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**REPORT TO: SPECIAL MORAY COUNCIL ON 27 JUNE 2019**

**SUBJECT: CAPITAL PLAN 2018/19**

**BY: CORPORATE DIRECTOR (CORPORATE SERVICES)**

**1. REASON FOR REPORT**

- 1.1 To advise Council of the expenditure to 31 March 2019 under the capital plan for financial year 2018/19 and to recommend budget adjustments for inclusion in the 2019/20 Capital Plan and future years.
- 1.2 This report is submitted to committee in terms of Section II (24) of the Council's Scheme of Administration relating to consideration of the annual estimate for capital expenditure.

**2. RECOMMENDATION**

**2.1 It is recommended that the Council:-**

- (i) considers and notes the expenditure to 31 March 2019 of £27,909,000, as set out in APPENDIX 1;**
- (ii) considers and notes the projected overall expenditure for projects spanning more than one financial year, as set out in APPENDIX 2; and**
- (iii) approves carry forwards to 2019/20 and future years totalling £2,152,000 as detailed in section 5.**

**3. BACKGROUND**

- 3.1 The capital plan for 2018/19 of £54,096,000 was approved by a meeting of Moray Council on 14 February 2018 (para 9 of the Minute refers). Amendments approved by Council and by Policy and Resources Committee since this date have been incorporated to give a current approved capital plan for 2018/19 of £30,684,000.
- 3.2 Regular monitoring reports are provided to Policy and Resources 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 2018/19**

4.1 A copy of the capital plan is attached as **APPENDIX 1**. Expenditure to 31 March 2019 of £27,909,000 has been funded by General Capital Grant of £25,898,000 from the Scottish Government, specific government grants of £131,000, other grants and contributions of £957,000 and Design, Build, Finance and Maintain (DBFM) funding of £923,000 for the new Elgin High School.

#### **4.2 Land and Buildings**

The Capital Plan included budget provision of £18,805,000 for expenditure on land and buildings. Actual expenditure totalled £17,546,000. The detail of this is discussed below.

4.2.1 Current budget of £2,984,000 on the Schools Essential Works Programme was approved with actual expenditure of £2,851,000. A number of projects within this heading are phased works over several years with the second phase being completed during 2018/19. Variances within this budget heading include:-

- East End Primary mechanical and electrical works which out-turned at £210,000, representing a saving of £105,000.
- Works at Cluny Primary, Forres Academy, New Elgin Primary and Andersons Primary are phased projects over a number of years and show a combined underspend of £114,000, which will be required in 2019/20 in order to complete the projects.
- Speyside High School condition D works, budgeted at £14,000 in 2018/19 incurred final costs of £25,000. In addition preliminary costs of £12,000 were incurred for water services replacement works which are budgeted for as part of the 2019/20 Make Do and Mend budget.
- Hopeman Primary School out-turned £42,000 representing an overspend of £37,000. This is due to ceiling improvement works, budgeted for in revenue, more accurately reflected as capital.
- Keith Grammar School Building Works, budgeted for as part of the 2019/20 Make Do and Mend allocation, out-turned preliminary costs of £26,000 in 2018/19.

4.2.2 Preliminary costs of £2,000 have been incurred for Accessibility works at Aberlour Primary, budgeted for in 2019/20. Preliminary costs of £4,000 for a new primary school at Findrassie Elgin have been incurred in 2018/19, budgeted for in future years.

4.2.3 Legionella works show an outturn of £39,000 against a budget of £35,000. The Fire Safety budgets out-turned £293,000 against a revised budget of £249,000. However expenditure is below the original 2018/19 budget of £352,000.

