | Capital Maintenance 2012-13 | There are a small number of modest outstanding commitments left against this budget. As a result, carry forward of £0.017m is requested to meet these commitments in 2014/15. | |
| Budget Reprofile | (317) | Capital Maintenance 2013-14 | At TBM month 7 and month 9 problems with a number of major mechanical replacement projects were highlighted. The degree of design work for these projects has been quite considerable and has needed to take account of work in future years. However, the remaining projects have now been tendered and the first phase of work started over the Easter period. This has added to the underspend on this year's budget. A large asbestos removal and reinstatement project was started at a Junior School during the year. Unfortunately the contractor undertaking the work ceased trading halfway through the project. We are currently trying to resolve the issues raised by this and complete the work. Carry forward of a total of £0.317m unspent budget is requested to meet these outstanding commitments in 2014/15. | |
| Budget Reprofile | (10) | Structural Maintenance 2013/14 | There are some modest outstanding commitments left against this code. As a result, carry forward of £0.010m unspent budget is requested to meet these commitments in 2014/15. | |
| Budget Reprofile | (49) | New Pupil Places | Carry forward of New Pupil Places capital funding (£0.049m). | |
| Variance | (1) | Various | Net underspend of (£0.001m) from various schemes of under (£0.050m). | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------|-------|--------------------------------|--|---------------------|
| Schools | | | | |
| IFRS/Other Changes | (659) | Various | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For the refurbishments within school buildings some of the costs are of a day-to-day servicing nature and are not capital expenditure. It would be impracticable for an authority to assess every item of expenditure when it is incurred as to whether it has enhanced an asset. The practical situation is instead that at the year-end an assessment is made by programme managers and finance to make sure that expenditure is correctly classified as capital or revenue. The capital budgets are reduced by the same amount as the items that are subsequently charged to revenue. | |
| Budget Reprofile | (481) | Portslade Community Academy | The PACA contract has over-run and there is a need to hold retention payments until 12 months after the completion date. Owing to delays it is now unlikely to be completed until mid 2014/15. At that time we will be making the final payment and releasing 50% of the retention. We will be holding the remainder of the retention until the end of the defects period which will be 12 months after the completion date i.e. sometime in May 2015. | |
| Budget Reprofile | (129) | PACA Sustainable Transport | As part of the planning consent for PACA we were required to pay £0.129m towards the cost of transport infrastructure under a S106 agreement. This work is due to start in 2014/15. | |
| Budget Reprofile | (42) | Fairlight Primary Solar Panels | Carry forward of budget for Fairlight Primary Solar Panels (£0.042m). | |
| Budget Slippage | (68) | Hillside School Extension | Hillside School extension had a budget allocated to it of £0.250m of which £0.053m expenditure has occurred and the remaining budget needs to be carried forward to cover costs in 2014/15. | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------|--------------|----------------------------------|--|----------------------------|
| Budget Slippage | (500) | Cardinal Newman School Extension | The total cost of the scheme is £3.7m and the school has used £0.5m of the £1m allocated from the council to part fund the scheme. The remaining £0.5m is needed in 2014/15. | |
| Variance | (3) | Various | Minor underspends under (£0.050m). | |

Appendix 4 – Capital Programme Performance

Adult Services – Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at Other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage/ reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|------------------------------------|-----------------------------|-------------------------------|---------------------------------------|-------------------------------|---|----------------------------------|---------------------------------------|--|------------------------------------|
| 0 | Adults Assessment | 424 | 0 | 0 | (49) | 375 | 375 | 0 | 0.0% |
| 0 | Adults Provider | 723 | 0 | 0 | (81) | 642 | 642 | 0 | 0.0% |
| 0 | Commissioning and Contracts | 1,181 | 0 | 50 | (26) | 1,205 | 1,208 | 3 | 0.2% |
| 0 | Total Adult Services | 2,328 | 0 | 50 | (156) | 2,222 | 2,225 | 3 | 0.1% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------------------------|-------|--------------------------|---|---|
| Adults Assessment | | | | |
| Budget Reprofile | (49) | Various | Carry forwards for Adaptations for the disabled (£0.041m) and Telecare (£0.008m). | |
| Adults Provider | | | | |
| Budget Reprofile | (81) | Various | Carry forwards for Learning Disability Accommodation (£0.034m), Belgrave Centre - Link Extension (£0.038m), DH Dementia Environment - Day Services (£0.003m), and DH Dementia Environment – CSTS (£0.006m). | |
| Commissioning and Contracts | | | | |
| IFRS/Other Changes | 50 | ASC Vehicle Procurement | Transferred from Reserves. | |
| Budget Reprofile | (26) | Adult Social Care Reform | Reprofiling of budget for Adult Social Care Reform Grant (£0.026m). | |
| Variance | 3 | Various | Net overspend of £0.003m on various schemes. | The overspend will be met by either revenue or grant funding. |

