

PERTH & KINROSS COUNCIL
FINANCE & RESOURCES COMMITTEE

1 FEBRUARY 2023

REVENUE BUDGET 2022/23 – UPDATE NO.3

Contact Officer: Scott Walker, Chief Accountant
(Report No. 23/30)

1. PURPOSE

- 1.1 This report provides an update on progress with the 2022/23 General Fund Revenue Budget based upon the November 2022 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.
- 1.2 The total net projected over spend on the 2022/23 General Fund Management Budget is **£1.558 million** (see **Appendix 1**).

2. RECOMMENDATIONS

- 2.1 The Committee is requested to:
- (i) note the contents of the report
 - (ii) note the projected outturn for General Fund Services set out in Section 5 and **Appendix 1 and 2**
 - (iii) note the projected outturn for Corporate Budgets set out in Section 6
 - (iv) note the Health & Social Care projected outturn, which is summarised in Section 6 and **Appendix 3**
 - (v) note the projected outturn for the Housing Revenue Account which is summarised in Section 7 and **Appendix 4**

3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:
- Section 4: Background
 - Section 5: Revenue Monitoring – Service Budgets
 - Section 6: Revenue Monitoring – Corporate Budgets
 - Section 7: Revenue Monitoring – Other Revenue Budgets
 - Section 8: 2022/23 Additional Funding
 - Section 9: 2022/23 Virements
 - Section 10: 2022/23 Movements in Reserves
 - Section 11: Conclusion

4. BACKGROUND

- 4.1 This report updates the Committee on progress with the 2022/23 Revenue Budget. **Appendix 1** to this report summarises the current projected year end (outturn) position for each Service based upon the November 2022 ledger, updated for any subsequent known material movements.
- 4.2 The budget total reflected in Column 1 of **Appendix 1** to this report is that approved by the Council in setting the 2022/23 Final Revenue Budget on 23 February 2022 (Report No. 22/35 refers). In addition, adjustments approved by Council on 25 May, 17 August and 28 September 2022 (Report No. 22/252 refers), by the Strategic Policy & Resources Committee on 20 April (Report No. 22/87) and by the Finance & Resources Committee on 7 September and 30 November 2022 (Report Nos. 22/208 and 22/294 refer) are reflected in **Appendix 1** (Column 2).
- 4.3 On 22 June 2022, the Council approved the Financial Strategy which set out a number of principles that will assist Medium Term Financial Planning and development of Revenue and Capital Budgets (Report No. 22/141 refers).

5. REVENUE MONITORING – SERVICE BUDGETS

- 5.1 Details of variances against Service budgets are shown in **Appendix 2** to this report with the most significant variances summarised below. The total net projected over spend on Service budgets, as set out in **Appendix 1** to this report, is **£58,000** which represents **0.02%** of total net Service expenditure.
- 5.2 The management of Service over and under spends are considered throughout the financial year and may also form part of the Revenue Budget strategy for future years.
- 5.3 There remains a risk that the Council continues to experience increases in costs over the short to medium term that are higher than budgeted inflation levels. This is already being seen in the cost of the materials required by property and housing maintenance teams. Going forward, this may have an impact on projected outturns and future years' budgets.
- 5.4 In addition, the 2022/23 pay negotiations for teachers have not yet concluded which presents a further risk to both the current and future year's Revenue Budgets.

Education & Children's Services

- 5.5 The projected outturn for Education & Children's Services excluding Devolved School Management (DSM) and the Pupil Equity Fund (PEF) is currently anticipated to be **£478,000** less than budget – a movement of **£155,000** from the position last reported to Committee. The movements are summarised as follows.

- 5.6 Within non devolved Education Services there is an increase in the projected under spend of **£264,000**. These movements are made up of additional staff slippage due to continued proactive workforce management (£141,000), an increase in the projected under spend on home to school transport (£72,000) and other net under spends / additional income (£51,000).
- 5.7 The financial consequences of the strikes-that took place in December 2022 amounted to an estimated £245,000 of unpaid salaries. There is a proposal later in this report to transfer this amount to Reserves. This amount will increase as a result of the further strikes in January 2023; and may increase again throughout the course of this financial year.
- 5.8 In Services for Children, Young People & Families there is an increase in the projected over spend of **£470,000**. The main factor contributing to this movement is an increase in the projected outturn for expenditure on young people for whom the Council is corporate parent and who require residential care to meet their needs (£465,000). Across other Children, Young People & Families budget there is also an increase in the net projected over spend (£5,000).
- 5.9 In Business & Resource Services and Catering Services there are increases in the projected under spend of **£41,000** and **£10,000** respectively due primarily to additional staff slippage because of continued proactive workforce management.
- 5.10 There is a planned under spend of **£777,000** on Devolved School Management budgets (DSM) due primarily to staff slippage and recharges, which represents **0.7%** of the overall DSM budget. It is anticipated that in line with the approved DSM scheme, the eventual over and under spends will be carried forward into 2023/24. The budgets for the Devolved School Management scheme are allocated by financial year (April – March), whereas expenditure is incurred by academic year (August – June).
- 5.11 At this stage of the academic year, expenditure met from the Pupil Equity Fund (PEF) is projected to be **£300,000** less than the allocation from the Scottish Government of £1.874 million. Schools are being instructed to use this year's PEF by 31 March 2023. It is anticipated that the projected under spend on teacher and support costs will be carried forward to 2023/24 to meet commitments. The budgets for the Pupil Equity Fund scheme are allocated by financial year, whereas expenditure is incurred by academic year.