4.2.4 The bus drop off point at East End Primary out-turned £46,000, representing a small budget saving of £4,000.

- 4.2.5 Schools for the Future – Works are complete at all 4 primary schools included within this project, namely Applegrove, Millbank, Seafield and St Gerardines. The total budget for this project is £21.36m. Although final retention payments on the contract remain outstanding, the underspend of £293,000 in this financial year will be part of an estimated overall saving over the whole project of £1.453m, as summarised in **Appendix 2**.
- 4.2.6 Milnes Primary School Early Learning and Childcare – the main project is complete and shows an outturn of £905,000 from a budget of £1,032,000. Further work relating to the water tanks is outstanding and it is anticipated that this will commence during Summer 2019.
- 4.2.7 Works on site are ongoing for the new Linkwood Primary School which out-turned £1,012,000 from a budget of £1,200,000. The project remains on target for completion in June 2020.
- 4.2.8 Works are ongoing for the new Lossiemouth High School which out-turned £9,132,000 from a budget of £9,439,000. The project remains on target for completion by August 2020.
- 4.2.9 The new Elgin High School (DBFM) project was completed in 2018/19, with final DBFM capital contract costs of £923,000. In addition, costs of £32,000 have been incurred for the new Elgin High School relating to completion of cycle track provision and also to ICT network provision.
- 4.2.10 Early Learning and Childcare expansion projects out-turned £1,058,000 in 2018-19 from a revised budget of £900,000. Expenditure was incurred on several projects including Lady Cathcart Buckie, Cullen nursery and Pilmuir nursery. Preliminary expenditure was also incurred on refurbishment projects planned for 2019/20 including at Lhanbryde, Burghead and New Elgin Primary Schools. Grant funding of £2,400,000 was received in 2018/19 from the Scottish Government which has confirmed that, although the grant funding is ring-fenced, there is flexibility as to the financial year in which it may be used to fund the approved early years projects.
- 4.2.11 Expenditure of £3,000 was incurred on public facilities from the budget allocation of £15,000.
- 4.2.12 The complex housing needs facility in Lhanbryde has incurred final expenditure of £62,000 in 2018/19. This represents an overspend of £59,000 from the approved budget of £2,558,000, as detailed in **Appendix 2**.
- 4.2.13 Upgrades to Cameron Park Brae hostel out-turned £70,000. This was originally budgeted for in revenue but is more accurately reflected in capital.
- 4.2.14 Expenditure of £201,000 was incurred on the industrial portfolio, primarily on completion of site servicing at March Road Buckie and refurbishment work at West Road Forres and Isla Bank Mills Keith. This has resulted in a saving of £57,000. No expenditure has been incurred in relation to land acquisition in Forres and site servicing work at Chanonry Elgin is now planned for 2019/20, resulting in a budget underspend of £54,000 in 2018/19.

- 4.2.15 Expenditure of £972,000 has been incurred during 2018/19 on waste management projects. The major underspends relate to the new integrated waste facility at Moycroft and the recycling centre facilities upgrades which showed underspends of £366,000 and £77,000 respectively. Works are ongoing at Moycroft and are due to be completed in 2019/20, while upgrade works at Gollachy recycling centre were put on hold.
- 4.2.16 The original business case for Moycroft depot included the demolition of the roads modular offices and relocation of the roads staff into vacated space left by environmental protection staff that were moving to new premises in Moycroft. This is required to upgrade the remaining offices.
- 4.2.17 The results of a recent refurbishment asbestos survey identified that the existing wall cladding had asbestos content and would require specialist licenced contractor removal at significant extra cost. Consequently, it was concluded that the full work content would not go ahead and this will be subject to a future detailed business case with full options appraisal. In the meantime, the life expired roof over the critical ICT servers and toilet areas will be replaced to provide business continuity for the existing building up to 5 years.
- 4.2.18 The roads staff will remain in the existing offices. There is no risk to staff as the asbestos is contained. There is no increased cost to the project as a result of this change, as the interim costs for the roof are within existing budget provision and these modular offices are the subject of a wider review of Council depots.
- 4.2.19 There was a small overspend of £15,000 relating to the NESS energy project due to the acquisition of land at the proposed site.
- 4.2.20 No expenditure was incurred in 2018/19 for replacement burial grounds, however further ground investigation and geology testing is planned in 2019/20 at the Elgin site.
- 4.2.21 Legionella and Fire Risk works in corporate buildings out-turned £37,000 representing a minor underspend of £3,000 while depot maintenance works, mainly at Ashgrove Depot Elgin, out-turned £60,000 representing a minor underspend of £6,000.
- 4.2.22 Energy efficiency projects out-turned £121,000 from a budget of £85,000, including expenditure of £98,000 on lighting in schools and leisure facilities and £22,000 on water controls in schools. Part of this expenditure was budgeted for in revenue but is more accurately reflected in capital.