Appendix 4 – Capital Programme Performance

Environment, Development & Housing (General Fund) – Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at Other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage/ reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|---------------------------------|--|----------------------------|------------------------------------|----------------------------|--------------------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 0 | City Infrastructure | 5,373 | 0 | 398 | (1,778) | 3,993 | 4,027 | 34 | 0.9% |
| 0 | City Regeneration | 607 | 0 | (11) | (352) | 244 | 226 | (18) | -7.4% |
| 0 | Planning & Public Protection | 18 | 0 | 0 | 0 | 18 | 20 | 2 | 11.1% |
| 0 | Transport | 10,668 | 0 | 114 | (1,229) | 9,553 | 9,565 | 12 | 0.1% |
| 0 | Housing | 3,974 | 0 | 0 | 65 | 4,039 | 3,963 | (76) | -1.9% |
| 0 | Total Environment, Development & Housing GF | 20,640 | 0 | 501 | (3,294) | 17,847 | 17,801 | (46) | -0.3% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|----------------------------|-------|---------|--|---------------------|
| City Infrastructure | | | | |
| IFRS/Other Changes | 398 | Various | In order to reduce the impact of a new development and to make sure it does not place additional pressure on existing infrastructure such as roads, health or council services, the council's planning officers may seek contributions from the developer. These are secured through a 'Section 106' legal agreement or 'S.106 unilateral undertaking'. Usually developer contributions (through Section 106 agreements) are for highways; transport | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|--------------------------------------|---|---------------------|
| | | | <p>improvements and travel initiatives; community or recreation facilities; education; health; or affordable housing.</p> <p>Planning officers negotiate with the developer so that the proposed development is acceptable in planning terms. Developers are asked to pay for, or contribute towards, the cost of additional infrastructure needed to service the new development.</p> <p>The level of contribution will be related to the scale of the new development and its impact on the local environment. In 2013/14 some S106 monies were not known until after month 9 so these have to be included in the outturn report.</p> | |
| Budget Reprofile | (550) | Heritage Lottery Fund - The Level | The building element of the Level Restoration project is now complete, however there is a potential for additional expenditure for disputed sums in relation to the café building works. These disputed amounts are currently in the process of contract negotiation. All of the building contracts have residual monies held back as retention; these will be paid later on in this financial year. | |
| Budget Reprofile | (750) | Hollingdean Depot Capital Costs | There have been delays on the Hollingdean Depot scheme pending site evaluations. The service is now working up a refurbishment option of the existing workshop. The costs will be lower than the original full replacement option and when they are finalised, the capital programme will be amended. | |
| Budget Reprofile | (107) | Communal Recycling Project - Capital | There have been some minor delays to this project which is now due to finish in July 2014. Some expenditure was also significantly less than originally anticipated following effective | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------------|-------|--|--|---------------------|
| | | | procurement processes; the funds available from the procurement savings are due to be used for recycling initiatives and incentive funds. | |
| Budget Reprofile | (35) | Woodingdean Allotments | Reprofiling of budget under (£0.050m). | |
| Budget Reprofile | (42) | Various | Carry forward of Queens Park Playground (£0.014m) and Stoneham Park S106 Works (£0.028m). | |
| Budget Slippage | (202) | Download Initiative Project | This budget is used to fund improvements in line with the Downland initiatives to facilitate the new open access areas. There has been limited expenditure to date due to previous schemes being funded from alternative sources, however commitments have been made for this budget in the 2014/15 financial year including the Patcham Court open access scheme. | |
| Budget Slippage | (92) | Various | Underspends on Saunders Park Playground (£0.025m), St Ann`s Well Gardens S106 (£0.016m), Tarner Park S106 (£0.012m) and Knoll Recreation Ground (£0.039m). | |
| Variance | (34) | Various | Net underspend on various schemes of under (£0.050m). | |
| City Regeneration | | | | |
| IFRS/Other Changes | (11) | Redevelopment of King Alfred Swimming Pool | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For City Regeneration there is a watershed for capitalisation between the feasibility stage and the development stage of a project. In the feasibility stage, an authority is considering possible strategies for addressing a service issue and options that might be implemented. In the development stage, the authority has an objective to acquire, construct or enhance a particular fixed | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|---------------------------------------|-------|---|---|---|
| | | | asset. These are activities being undertaken to bring a particular asset into use. Until the development stage commences, expenditure would not normally be capitalised. | |
| Budget Reprofile | (94) | Open Market | The regeneration of the Open Market is nearing completion. The old Open Market has been demolished and the building works for the new market is now expected to be completed in early 2014/15. | |
| Budget Reprofile | (94) | Super Connected Cities | The Connection Voucher Scheme was not cleared for opening by the Department for Culture, Media and Sport until late February. As a result, there have been fewer vouchers issued in the 2013/14 financial year than originally forecast. | |
| Budget Reprofile | (164) | Various | Reprofiling of various small schemes is requested including: Improvements to New England House (£0.030m), Circus Street Development (£0.019m), Falmer Released Land (£0.044m), Regeneration of Black Rock (£0.015m), Redevelopment of King Alfred Swimming Pool (£0.036m), i360 project (£0.020m). | |
| Variance | (18) | Various | Net underspend from various schemes under (£0.050m). | |
| Planning and Public Protection | | | | |
| Variance | 2 | Emergency Vehicle - Civil Contingencies | Small overspend on Emergency Vehicle – civil contingencies. | The overspend was funded by an increase in unsupported borrowing. |
| Transport | | | | |
| IFRS/Other Changes | 114 | Various | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For Transport there is a watershed for capitalisation between the feasibility stage and the development stage of a project. In the feasibility stage, an | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|---------|----------------------------|---|---------------------|
| | | | <p>authority is considering possible strategies for addressing a service issue and options that might be implemented. In the development stage, the authority has an objective to acquire, construct or enhance a particular fixed asset. These are activities being undertaken to bring a particular asset into use. Until the development stage commences, expenditure would not normally be capitalised.</p> | |
| Variation | 300 | Local Safety Schemes (LTP) | <p>The DFT has awarded the council £0.300m from its Cycle Safety Fund for the Seven Dials Roundabout Improvement Scheme. This grant was notified and received after TBM 9 so it had not been reported to Members. Expenditure was incurred during the 2013/14 financial year, and the grant amount has now been claimed and received.</p> | |
