



**REPORT TO: ECONOMIC GROWTH, HOUSING AND ENVIRONMENTAL
SUSTAINABILITY COMMITTEE ON 1 DECEMBER 2020**

SUBJECT: CAPITAL PLAN 2020/21

**BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND
FINANCE)**

1. REASON FOR REPORT

- 1.1 To advise the Committee of the expenditure to 30 September 2020 under the capital plan for financial year 2020/21 and of estimates of projected expenditure profiled into quarters.
- 1.2 This report is submitted to the Economic Growth, Housing and Environmental Sustainability Committee following a decision of Moray Council on 17 June 2020 to agree a simplified Committee structure as a result of the COVID-19 pandemic. In the case of this Committee, the combining of the delegated responsibilities of Economic Development and Infrastructure, Community Services (Housing and Property) and Finance (budget, capital and revenue monitoring) (paragraph 9 of the Minute refers).

2. RECOMMENDATION

2.1 It is recommended that the Committee:

- (i) considers and notes expenditure to 30 September 2020 of £10,884,000;**
- (ii) considers and notes the current projected expenditure of £42,731,000 for 2020/21 profiled into quarters in light of the caveat in paragraph 5.1;**
- (iii) considers and notes the projected overall expenditure for projects spanning more than one financial year, as set out in APPENDIX 2;**
- (iv) considers and notes the projected overall expenditure for services which would normally report to Economic Development and Infrastructure Committee, as set out in APPENDIX 3; and**

- (v) **approves amendments to the 2020/21 and 2021/22 capital plan as summarised in section 5.24 and 5.33.**

3. BACKGROUND

- 3.1 The capital plan for 2020/21 of £42,319,000 was approved by a meeting of Moray Council on 3 March 2020 (paragraph 2 of the minute refers). Amendments approved by the Council at the meeting of the Emergency Cabinet on 1 July 2020 (paragraphs 3c and 3e of the minute refer), and at the meeting of this Committee on 6 October (paragraph 18 of the minute refer) have been incorporated to give a current approved capital plan for 2020/21 of £48,979,000. The current projected expenditure is £42,363,000.
- 3.2 Regular monitoring reports are provided to Economic Growth, Housing and Environmental Sustainability Committee or to Council showing expenditure to date for each project and details of capital receipts received. Policy and Resources Committee on 10 May 2016 agreed to amendments to the information provided in response to the Audit Scotland report "Major Capital Investment in Councils" (paragraph 7 of the Minute refers). Accordingly this report includes a separate **APPENDIX 2**, giving details of expenditure on projects which span more than one financial year.

4. CAPITAL PLAN 2020/21

- 4.1 A copy of the summary capital plan is included as **APPENDIX 1** showing actual expenditure to 30 September of £10,884,000. This is just over 22% of the currently approved Capital Plan, reflecting a very low level of activity during the lockdown period. Capital receipts of £712,000 from sale of assets are identified along with General Capital Grant of £3,995,000 from the Scottish Government. Specific Capital Grant in respect of the expansion of Early Learning and Childcare of £1,906,000 from the Scottish Government. Developer Contributions of £97,000 have been received in quarter 1 of this financial year.
- 4.2 Expenditure on land and buildings to 30 September totals £7,901,000. The major items of expenditure are £3,917,000 for the new Lossiemouth High School, £1,502,000 for the new Linkwood Primary School and £450,000 on the expansion of Early Learning and Childcare, mainly at Cullen. The expansion of Early Learning and Childcare projects are funded by capital grant received from the Scottish Government. Expenditure of £301,000 has been incurred for the construction of a new cell at the Dallachy Landfill Site and £1,281,000 for the Council's contribution to the construction of the NESS Energy from Waste plant.
- 4.3 Expenditure on infrastructure assets to 30 September totals £751,000. The main items of expenditure were £336,000 on carriageway resurfacing projects and £187,000 on work on Craigellachie Bridge on the A941.

- 4.4 Expenditure on vehicles, plant and equipment to 31 August totals £2,232,000. The major items are £755,000 on the vehicle replacement programme, £196,000 on a replacement baler and £235,000 for a replacement green waste shredder, both for the Moycroft recycling centre. There was also spend of £703,000 on ICT projects, £459,000 is spend associated with the response to the Covid-19 pandemic, and £244,000 on planned projects.
- 4.5 This report includes the capital monitoring for services that would normally be reported to Economic Development and Infrastructure Committee as **APPENDIX 3** to this report.