### 4.3 **Infrastructure**

The Capital Plan included provision of £7,981,000 for expenditure on infrastructure. Actual expenditure totalled £6,837,000. The detail of this is discussed below.

- 4.3.1 Expenditure on road safety projects totalled £311,000 against a budget of £479,000. Road safety provision has an underspend of £85,000 due in part to a delay on delivering a signalised junction in Lossiemouth because of a lack of agreement with the potential matchfunder during the scheme development. In addition, delivery of a vehicle activated sign warning of pedestrians

crossing on the B9040 has been delayed by the manufacturer. Road safety barriers shows an underspend of £89,000. A new model for reprioritising replacement barriers has been developed and a prioritised list was finalised early this year.

- 4.3.2 Road improvements including carriageway resurfacing, reconstruction and surface dressing, timber traffic works, footways and drainage works out-turned £3,115,000 from a budget of £3,472,000, representing an overall underspend of £357,000. A number of forestry roads have been surface dressed this year which did not require any pre-patching prior to surfacing works being completed. Footways and drainage works were underspent mainly due to priority being given, as much as possible, during the year to completion of carriageway works. Footway maintenance will be given greater priority in 2019/20.
- 4.3.3 Bridge works out-turned £352,000 from a budget of £401,000. There are budget savings of £56,000 following completion of works at Glenernie Bridge, Logie Bridge and Seatown Bridge. Remote footbridges showed an underspend of £24,000 and Arthurs Bridge an underspend of £6,000 due to a lack of staff resources to progress these projects. Craigellachie Bridge shows an overspend of £50,000, with the works budgeted for in 2019/20.
- 4.3.4 Street lighting out-turned £1,629,000 from a budget of £1,759,000. The replacement of SOX and SON streetlights with energy efficient LED units shows an underspend of £112,000 as slightly fewer units were installed during the year, 4,751 units against the target of 5,000. In addition, operational efficiencies through buying units in bulk has reduced the unit price per lantern. Currently there is an estimated overall saving of £783,000 as detailed in **Appendix 2**.
- 4.3.5 Flood alleviation and flood risk management schemes out-turned £87,000 from a budget of £380,000. Preliminary fees of £53,000 have been incurred for protection schemes at Portgordon and Lossiemouth Seatown. Final costs of £25,000 have been incurred for the completed schemes at Dallas and Newmill. The schemes at Elgin and Forres (River Findhorn and Pilmuir) are operational but there are compensation claims that need to be agreed before these budgets can be closed, the timing and value of which are uncertain. Expenditure of £9,000 from a total budget of £250,000 has been incurred for the compensation payments in 2018/19.
- 4.3.6 Harbours out-turned £676,000 from a budget of £519,000. Work on the North Pier in Buckie is ongoing and shows expenditure of £621,000 in 2018/19 from a budget of £450,000. The overspend of £171,000 is due to timing difference only with the balance of budget held in 2019/20. Overall the project is within budget.
- 4.3.7 The project to repair landslips at Portknockie started approximately one month later than planned with expenditure of £356,000 incurred from the budget of £500,000. The work at Portknockie is expected to be complete by the end of August and to be within budget.
- 4.3.8 Harbours Economic Development out-turned £39,000 from a budget of £199,000. Works to refurbish Buckie Fishmarket are ongoing and are expected to be completed by the end of June 2019. Buckie Harbour

infrastructure improvements project to provide an ice plant and fuel tank is delayed pending a decision on external funding (European Maritime and Fisheries Fund).

#### **4.4 Vehicles, Plant and Equipment**

The Capital Plan included provision of £3,898,000 for expenditure on vehicles, plant and equipment. Actual expenditure totalled £3,526,000. The detail of this is discussed below.