| Budget Reprofile | (1,463) | Better Bus Areas | <p>The Valley Gardens Bus Scheme has had to be redesigned as the original concept did not fit the road layout and would have called for loss of extensive on-street parking leading to a member decision to redesign the scheme.</p> <p>The Eastern Road/Edward Street Bus scheme has taken longer to build than originally planned as a result of delayed recruitment of the project manager and late build start, plus the scheme expanding in scale and scope as a result of member and public consultation.</p> | |
| Budget Reprofile | (92) | Controlled Parking Schemes | <p>It is not possible to be entirely accurate with regard to the cost of parking schemes until they have been designed and consulted upon, through several different stages. The greatest expenditure is for Pay & Display machines but the capital costs also include signing, lining, traffic orders and other works associated with implementing parking</p> | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|---------------------------------|--|---------------------|
| | | | schemes which are not known with accuracy until the final detailed design and Traffic Order stage prior to going live. An element of costs of the implementation of the Preston Park Station North parking scheme originally anticipated for 2013/14 will now be spent in 2014/15. | |
| Budget Reprofile | (170) | Access to SDNP - Ditchling Road | This budget was set-up to cover the life of the project over two financial years. Works are continuing in line with the planned programme. | |
| Budget Reprofile | 405 | Various | <p>There are various variations to budget within the LTP programme which require budget carry forwards. The major variations are:</p> <ul style="list-style-type: none"> • The Seven Dials project overspent for a combination of reasons such as design changes to extend footways improvements, an increase in design costs following the decision to build round the elm tree, and extension of the construction period due to adverse weather. • The reconstruction of the seafront arches is a complicated task due to their location and the way they were originally built. Some works have been carried out in advance of the original programme and there have been some additional costs due to unforeseen works; for example at the former shelter hall site following structural surveys suggesting the site to be structurally unsafe. • Unspent developer contributions for schemes relating to development of St Nicholas, Aldrington and West Hove schools require carry forward; the reason for these funds being unspent is due to the works being dependent on the development | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|----------------------------------|--|--|
| | | | <p>timetable at each school. Reprofile of the unspent budget is required as the contributions are ring-fenced to the individual developments.</p> <p>This overspend was funded from LTP Unapplied Grant from previous years.</p> | |
| Budget Reprofile | (15) | Various | Carry forward of Brighton Marina to River Adur Study (£0.010m), LSTF - Sustainable Transport Solutions (£0.005m). | |
| Budget Slippage | (194) | Local Sustainable Transport Fund | The real-time information extension and upgrade to GPRS is technologically complex and the procurement process has taken longer than expected. | The contract is now finalised and final on-site testing is taking place. The remainder of the project is on target to be delivered in 2014/15. |
| Variance | 12 | Various | Net overspend from various schemes under £0.050m each. | The overspend will be met by either revenue or grant funding. |
| Housing | | | | |
| Budget Reprofile | (507) | LDV - Ongoing Costs | This capital scheme relates to capital works on Seaside Homes Properties, subsequent to development works and under the management of Temporary Accommodation. This scheme is funded by a management fee paid to the council from Seaside Homes and managed within the funding limits. There is a programme in place which estimated the majority of this budget to be spent by 2013/14. These costs have not materialised in 2013/14 due to the development works that were already completed, therefore limited ongoing works were required. | A review will be carried out in 2014/15 to see where and if these costs will materialise, and profiling of budgets will be updated accordingly. |
| Budget Reprofile | 494 | LDV - Post Lease Refurbishment | This capital scheme relates to capital works on properties that have been leased to Seaside Homes to bring homes across the city to a decent standard before being handed to Temporary Accommodation to nominate and manage the | This overspend will be managed by a reduced average cost of refurbishment in batches 8-10 of £0.018m per property to reflect a break-even position after |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|----------------------------|---|---|
| | | | <p>properties. This scheme is funded by a development fee paid to the council from Seaside Homes at an average cost of £0.021m per property (inflated by 5% on anniversary of the overarching agreement) and managed within these funding limits. As at 31st March 2014, 461 properties had been leased to Seaside Homes, of which 316 required refurbishment works after the lease date. The main reason for the re-profile on this budget is due to high cost of refurbishments in batches 5 & 6 with a combined average cost of £0.036m per property (160% over the funding received).</p> | <p>refurbishing all 499 properties.</p> |
| Budget Reprofile | 64 | Permanent Travellers' Site | <p>The budget of £0.012m was the remaining balance of £0.020m drawn down upon the Homes & Community Agency (HCA) grant in 2011/12 to cover preliminary costs on the permanent travellers' site. The additional costs incurred in 2013/14 relate to a small overspend against this drawdown (£0.004m) and cost associated with the planning application and architect fees (£0.060m) on the new permanent travellers site that will be funded by the HCA grant.</p> | |
| Budget Reprofile | 52 | Disabled Facilities Grants | <p>Although approved by the council, the completion of these works is dependent on the applicant proceeding and the appointed contractor completing the works. Due to the long lead in periods for some private sector grant aided major adaptations, the council has significant commitments against this budget. At Month 9, a budget re-profile was agreed to carry forward £0.189m to top-up the DCLG grant for 2014/15. However some of the significant commitments become payable in 2013/14 and 27% of the approved carry forward agreed at month 9 will be</p> | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|-----------------------|---|---|
| | | | required to cover these costs. | |
| Budget Reprofile | (38) | Renovation Grants | Reprofiling of budget under £0.050m. | |
| Variance | (85) | Empty Homes Programme | Further to the update report to Housing Committee on 30th April 2014, the Homes and Community Agency (HCA) grant funding allocation for the Empty Homes Programme, £0.900m for Round 1 (of which £0.225m for Lewes DC) and £0.640m for Round 2 (of which £0.120m for Lewes DC), has been declined and returned to the HCA for re-allocation. This is due to the fact that despite extensive efforts to make the scheme work, homeowners did not proceed to the point of taking the funding on offer and consequently the deadlines and guarantees required by the HCA could not be met. The capital programme will therefore be updated and the budgets in both 2013/14 and 2014/15 removed. No funds had actually been received. | |
| Variance | 9 | Various | Net overspend from various schemes under £0.050m each. | The overspend will be met by either revenue or grant funding. |