5. **PROJECTED OUTTURN**

- 5.1 Budget managers have been requested to update projected estimates of expenditure on capital projects in 2020/21. Projects are graded for confidence of achieving projected expenditure with high confidence rated as green, medium confidence as amber and low confidence as red. A summary of the ratings is given in the table below.

Risk Status	RAG	No of Projects	Projected Expenditure 2020/21 £000
High confidence of spend to estimate	G	74	25,245
Medium confidence of spend to estimate	A	6	12,146
Low confidence of spend to estimate	R	29	5,340
		108	42,731

The spend projections provided by budget managers are based on the best information available at this time. There are various unknowns surrounding the level of works that will be able to be undertaken as a result of restrictions imposed as a result of the pandemic so these figures should be treated with a degree of caution, and this is reflected in the high value of projected expenditure in amber and red.

- 5.2 A summary of the projected variances at September 2020 from the current approved capital programme, as detailed in **APPENDIX 1**, is set out below:

Description	Paragraph	Underspend (Overspend) £000
Land & Buildings		
Lossiemouth High School	5.3	2,559
Findrassie Primary School	5.5	350
Legionella Works – Schools	5.6	15
Fire, Safety & Security Minor works – Schools	5.7	50
4 Schools Refurb	5.8	(32)
Moray Growth Deal	5.9	250
Car Parks	5.10	329
Dallachy Landfill Site	5.11	52
NESS Energy from Waste	5.12	985

Description	Paragraph	Underspend (Overspend)
Upgrade Recycling Centre Facilities	5.13	77
Industrial Portfolio – Serviced Sites	5.14	24
Cemetery Provision in Moray	5.15	5
Depots	5.16	(1)
Legionella and Fire Risk Assessment Upgrades – Corporate	5.17	35
Town Centre Fund Initiative	5.18	275
Infrastructure		
Road Safety – New Road Signs & Markings	5.19	25
Road Safety Barrier Provision	5.20	89
Road Safety Provision	5.21	38
Street Lighting – Replace Columns & Lights	5.22	500
Findhorn Flood Alleviation	5.23	(499)
Harbours – Findochty Pontoons	5.24	300
Vehicles, Plant & Equipment		
Moray Leisure Centre Combined Heat Power	5.25	(231)
Moray Leisure Centre Gym Upgrade	5.26	(7)
Vehicle Replacement Programme	5.27	1,000
Traffic Signal Replacement	5.28	220
Upgrade Recycling Centres	5.29	275
Materials Recovery Facility (MRF) Relocation & Replacement Baler	5.30	(15)
Pilot Boat Replacement, Buckie	5.31	20
Corporate Office Furniture	5.32	5
TOTAL		7,693

Land and Buildings

- 5.3 **Lossiemouth High School** – The underspend on the project this year is due to the effects of the Covid-19 outbreak. The site was closed between 27 March and 15 June in compliance with the Scottish Government guidelines. When the site was re-opened productivity was reduced in order to comply with the Scottish Government’s social distancing guidelines. The site closure has impacted on the overall completion date of the build and therefore there has been a knock on effect to the completion dates of the project. The expected completion date of Phase 1 (handover of the new school) is February 2021 and this now means that the expected completion date of Phase 3 (demolition of the existing school, construction of 3G pitches and landscaping works) is February 2022 and it is requested that the underspend of £2,559,000 is carried forward to cover costs which will now be incurred in 2021/22. An additional costs claim submitted by the contractor has been scrutinised by Hub North Scotland’s appointed quantity surveyor Currie and Brown and moderated downwards. The majority of these ‘anticipated’ costs are for the prolongation period of the project and the extended timescales to complete aspects of the work due to new social distancing guidelines and actual costs will depend on progress achieved throughout the remainder of the contract period. Also included are the costs for hire of additional welfare and toilet facilities and additional cleaning. All costs submitted have been reviewed in line with the prelim workbook agreed within the original contract. Negotiations

are currently underway to assess whether the Scottish Government will provide additional funding to meet these additional costs.

- 5.4 **Linkwood Primary School** – The Covid-19 pandemic has impacted on the completion date of this project. The school will complete in November 2020 and the retention payment should be released 12 months later in November 2021. The Additional costs submitted to date by the contractor have been scrutinised by Hub North Scotland’s appointed quantity surveyor Currie and Brown and moderated downwards. The majority of these costs are for the prolongation period of the project and the extended timescales to complete aspects of the work due to new social distancing guidelines and actual costs will depend on progress achieved throughout the remainder of the contract period. Also included are the costs for additional hire of welfare and toilet facilities and additional cleaning. Negotiations are currently underway to assess whether the Scottish Government will provide additional funding to meet these additional costs.