- 4.4.1 Replacement swimming pool and fitness equipment out-turned £21,000 from a revised budget of £14,000, the original budget having been £50,000. Fitness equipment for Moray Leisure Centre out-turned £214,000 from a budget of £226,000.
- 4.4.2 The vehicle replacement budget of £1,788,000 was fully committed but delays in delivery of 3 items of plant resulted in an underspend of £126,000. These items have recently been delivered. In addition, the purchase of an electric bus out-turned £283,000 from a budget of £290,000.
- 4.4.3 The Equipment (Economic Development and Infrastructure Services committee) budget heading, which includes a number of projects, has out-turned £341,000 from a budget of £346,000.
- 4.4.4 The ICT core programme out-turned £872,000 from a budget of £1,166,000. All projects were underspent with the major underspends showing in servers infrastructure projects at £151,000, network infrastructure at £35,000, desktop and mobile devices at £45,000 and software at £36,000.
- 4.4.5 As reported to Policy and Resources Committee on 12 February 2019, there is unbudgeted expenditure of £32,000 for final implementation costs of the Moray Integration Joint Board Occupational Therapy stock system (para 8 of the Minute refers).
- 4.4.6 The CCTV systems project shows an overspend in 2018/19 of £35,000, giving total expenditure over a number of years of £91,000. As reported to Policy and Resources Committee on 12 February 2019, the total budget for this project, across several years, was £60,000, resulting in a final overall overspend of £31,000, due to a requirement for the purchase of additional equipment to operate the entire system wirelessly across all CCTV locations in Moray. This was a spend-to save project and annual revenue budget savings of £30,000 are now being achieved.
- 4.4.7 The Council is required to participate in the Carbon Reduction Commitment Energy Efficiency Scheme and has purchased allowances during 2018/19 of £53,000. The correct accounting treatment of this purchase is to capitalise the allowances and so the purchase is included within the capital plan.

### **5. CARRY FORWARD TO CAPITAL PLAN 2019/20 AND FUTURE YEARS**

- 5.1 Budget managers have requested carry forward of some of the budget underspends and overspends in 2018/19, reflecting amended timing of expenditure. Net carry forwards of £2,152,000 are recommended, as summarised in this table. The reasons for this are discussed below.

	2019/20 £000s	Future Years £000s	Total £000s
Land and Buildings	1,043	(4)	1,039
Infrastructure	667	228	895
Vehicles, Plant & Equipment	218	-	218
<b>Total</b>	<b>1,928</b>	<b>224</b>	<b>2,152</b>

## 5.2 Land and Buildings

Carry forwards totalling £1,039,000 are recommended for expenditure on land and buildings.

5.3.1 **Schools Make Do and Mend Programme** – A number of minor budget carry forwards totalling £76,000 are recommended. Works at Cluny Primary, Forres Academy, New Elgin Primary and Andersons Primary are phased projects over a number of years and show a combined underspend of £114,000 in 2018/19, which will be required in 2019/20 in order to complete the projects. Furthermore, it is recommended that the budget for schools make do and mend in 2019/20 is reduced by the costs of the preliminary works carried out in 2018/19, a total of £38,000 which was incurred at Speyside High School and Keith Grammar School.

5.3.2 **Other Schools** - It is recommended that schools accessibility budget for 2019/20 is reduced by £2,000 for preliminary costs incurred at Aberlour Primary in 2018/19 and that future years budget for the new Findrassie Primary School is reduced by £4,000 for preliminary costs incurred in 2018/19.

5.3.3 **Milnes Primary School – Early Learning and Childcare (ELC)** – The main project is complete. Further works relating to the water tanks are still required and it is anticipated that these will commence in the summer of 2019. It is recommended that the budget balance of £127,000 is carried forward in full to 2019/20.

5.3.4 **New Linkwood Primary School in South Elgin** – The project to construct a new primary school in South Elgin has an approved budget of £12.8 million, including budget of £1,200,000 in 2018/19. Works commenced on site in 2018/19 with a target completion date of June 2020. It is recommended that the budget balance of £188,000 is carried forward in full to 2019/20.

5.3.5 **Lossiemouth High School** – The project to construct a new secondary school in Lossiemouth has an approved budget of £42.3 million, to be funded by Government grant of £26.39 million with Moray Council funding the balance of £15.9 million. The main contract was signed on 17 December 2018 at a final price of £41.819m. The project is still on target for completion by August 2020. It is recommended that the budget balance of £307,000 is carried forward in full to 2019/20.