Communities

- 5.12 The projected outturn for Communities is currently anticipated to be **£263,000** less than budget – a reduction of **£27,000** from the previously reported projected over spend. The movements are summarised as follows.
- 5.13 Across the **Service** it is anticipated that, due to continued proactive workforce management, the budgeted slippage target will be exceeded by a further **£250,000**.

- 5.14 Within **Business & Resources** there is a net increase in the projected overspend of **£27,000** across several budgets. In addition, there is a reduction in the projected deficit on the Car Park Trading Account for the current financial year (£200,000).
- 5.15 In **Environment & Consumer Services** there is a net increase in the projected over spend of **£700,000**. The main reason for this movement is the inclusion of a projected over spend on winter maintenance based on the most recent levels of activity (£1.2 million). In addition, there are projected over spends (£150,000) including responding to severe weather.
- 5.16 These are partially offset by projected under spends on street lighting energy (£200,000), street lighting maintenance (£50,000), traffic and network (£100,000), flood risk studies (£100,000), community greenspace (£50,000), income from statutory road network works (£100,000) and movements in commercial waste income projections (£50,000).
- 5.17 In **Planning & Development** there is a net reduction in the projected over spend of **£490,000**. The main reason for this movement relates to additional income from planning and building warrant fees (£400,000). In addition, there are further net under spends across the remainder of the division (£90,000).
- 5.18 In **Housing** there is a net increase in the projected over spend of **£40,000**.

Corporate & Democratic Services

- 5.19 The projected outturn for Corporate & Democratic Services is currently anticipated to be **£874,000** more than budget – a reduction of **£58,000** from the previously reported projected over spend. The movements are summarised as follows.
- 5.20 In Property the projected over spend has reduced by **£100,000**. This is primarily as a result of updated energy projections (£78,000) and proactive workforce management (£72,000) partially offset by increased maintenance costs (£50,000).
- 5.21 Across the remainder of the Service there is a reduction in the net projected under spend of **£42,000**.

Chief Executive Service

- 5.22 The projected outturn for the Chief Executive's Service is currently anticipated to be **£75,000** less than budget due to staff slippage and additional income.

6. REVENUE MONITORING – CORPORATE BUDGETS

Health & Social care

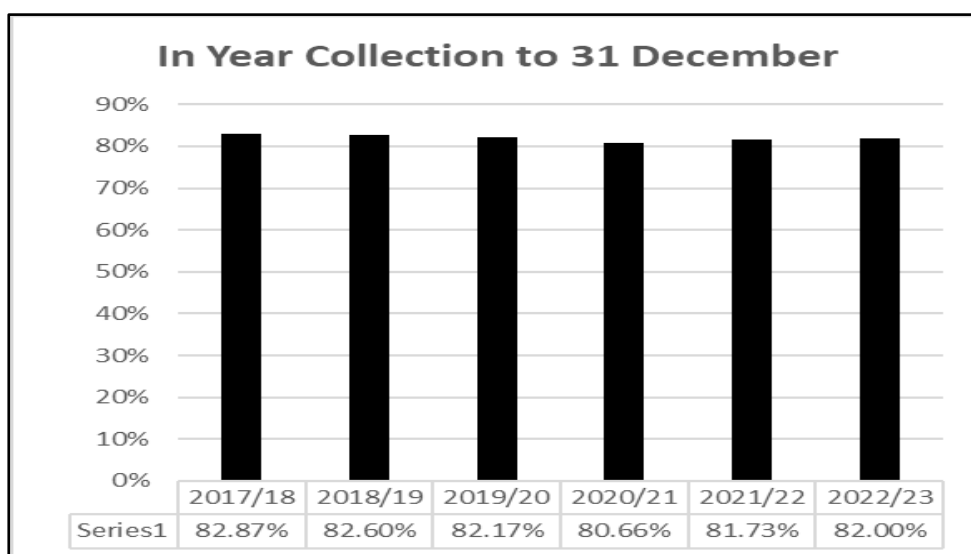
- 6.1 Across the Perth and Kinross Health & Social Care Partnership there is a projected over spend of **£435,000** which is set out in **Appendix 3**. This

projected over spend was considered in detail at the meeting of the Perth & Kinross Integration Joint Board on 28 November 2022. Within the overall projected over spend, **£266,000** relates to social care. It is anticipated that this projected over spend will not impact on the Council.