The developer had obligations through the Section 75 agreement to provide a serviced site prior to construction commencing on the Linkwood Primary school build. The site was not fully serviced when construction works commenced and consequent additional costs incurred to date are included in the costs incurred on the project. Discussion about recovery of these costs from the developer is ongoing.

- 5.5 **Findrassie Primary School** – At the special meeting of the Moray Council on 9 October 2020 (paragraph 4 of the minute refers) Council approved that a new Primary School at Findrassie would be the priority project submitted to the Scottish Government Learning Directorate for funding through the Learning Investment Programme (LEIP). The application has been made and preparations are underway to begin the consultation. Design work is planned on the new school following this consultation and it is therefore requested that the underspend of £350,000 be carried forward to 2021/22 to enable this work to be progressed for construction to begin in 2022/23.

- 5.6 **Legionella Works Schools** – The programme of works was put on hold following the instruction to cease non-essential expenditure to help mitigate the financial impact of the Covid-19 pandemic. The water dispenser replacement programme has been suspended for 2020/21. This is not a high risk/essential spend item as water dispensers with mains water outlets have been replaced at a number of locations over the past two years. This was instigated as the current systems were highlighted as a risk of stagnant water, although not a Legionella risk when there is no ‘aerosol’ created. The project focuses on removal of all stored water dispensers and replacement with drinking water taps with short direct connection to mains water. This arrangement eliminates future risk and ongoing cost. Most of this work is carried out during summer holidays, which couldn’t happen this year when schools were committed to Covid safe distancing preparations in readiness for re-opening or being used for childcare provision for key workers. The budget in 2020/21 is recommended to be reduced by the projected underspend of £15,000.

- 5.7 **Fire, Safety and Security Minor Works Schools** – This programme of works was delayed due to the lockdown restrictions put in place as a result of the Covid-19 Pandemic which meant that schools were closed or open for childcare provision which also precluded works being carried out. The easing of these restrictions and the opening of schools has seen a shift of emphasis towards external fabric work and work to ensure that the schools can open safely. It is requested that the projected underspend of £50,000 in 2020/21 be carried forward to 2021/22 to allow postponed projects to be completed.
- 5.8 **4 Schools Refurb** - Expenditure on repairs to sports halls floor coverings at two of the primary schools has been coded to the 4 schools project. Accountancy are trying to establish whether this can be properly capitalised. At present it is shown as an overspend on the capital programme.
- 5.9 **Moray Growth Deal** – The Heads of Terms for the Moray Growth Deal was signed by both UK and Scottish Governments on 14 August 2020, which has indicated a level of support for the projects and gives us the confidence to progress the business cases and incur the additional works required to inform the business cases. The projects that are being progressed this financial year are:
- Cultural Quarter Project – detailed design work for Grant Lodge and Elgin Town Hall, associated pedestrian crossing improvements, associated public art works and improvements to Cooper Park.
 - Housing Mix Delivery – first phase design Dallas Dhu, Forres Housing Development.
- It is requested that the projected £250,000 underspend be carried forward to complete the committed projects. Separate reports on each project will be brought to members for scrutiny.
- 5.10 **Car Parks (Replace Waterproofing and Expansion Joints)** – None of the £329,000 budget for this project has been spent so far in 2020/21. Work on Batchen Lane has been delayed due to Covid and to tender it now would risk delays during construction due to winter weather. This work is now to be tendered in January and the work undertaken and completed in quarter 1 of 2021/22 and it is therefore requested that the underspend be deferred to 2021/22 to cover these costs.
- 5.11 **Dallachy Landfill Site** – Included within this budget is an allowance of £52,000 for the purchase of cover materials. In general, the volume of waste being landfilled has decreased and it is anticipated that this will continue. However, fluctuations are possible. Lower volumes of material being landfilled has a positive impact on the volumes of cover material required for end of day processes therefore reducing the financial burden associated. It is not anticipated that this budget will be required during 2020/21 so it is requested to carry forward this amount to 2021/22 to cover any future purchases required.
- 5.12 **NESS Energy from Waste** - The impact of Covid-19 has been to delay the project with work on site having to be suspended during the early stages of the pandemic. As a result of the initial lockdown due to the Covid-19 pandemic, there will be additional costs to be borne by the Local Authority partners. However, these are currently subject to commercially confidential

negotiations and final agreement by the Project Board; in the meantime it is requested that the phasing be adjusted, with £985,000 deferred from 2021 to 2021/22.