5.3.6 **Early Learning and Childcare Expansion projects** – These projects are fully funded by the Scottish Government with the projects covering a number of financial years. It is recommended that the 2019/20 budget is reduced by £158,000 to match the overspend in 2018/19 arising from timing differences.

## 5.4 Land & Buildings – Economic Development & Infrastructure Services

- 5.4.1 **Industrial Estates** – It is requested that Council approve the carry forward of budget of £24,000 from 2018/19 to 2019/20 in order to allow for site works at Chanonry Elgin to progress, with the expectation of future rental lease income following completion of the works.
- 5.4.2 **Dallachy Landfill Site** – It is requested that Council approve the carry forward of budget of £27,000 from 2018/19 to 2019/20 for ongoing landfill cell and reinstatement works at Dallachy Landfill Site.
- 5.4.3 **Integrated Waste Facility Moycroft**– This ongoing project to redevelop and consolidate waste facilities at Moycroft in Elgin is due to complete in January 2020 therefore approval is requested to carry forward budget of £366,000 from 2018/19 to 2019/20.
- 5.4.4 **Recycling Centre Facilities Upgrade** – It is requested that Council approve the carry forward of budget of £77,000 from 2018/19 to 2019/20 to allow for upgrade works at Gollachy Buckie and to the public area of Dallachy Landfill Site.
- 5.4.5 **Replacement Burial Grounds Elgin** - No expenditure was incurred in 2018/19 for replacement burial grounds, however further ground investigation and geology testing is planned in 2019/20 at the Elgin site. Therefore approval is requested to carry forward budget of £11,000 from 2018/19 to 2019/20.
- 5.5 **Infrastructure**  
Carry forwards totalling £895,000 are recommended for expenditure on infrastructure projects.
- 5.5.1 **Road Safety Measures** – Due to slippage in the road safety provision programme it is requested that budget of £85,000 is carried forward from 2018/19 to 2019/20. Similarly, it is requested that budget of £89,000 is carried forward from 2018/19 to 2019/20 due to slippage in the road safety barrier provision programme.
- 5.5.2 **Road Improvements** – It is requested that Council approve carry forward of budget of £77,000 from 2018/19 to 2019/20 for carriageway resurfacing, reconstruction, surface dressing to address the decline in the Council's A class road network which has now fallen beyond the Scottish mid-table position that the Council aimed to achieve. Similarly it is requested that Council approve carry forward of budget of £108,000 from 2018/19 to 2019/20 for footways and reallocate this to carriageways to help address the decline in A class roads detailed earlier. A number of schemes under the heading of drainage and other works were unable to be completed due to other priorities and therefore it is requested that Council approve the carry forward of budget of £157,000 from 2018/19 to 2019/20.
- 5.5.3 **Bridges – strengthening and replacement** – Following on from the preliminary work, the main works at Glenlivet Bridge will be undertaken in 2019/20 and it is requested that Council approve the carry forward of budget of £4,000 from 2018/19 to 2019/20. The main phase one works for Craigellachie Bridge are budgeted in 2019/20 and this budget will be reduced by £50,000 to reflect costs already incurred in 2018/19. The project to install



traffic lights at Arthurs Bridge was delayed due to electricity supply issues with expenditure incurred in 2018/19 of £28,000. Therefore it is requested that Council approve budget carry forward of £6,000 from 2018/19 to 2019/20 for completion of the works in 2019/20. Due to lack of staffing resource, £24,000 of the remote footbridges budget remained unused. It is requested that Council approve the carry forward of budget of £24,000 from 2018/19 to 2019/20 in order to complete the scheduled programme.