Appendix 4 – Capital Programme Performance

Environment, Development & Housing (Housing Revenue Account) – Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage/ reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|---------------------------------|---|----------------------------|------------------------------------|----------------------------|--------------------------------------|-------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 0 | City Regeneration | 390 | 0 | 0 | (63) | 327 | 327 | 0 | 0.0% |
| (435) | Housing | 29,416 | 0 | 536 | (1,676) | 28,276 | 28,203 | (73) | -0.3% |
| (435) | Total Environment, Development and Housing HRA | 29,806 | 0 | 536 | (1,739) | 28,603 | 28,530 | (73) | -0.3% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------------|-------|-----------------------|--|---|
| City Regeneration | | | | |
| Budget Reprofile | (63) | Various | Reprofiling of budget for schemes under (£0.050m) each: Redevelopment of HRA vacant garage sites (£0.049m), Feasibility and Design - Housing Investment (£0.014m). | |
| Housing | | | | |
| IFRS/Other Changes | 536 | Various | Capitalisation of Property and Investment Team salaries allowable under IFRS regulations. | |
| Budget Reprofile | (94) | Roofing | £0.094m is required to be reprofiled for the Chates Farm Court project as this was a project that was expected to cross 2 financial years. | There is no negative impact on residents. Works to be completed during the first half of 2014/15. |
| Budget Reprofile | (333) | Fire Safety (Capital) | A programme of works at Craven Vale and Bates Estate was identified in partnership with East Sussex Fire & Rescue Service in 2013. The works required would need to be carried out over 2 financial years, | There is no negative impact to residents. |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|--------------------|---|--|
| | | | we therefore require funds to be reprofiled to 2014/15. | |
| Budget Reprofile | (54) | Cladding | Due to adverse weather effecting progress of the Essex Place investment programme, the remaining funds from 2013/14 will need to be reprofiled. | There is no negative impact to residents with the programme now expected to be completed in 2014. Please see comments for Cladding under Variance. |
| Budget Reprofile | (142) | Structural Repairs | £0.042m will need to be reprofiled to 2014/15 for Stevens Court as this is a project that is programmed over 2 financial years. St Aubyns project needs £0.100m to be reprofiled as this project was identified later in the financial year and is currently under review to see what works are required. | Residents are being kept up to date on what is happening and consulted as appropriate. |
| Budget Reprofile | (638) | Lifts | Following initial survey works it was decided that it would be more prudent to move the St James House lift replacement to 2014/15 to allow more structural surveys, due to the type of construction and the presence of asbestos. The replacement programmes at Leach Court, Nettleton Court and Hereford Court were delayed to allow for further negotiations on price, with Hereford starting on the 10th February and Leach/Nettleton starting on the 17th March. Philip Court will now start May 2014. | These delays are not expected to impact on the current 7 Year replacement programme. |
| Budget Reprofile | (70) | Balchin Court | The scheme was completed last year. Final construction retention sums to be agreed in 2014/15. | There will be no impact on scheme delivery. |
| Budget Reprofile | (106) | Various projects | There are a few capital budgets requiring reprofiling below £0.050 million as follows: Garages & Car Parks £0.042m, Brookmead Site Development £0.008m, Feasibility and Design – P&I £0.017m, Capital Works assessment £0.029m, Pre-Lease Conversion Refurbishment £0.010m. | |
| Budget Slippage | (239) | Solar PV Wide | With the solar PV procurement having some unforeseen delays, although works have now begun, | With the contractor now in place it is anticipated that the spend is |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|-------------|-------|----------------------------|--|--|
| | | | there is a requirement for £0.239m to be reprofiled to 2014/15, and added to the 2014/15 PV budget. | unlikely to be held up again. By allocating the budget to 2014/15, the anticipated overall amount approved for Solar PV can be delivered. |
| Variance | 191 | Condensation & Damp | Due to more emergency and urgent works being identified in the year, the budget is overspent. | There is no negative impact to residents. Levels of works required will be monitored during 2014/15 to see if the budgets need to be adjusted. |
| Variance | (101) | Cyclical Decorations | Due to the Park Royal blocks being sold a saving was identified in this financial year. This will be used to finance overspends in other areas. | There is no impact for residents. Funds have been reinvested in other parts of the programme. |