- 5.13 **Upgrade Recycling Facilities** – A new booking system was implemented across all Moray Council operated Household Waste Recycling Centres (HWRCs) in accordance with offering a safe and manageable service for site users and staff. It was originally introduced to ensure the Council could offer the service whilst adhering to the relevant Covid-19 government guidance, However, since then it has been noted that the booking system has relieved the Health and Safety concerns associated with Chanonry HWRC in Elgin. The site is very constrained and the previous lack of control over the volume of site users caused concerns which were the driving force behind finding a suitable replacement site. As a result of this the decision was been made at a meeting of this Committee on 6 October 2020 (paragraph 18 of the minute refers) to discontinue the work associated with the feasibility study for a new site in Elgin, therefore there are no plans to spend the budget of £77,000 against this project.
- 5.14 **Industrial Portfolio Serviced Sites (Elgin)** – This budget is to cover the removal of unsuitable materials from a site at Chanonry Road South and thereafter to upfill the site. The project was delayed by the late withdrawal from lease negotiations of a prospective tenant. The site was then identified as being potentially suitable for an operational purpose and was held whilst the proposed project was investigated. Following the investigations an alternative service solution was pursued and the site is now back on the market for lease. A number of firm interests in various parts of the site have been expressed and officers are liaising with the parties in question to try and accommodate as many as possible. It is requested that the £24,000 budget be carried forward to 2021/22 so this work can be carried out.
- 5.15 **Cemetery Provision in Moray** – Work on this project has been delayed due to the impact of the Covid-19 pandemic. It is requested that the projected underspend of £5,000 is carried forward to 2021/22.
- 5.16 **Depots** – Spend in this year is the residual balance of work previously carried out on the Ashgrove Depot.
- 5.17 **Legionella & Fire Risk Assessment Upgrades Corporate** - Work on this programme was put on hold following the instruction put a hold on non-essential expenditure to help mitigate the financial impact of the Covid-19 pandemic. As with the schools programme, this is not deemed to be a high risk spend item as water dispensers have been replaced at various locations over the past 2 years. Consequently it is recommended that the budget in 202/21 is reduced by the projected underspend of £35,000.
- 5.18 **Town Centre Initiative Fund** – This is 100% funded by Scottish Government grant. Due to Covid-19 all Town Centre Initiative Fund work had come to a halt with some of the projects still experiencing delays in starting up again. It is currently anticipated that around six projects will spend their allocated funding in the next year and it is requested that the projected underspend of £275,000 be carried forward to 2020/21 to enable them to be completed.

Scottish Government have relaxed the time limits for the grant funding this initiative to enable work to be completed in 2021/22.

Infrastructure

- 5.19 **Road Safety New Road Signs and Markings** – Lining works can only be undertaken during summer months, and was unable to happen this year due to the lockdown restrictions imposed as a result of the pandemic. The contractors that would be used to undertake this work are not yet fully operational following the Covid-19 lockdown so no work will be carried out in this financial year. It is therefore requested that the underspend of £25,000 be carried forward to allow this work to be carried out in 201/22.
- 5.20 **Road Safety Barrier Provision** – Covid-19 and a shortage of trained staff has resulted in no works on vehicle restraints systems being undertaken this year. When training courses resume the service will train up the staff needed to undertake this work and it is therefore requested that the projected underspend of £89,000 be carried forward.
- 5.21 **Road Safety Provision** – Only six months was available to carry out work during 2020/21 and therefore a reduced number of schemes were implemented, resulting in a projected underspend of £38,000. It is therefore requested that this be carried forward to 2021/22 to allow projects to be advanced.
- 5.22 **Street Lighting Replacement Columns and Lights** – This programme has seen delays due to the Covid-19 pandemic as the number of staff in work was reduced due to the lockdown restrictions and, even with the easing of restrictions, only 50% of staff are currently allowed on construction sites. The projected outturn is assuming that approval will be given in the next 6 months to move to the next stages of the construction sector re-start plan and will result in an underspend of £500,000.
- 5.23 **Findhorn Flood Alleviation** – Expenditure of £10,000 has been incurred relating to outstanding land compensation claims, with another £489,000 projected to be paid before the end of the financial year. The budget for this is held in future years and it is recommended that budget of £499,000 is brought forward to 2020/21 to match the expenditure incurred.
- 5.24 **Findochty pontoons** – Work will not be undertaken on this project this year due to delays associated with the Covid-19 pandemic. It is therefore requested for the budget to be deferred to 2021/22 to allow the work to be undertaken. The budget for 2020/21 was set at £300,000 based on indicative quote information sought at the time of budget setting. The project has now been out to tender and the full tender prices received are higher than the budget of £300,000, and the project will require a budget of £500,000 in order to renew the pontoons at the same capacity as the life expired assets. It is therefore requested that the budget is increased in order to allow the renewal project to be carried out. Without asset renewal it remains the case that there will not be the ability to provide income generating berths in the harbour.