- 5.5.4 **Replacement columns and lights** – A column replacement scheme was cancelled in 2018/19 and it is intended to carry out these works in 2019/20, therefore it is requested that Council approve the carry forward of budget of £18,000 from 2018/19 to 2019/20.
- 5.5.5 **Flood Alleviation Schemes** – Potential land compensation payments remain as the principal outstanding issue for the flood alleviation schemes in Elgin, and Forres (River Findhorn & Pilmuir) with the timing and value of these remaining uncertain. It is requested that Council approve the carry forward of budget of £100,000 and £128,000 respectively from 2018/19 to future years to allow for these potential payments.
- 5.5.6 **Harbours – Life expired items and upgrades** – There is a rolling programme of works to replace life expired items and upgrade facilities at harbours in Moray. It is requested that Council approve a budget reduction of £171,000 in 2019/20 for Buckie Harbour to reflect the timing difference of expenditure incurred in 2018/19 and budgeted for in 2019/20. Due to other priorities, an underspend of £16,000 was recorded against Findochty Harbour and it is requested that this is carried forward from 2018/19 to 2019/20.
- 5.5.7 **Portknockie Landslip** – Works are ongoing with an anticipated completion date of June 2019. It is requested that Council approve the carry forward of budget of £144,000 from 2018/19 to 2019/20 to complete the works.
- 5.5.8 **Harbours Economic Development** – Works to refurbish the fishmarket in Buckie are ongoing and it is requested that Council approve budget carry forward of £28,000 from 2018/19 to 2019/20. The project to provide ice plant facilities and fuel tank facilities at Buckie is still awaiting confirmation of external funding. If approved the project would go ahead in 2019/20, therefore it is requested that Council approve the carry forward of budget of £132,000 from 2018/19 to 2019/20.

## 5.6 Vehicles, Plant & Equipment

- 5.6.1 **Moray Leisure Centre** – expenditure on replacement equipment was completed mainly in 2018/19 but with a small quantity received in 2019/20. Therefore it is requested that Council approve the carry forward of budget of £12,000 from 2018/19 to 2019/20.
- 5.6.2 **Vehicle & Plant Replacement Programme** - Due to the late delivery of 3 items of plant, which have now arrived, it is recommended that Council approve the carry forward of budget of £126,000 from 2018/19 to 2019/20.
- 5.6.3 **Traffic Signal Replacement** – Due to slippage, the changes to remote signals planned for 2018/19 are now scheduled for 2019/20, therefore it is

requested that Council approve a carry forward of budget of £5,000 from 2018/19 to 2019/20.

5.6.4 **ICT Programme** – It is requested that Council approve carry forward of budgets from 2018/19 to 2019/20 for a number of ICT projects. A carry forward of £52,000 is requested within the servers infrastructure budget heading to expand the capacity of the server infrastructure to support Windows 10 project. A carry forward of £5,000 is requested within the network infrastructure project heading to meet commitments made in 2018/19 for firewall upgrades. A carry forward of £13,000 is requested within the desktop and mobile devices project heading to meet commitments made in 2018/19 for thin client devices. A carry forward of £5,000 is requested within the Schools ICT strategy budget heading to meet commitments made in 2018/19 for Wi-Fi cabling works for curriculum development.

## **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 main risk for the vehicle replacement programme is manufacturers failing to deliver to agreed timescales. This can impact on revenue by increasing repairs costs for vehicles due to be replaced.
- 6.3 Land compensation claims remain a risk for the major flood alleviation scheme at Forres.
- 6.4 Projects such as the new build Linkwood Primary School can be subject to risks which are outwith the direct control of the Council.
- 6.5 Poor weather conditions can impact project timescales, as identified for Roads Drainage works and harbours renovation works. Unplanned costs can be occasioned by bad weather events.
- 6.6 Lack of staff resources and staff turnover can impact on project timescales.
- 6.7 Other emerging work priorities can impact on scheduled works.
- 6.8 There is a potential risk to grant funding of the new Lossiemouth High School should the project not complete on time.
- 6.9 Some projects have been deferred in response to the council's financial situation. There is a risk that contract inflation might increase the eventual cost of these projects and a risk that any deferment of projects relating to asset condition might result in element failure.
- 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 2018/19 and the outline ten year plan incorporates measures designed to address the Moray 2026 priorities of achievement and attainment by children and young people, adults leading safer lives 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 6 of the report.

**(e) Staffing Implications**

There are no staffing implications arising directly from this report.

**(f) Property Implications**

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 amounts to £27,909,000 to the end of March 2019.**

**8.2 Capital budget carry forwards of £2,152,000 are requested.**

Author of Report: Douglas McLaren, Accountant

Ref: DMcL/LJC/