| Variance | 61 | Dwelling Doors | Due to the drive to make sure that the partnership hit decency in December 2013, more works were identified than previously anticipated when the budgets were set. This has caused an overspend in 2013/14. | This should have a positive impact for residents and mean that future works programmes should be reduced. |
| Variance | (68) | Asbestos | Due to the reactive nature of the works, not all the budget was required this year to complete the works identified. | There is no impact for residents. Monitoring is in place to ensure residents are not at risk. |
| Variance | (100) | Empty properties (capital) | All works identified to be carried out under this budget this year have been completed or had funds reprofiled and this has resulted in a £0.100m saving. This will be used to finance overspends in other areas of the programme. | There is no impact for residents. Funds reinvested in other parts of the programme. |
| Variance | 355 | Kitchens & Bathrooms | Due to the drive to make sure that the partnership hit decency in December 2013, more works were identified than previously anticipated when the budgets were set. This has caused an over spend in 2013/14. | This should have a positive impact for residents and mean that future works programmes should be reduced. |
| Variance | 301 | Rewiring | Due to the drive to make sure that the partnership hit decency in December 2013, more works were | There is no impact for residents. Levels of works required will be |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|-------------|-------|--|--|--|
| | | | identified than previously anticipated when the budgets were set. This has caused an over spend in 2013/14. | monitored during 2014/15 to see if budgets need to be adjusted. |
| Variance | 178 | Cladding | Variance due to the Bristol Estate (Phase 2) programme catching up with works that were delayed due to the adverse weather last year and working on Phase 3 which has brought forward costs. | There is no impact for residents. Delay caused by weather but this project is now back on target. |
| Variance | (84) | Communal Boilers | Due to the required works at Nettleton, Dudeney, Jubilee & Linfield coming in under budget savings have been made in the year. | There is no impact for residents. Funds will be reinvested in other parts of the programme. |
| Variance | 173 | Windows | The cost of works carried out in the high rise blocks in the North Whitehawk area have come in higher than the original budget estimates for 2013/14. However the projects are still within the overall resources and are within the Agreed Maximum Prices (AMPs). | There is no impact for residents. This has been covered by other underspends within the programme |
| Variance | 190 | Citywide Loft Conversions & Extensions Project | Due to a very high demand for extensions to help high priority families that were living in overcrowded homes, and also to facilitate the delivery of extensive adaptations to the dwellings during the works, which helped ease disruption and deliver a joined-up project, there was the requirement for some additional extension projects to be delivered. In addition, due to the extremely wet weather during the winter months, additional resources were required to undertake greater damp and drainage alleviation and management works than originally anticipated. | For 2014/15, much earlier involvement with other council departments has been agreed in order to better anticipate demand, including the need for large scale adaptations. |
| Variance | (279) | Major Voids | A lower than estimated amount of major voids work during 2013/14 due to refurbishments on empty properties being carried out on properties transferring to Seaside Homes and paid for through the HRA pre-release conversion budget. | There is no impact for residents. Funds will be reinvested in other parts of the programme. |
| Variance | (152) | ICT Fund | A lower than expected number of projects were | Funding is available in the |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------|--------------|----------------------------------|---|---|
| | | | identified during 2013/14. | 2014/15 budget allocation. |
| Variance | (402) | Partnership Establishment costs. | A reduction of partnership establishment costs in the capital programme is partly due to the reclassification of expenditure between revenue and capital of £0.172 million and less than estimated expenditure of £0.230 million as a result of reprofiling major projects works during the year. | |
| Variance | (353) | Estates Development Budget | A number of projects identified by the EDB board were not delivered within the financial year. This variance was added to an earmarked reserve rather than carried forward to next year. | A review of the process for the delivery of EDB projects is underway with the objective of speeding up delivery. These funds are ring-fenced and will be held to deliver the identified projects in future years. |
| Variance | 17 | Various projects | Net overspend of £0.018m relating to a number of schemes across the HRA capital programme under £0.050m. | |