Vehicles, Plant and Equipment

- 5.25 **Moray Leisure Centre Combined Heat Power** – The unused budget for Moray Leisure Centre’s Combined Heat and Power unit was inadvertently not identified as a carry-over from 2019/20 and incorrectly released. The overspend in this area is a result of this omission but expenditure is within the original budget for the project.
- 5.26 **Moray Leisure Centre Gym Upgrade** – Work has been carried out to upgrade the gym facilities in the Leisure Centre. The Council has stopped the capital element of its grant to Moray Leisure Ltd in order to fund these works.
- 5.27 **Vehicle Replacement Programme** – Vehicle factories across the world have been closed during the Covid-19 lockdown so levels of spend will be dependent on how backlogs of work are dealt with. The service has also been slow to respond to requests for replacement vehicles as Fleet Management resources have been diverted elsewhere to assist with the response to the pandemic. It is requested that £1,000,000 be deferred to 2021/22 to enable Fleet Management to action requests for replacements timeously and process the backlog of requests. Timeous replacement of vehicles is a key feature of the Fleet Asset Management Plan and assists to minimise downtime and running expenses.
- 5.28 **Traffic Signal Replacement** – This project is to replace signals at A940/Orchard Road in Forres which was unable to progress due to the pandemic lockdown restrictions. The crossing is on a school route and, due to the significant disruption that would be caused, it has been planned for the summer holidays in 2021. It is requested that the budget of £220,000 be carried forward to allow this to happen.
- 5.29 **Upgrade Recycling Centres** – This budget relates to upgrades at Gollachy HWRC. Due to lockdown restrictions work has been unable to progress so it is requested that the budget of £275,000 be deferred to 2021/22 to enable the upgrade works to be completed.
- 5.30 **MRF Relocation and Replacement Baler** – There has been an overspend of £15,000 due to alterations required by Council Health and Safety staff and contractor observations during the refit at Moycroft Waste Transfer Station. The alterations were made in order to enhance safety measures around the hopper which feeds the materials onto a shaker plate before the first picking line. The MRF Relocation and Replacement Baler are both essential components of the Moycroft re-development. Completion of the project (inclusive of the highlighted amendment) was vital in order for the service to handle recycling materials and process them in the most financially effective way for the Council as the MRF enables metal, aluminium and plastics to be extracted from the waste in the purple recycling bins, which is then sold to various companies. If the MRF was not operating then the material would not be able to be separated and would, therefore, not be able to be sold.
- 5.31 **Pilot Boat Replacement Buckie** – During the process of procuring a new pilot boat the regulations changed and additional information had to be provided in order to meet the requirements. Then the Covid-19 lockdown happened and in this intervening period alternative vessels came on the market which had the potential to provide better value for money. The

purchase price of the replacement boat chosen is less than the original one sourced, hence the underspend of £20,000 on this project.

5.32 **Corporate Office Furniture** - Work on this programme was put on hold following the instruction put a hold on non-essential expenditure to help mitigate the financial impact of the Covid-19 pandemic. An underspend of £5,000 is projected at this stage and it is recommended that the budget for 2020/21 is reduced accordingly.

5.33 **Proposed Capital Plan Amendments** – This report includes details of projects which have slipped or been deferred and therefore the following amendments are proposed:

Project	Paragraph	2020/21 £000	2021/22 £000
Land and Buildings			
Lossiemouth High School	5.3	(2,559)	2,559
Findrassie Primary School	5.5	(350)	350
Legionella Works – Schools	5.6	(15)	-
Fire, Safety & Security Minor Works – Schools	5.7	(50)	50
Moray Growth Deal	5.9	(250)	250
Car Parks	5.10	(329)	329
Dallachy Landfill Site	5.11	(52)	52
NESS Energy for Waste	5.12	(985)	985
Upgrade Recycling Facilities	5.13	(77)	-
Industrial Portfolio – Serviced Sites Elgin	5.14	(24)	24
Cemetery Provision Moray	5.15	(5)	5
Legionella & Fire Risk Assessment Upgrades – Corporate	5.17	(35)	-
Town Centre Initiative Fund	5.18	(275)	275
Infrastructure			
Road Safety – New Road Signs & Markings	5.19	(25)	25
Road Safety – Barrier Provision	5.20	(89)	89
Road Safety Provision	5.21	(38)	38
Street Lighting – Replacement Columns and Lights	5.22	(500)	-
Findhorn Flood Alleviation	5.23	499	-
Harbours – Findochty Pontoons	5.24	(500)	500
Vehicles, Plant & Equipment			
Vehicle Replacement Programme	5.27	(1,000)	1,000
Traffic Signal Replacement	5.28	(220)	220
Upgrade Recycling Facilities	5.29	(275)	275
Pilot Boat Replacement	5.31	(20)	-
Corporate Office Furniture	5.32	(5)	-
TOTAL		(7,179)	7,026

6. RISK AND EMERGING ISSUES

- 6.1 Budget managers have been requested to identify any specific areas of risk for the projects in the capital plan for which they are responsible.
- 6.2 The Covid-19 pandemic is a major risk to the Council capital programme. Various projects have already seen delays as a result of the situation and this is likely to continue through 2020/21. Work is ongoing to identify the impact on projects, and the projected levels of spend. Requirements for additional ICT equipment to support flexible working have added to the Capital Plan.
- 6.3 The Council is currently seeking to establish whether the Scottish Government will contribute to the additional costs due to Covid-19 in respect of both the Lossiemouth High School and Linkwood Primary School new build projects. Should the Council have to bear either all or a proportion of these costs, it would be necessary to consider the options available to meet or contain the costs and these would depend on the funding gap the Council had to address.
- 6.4 The main ongoing risk for the vehicle replacement programme is manufacturers failing to deliver to agreed timescales.
- 6.5 Projects can be subject to risks which are outwith the direct control of the Council.
- 6.6 Land compensation claims remain a risk for the major flood alleviation scheme in Forres.
- 6.7 Poor weather can impact on project timescales.
- 6.8 Lack of staff resources and staff turnover can impact on project timescales.
- 6.9 Other emerging work priorities can impact on scheduled works.
- 6.10 No other project risks have been specifically identified by budget managers.

7. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

Effective budget management is an essential component of delivery of Council priorities on a sustainable basis.

The capital plan is one of the vehicles through which the Council's priorities can be delivered. The approved capital plan for 2020/21 and the outline ten year plan incorporates measures designed to address the Moray 2026 priorities of achievement and attainment by children and young people and sustainable economic development.

(b) Policy and Legal

There are no policy or legal implications arising directly from this report.

(c) Financial implications

The financial implications are highlighted within the report and **APPENDICES 1 and 2** to the report.

(d) Risk Implications

Budget managers are aware of their responsibilities for managing budget allocations and approval for variance will be sought from Council in line with the financial regulations. Risks specific to items within the capital plan are highlighted in paragraph 7 of the report

(e) Staffing Implications

There are no staffing implications arising directly from this report

(f) Property

There are no property implications arising directly from this report.

(g) Equalities/Socio Economic Impact

There are no equalities issues arising from this report

(h) Consultations

All capital budget managers have been consulted in the development of estimated actuals as part of the preparation of this report. All Heads of Service and the Corporate Management Team have been consulted and any comments incorporated in the report.

8. CONCLUSION

8.1 Capital expenditure in the second quarter of the year amounts to £10,884,000 to the end of June 2020.

8.2 Capital expenditure is currently projected to be £6,616,000 lower than the approved capital plan for 2020/21, but that levels of projected spend are to be caveated per paragraph 5.1.

8.3 Amendments to the Capital Plan of a reduction of £6,979,000 in 2020/21 and an increase of £6,826,000 in 2021/22 are requested.

Author of Report: Laurie Milne, Senior Accountant

Background Papers:

Ref: LM/LJC