Appendix 4 – Capital Programme Performance

Assistant Chief Executive - Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage/ reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|------------------------------------|--|-------------------------------|---------------------------------------|-------------------------------|---|----------------------------------|---------------------------------------|--|------------------------------------|
| 0 | Corporate Policy Performance & Communities | 10 | 0 | 0 | (10) | 0 | 0 | 0 | 0.0% |
| (0) | Royal Pavilion Arts & Museums | 4,702 | 0 | 0 | (172) | 4,530 | 4,730 | 200 | 4.4% |
| (160) | Sports & Leisure | 3,422 | 0 | 90 | (37) | 3,475 | 3,261 | (214) | -6.2% |
| 0 | Tourism & Venues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| (160) | Total Assistant Chief Executive | 8,134 | 0 | 90 | (219) | 8,005 | 7,991 | (14) | -0.2% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|---|-------|-------------------------------|---|---------------------|
| Corporate Policy Performance & Communities | | | | |
| Budget Reprofile | (10) | Interplan System | Minor reprofiling of budget for Interplan (£0.010m) | |
| Royal Pavilion Arts & Museums | | | | |
| Budget Reprofile | (172) | New Historical Records Office | A reprofile of budget into 2014/15 is required to reflect the slightly revised cash flow with ESCC. | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|-----------------------------|-------|-----------------------------|--|---------------------|
| Variance | 205 | Royal Pavilion Estate | In the 2014/15 budget agreed by Members in February there was a paragraph about the development phase of the Royal Pavilion Estate's regeneration. The initial stage involved the Dome incurring expenditure in 2013/14 relating to the joint project which has already been funded by the Arts Council. This expenditure was transferred to the Council along with the funding (the Council is the Lead on the project with the Dome acting as the contractor for VAT reasons). | |
| Variance | (5) | Various | Other variances of (£0.005m) for various schemes under (£0.005m) each. | |
| Sports & Leisure | | | | |
| IFRS/Other Changes | 90 | Withdean Capital Scheme | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For Sports & Leisure there is a watershed for capitalisation between the feasibility stage and the development stage of a project. In the feasibility stage, an authority is considering possible strategies for addressing a service issue and options that might be implemented. In the development stage, the authority has an objective to acquire, construct or enhance a particular fixed asset. These are activities being undertaken to bring a particular asset into use. Until the development stage commences, expenditure would not normally be capitalised. | |
| Budget Reprofile | (37) | West Pier Arches fit-out | Reprofiling of budget to 2014/15 for West Pier Arches fit out (£0.037m). | |
| Variance | (160) | Withdean Athletics Track | Underspend due to the actual cost of the works being much less than the budget estimate provided by the consultant working on the project. | |
| Variance | (57) | Volks Railway Solar Project | The funding for the Volks Railway Solar Project was coming from the Coastal Communities Fund. | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------|--------------|----------------|--|---|
| | | | Unfortunately the funding application was unsuccessful and so the project will not be progressing any further. | |
| Variance | 3 | Various | Net overspend from various schemes under £0.050m each. | All overspends have been funded from available revenue resources. |

Appendix 4 – Capital Programme Performance

Finance, Resources and Law - Capital Budget Summary

| Forecast Variance Month 9 £'000 | Service | 2013/14 TBM 9 Budget £'000 | Reported at other Committees £'000 | IFRS / Other Changes £'000 | Variation, Slippage/ reprofile £'000 | 2013/14 Budget Month 12 £'000 | Provisional Outturn Month 12 £'000 | Provisional Variance Month 12 £'000 | Provisional Variance Month 12 % |
|------------------------------------|---|-------------------------------|---------------------------------------|-------------------------------|---|----------------------------------|---------------------------------------|--|------------------------------------|
| (32) | City Services | 2,111 | 273 | 0 | (220) | 2,164 | 2,146 | (18) | -0.8% |
| 0 | HR Organisational Development | 43 | 0 | 0 | 0 | 43 | 36 | (7) | -16.3% |
| 0 | ICT | 1,826 | 0 | (286) | (758) | 782 | 782 | 0 | 0.0% |
| 0 | Property & Design | 5,535 | 41 | (886) | (1,643) | 3,047 | 2,995 | (52) | -1.7% |
| 0 | Finance | 27 | 0 | 0 | 0 | 27 | 28 | 1 | 3.8% |
| (32) | Total Finance, Resources and Law | 9,542 | 314 | (1,172) | (2,621) | 6,063 | 5,987 | (76) | -1.2% |

Details of Variation requests and explanations of significant Forecast Variances, Slippage or Reprofiles are given below:

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------------------|-------|-------------|--|---|
| City Services | | | | |
| Reported at other Committees | 273 | CEM Parking | Previously agreed at P&R Committee 17/10/13 – implementation of the Customer Experience Management (CEM) system for Parking. | |
| Budget Slippage | (198) | CEM Parking | The budget was allocated to invest in a Parking Permit project over 6 months and kick off the rollout for the CEM system. A portion was based on an estimate to back-fill staff in ICT (and Communications). A further portion was for Application Programming Interfacing APIs to integrate to our Northgate | Judging the resourcing for this complex and new area was difficult and resulted in some delays. ICT are now recruiting staff for CEM projects in line with their wider resource planning for the website and CEM teams. The |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|--------------------------------------|-------|------------------------------------|--|--|
| | | | systems. Advice from Procurement colleagues was to wait and buy them as part of the re-contracting bundle which is currently underway. This has added to the slippage but has saving £0.020m on the project cost. | Communications Team, are going through a restructure following a saving that needed to be made and staff will be backfilled once this is complete. |
| Budget Reprofile | (22) | Woodingdean Library | Reprofile of budget to 2014/15. | |
| Variance | (18) | Various | Net underspend from various schemes under (£0.050m) each. | |
| HR Organisational Development | | | | |
| Variance | (7) | Human Resources System | Underspend of (£0.007m) on Human Resources System. | |
| ICT | | | | |
| IFRS/Other Changes | (286) | Workstyles Phase 2 - ICT Resources | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For the Workstyles project some of the costs are of a day-to-day servicing nature and are not capital expenditure. It would be impracticable for an authority to assess every item of expenditure when it is incurred as to whether it has enhanced an asset. The practical situation is instead that at the year-end an assessment is made by programme managers and finance to make sure that expenditure is correctly classified as capital or revenue. The capital budgets are reduced by the same amount as the items that are subsequently charged to revenue. | |
| Budget Reprofile | (150) | Workstyles Phase 2 - ICT Resources | To support corporate ICT investment including Phase 3. | The ICT support for Workstyles Phase 2 is dependent on other ICT investment and infrastructure changes. |
| Budget Reprofile | (53) | Various | Reprofiling of budget for several schemes under £0.050m: Communications (£0.023m), ICT | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------------------|-------|---|--|---|
| | | | Workstyles Planning (£0.023m), ICT Governance & Security (£0.007m). | |
| Budget Slippage | (53) | Information Management | Due to internal project delays with the implementation of new information systems. | |
| Budget Slippage | (65) | Internal Customer Access to Information | Slippage due to later than planned completion of the desktop migration project. | |
| Budget Slippage | (50) | ICT Compliance | This project commenced later than expected as a result of other projects taking priority. | |
| Budget Slippage | (387) | ICT Core Infrastructure | This project is linked to the Internal Customer Access to Information project above and the delays were due to the later than planned completion of the desktop migration project. | |
| Property & Design | | | | |
| Reported at other Committees | 41 | Hollingdean Depot Health & Safety | Reversal from TBM month 7 decision as work is being completed faster than anticipated earlier in the year. | |
| IFRS/Other Changes | (886) | Workstyles Phase 2 - Accommodation Strategy | Please see paragraph 3.19 (v) of the main report for a general explanation of IFRS changes. For the Workstyles project some of the costs are of a day-to-day servicing nature and are not capital expenditure. It would be impracticable for an authority to assess every item of expenditure when it is incurred as to whether it has enhanced an asset. The practical situation is instead that at the year-end an assessment is made by programme managers and finance to make sure that expenditure is correctly classified as capital or revenue. The capital budgets are reduced by the same amount as the items that are subsequently charged to revenue. | The profile of the original budget was dependent on a wide range of factors including decisions about accommodation units by services. The budget now needs reprofiling to reflect an updated payment profile |
| Budget Reprofile | (75) | Brighton Museum - replacement fire system | The fire alarm system covers both Brighton Museum and the Dome Complex. Funding is split between BHCC and the Brighton Dome Festival Trust. The | Agreement has been reached on the preferred contractor and a meeting is planned for early May |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|---|--|--|
| | | | project has been tendered with several options and these have resulted in protracted discussions around specification and associated costs. | to agree the final split of costs and the works programme to be delivered this summer. |
| Budget Reprofile | (336) | Workstyles Phase 2 - Accommodation Strategy | Project Resources to support Phase 3 and Bartholomew House investment in phase 2. | |
| Budget Reprofile | (281) | Workstyles Phase 3 - ICT Costs | The Workstyles Phase 3 project is being implemented over 4 years with a total of £2.0m set aside for ICT investment. This phase commenced toward the end of the financial year whilst Phase 2 ran in parallel and is being finalised. The majority of the spend for ICT will commence in 2014/15 and will be required to be reprofiled into 2014/15. | The ICT support for Workstyles Phase 3 is dependent on ICT investment and infrastructure changes. |
| Budget Reprofile | (436) | Workstyles Phase 3 - Backscanning Equipment | The Workstyles Phase 3 project is being implemented over 4 years with a total of £1.5m set aside for back-scanning and /or EDRM investment. This phase commenced toward the end of the financial year whilst Phase 2 ran in parallel and is being finalised. The majority of the spend for EDRM will commence in 2014/15 and will be required to be reprofiled into 2014/15. | The back-scanning support for Workstyles Phase 3 is dependent on ICT investment, office moves and infrastructure changes. |
| Budget Reprofile | (106) | Workstyles Phase 3 - Project Resources | The Workstyles Phase 3 project is being implemented over 4 years with a total of £1.482m set aside for project resourcing. This phase commenced toward the end of the financial year whilst Phase 2 ran in parallel and is being finalised. The majority of the spend relates to support for implementing Phase 3 and retains a number of staff that worked on Phase 2 and will be required to be reprofiled into 2014/15. | The resourcing of Workstyles Phase 3 is dependent on Phase 2 completing with the majority of support being retained and a transition to Phase 3. |
| Budget Reprofile | (98) | Legionella Works | Major Works to irrigation systems were to be carried out at Stanmer Nurseries, in February/March but the start was delayed for operational reasons. The work | |

Appendix 4 – Capital Programme Performance

| Detail Type | £'000 | Project | Description | Mitigation Strategy |
|------------------|-------|---------------------------------|---|---------------------|
| | | | will now be undertaken in 2014/15. Major works were also identified at Hove Town Hall relating to water pipes risers, water tanks and removal of the cooling tower, however, in the 2013/14 financial year, approval was given to the third phase of Workstyles which approved major building works at Hove Town Hall which would not be starting until January 2015. It therefore made sense for both projects to be combined to avoid disruption to the building users and get economy of scale on costs. | |
| Budget Reprofile | (54) | Solar Panel Implementation Plan | Budget to be reprofiled to support Workstyles Phase 3 and solar panels on Hove Town Hall. | |
| Budget Reprofile | (81) | Various | Budget reprofiling for several schemes under £0.050m: Corporate Fire Risk Assessments (£0.026m), Madeira Terrace Structural Repairs & Resurface (£0.017m), Replacement swipe card security system (£0.038m). | |
| Budget Slippage | (176) | Various | Budget slippage for several schemes under £0.050m: Brighton Town Hall - basement improvement (£0.038m), Preston Manor Extension Repair & Redecoration Phase 2 (£0.011m), Holy Trinity - external stonework enhancement (£0.039m), King Alfred - Landlords responsibility (£0.039m), Passenger Lift H&S Works (£0.011m), Mechanical Boiler Replacements (£0.038m). | |
| Variance | (52) | Various | Net underspend from several schemes all under (£0.050m) each. | |