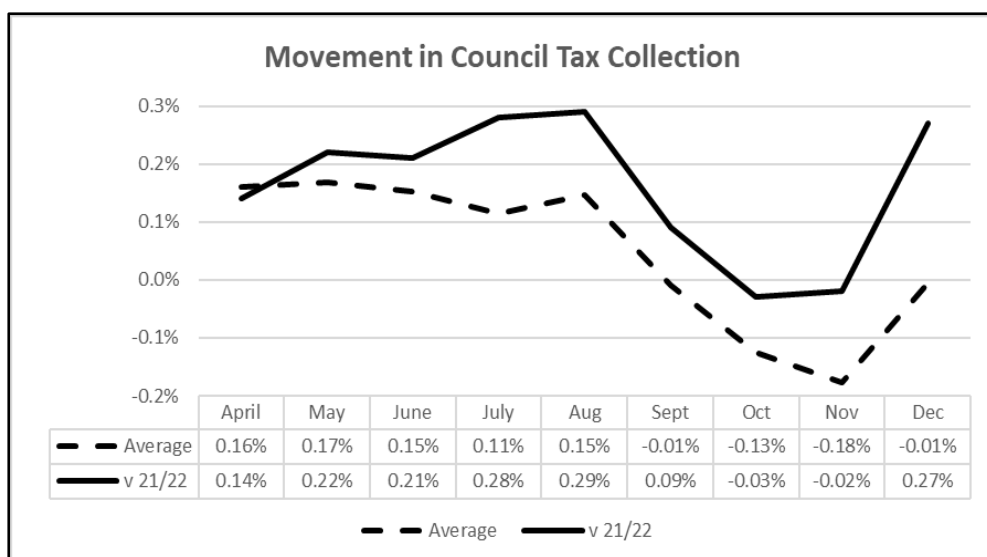
- 6.2 The Integration Joint Board will receive an update at its meeting on 13 March 2023.

Council Tax Income

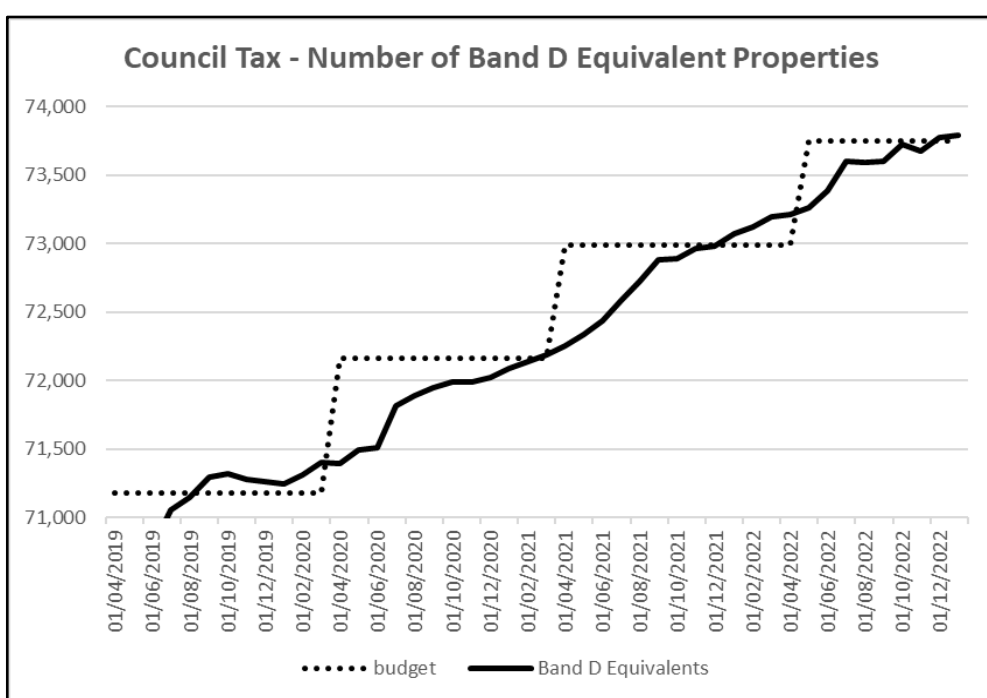
- 6.3 The amount of income the Council will generate from Council Tax is dependent on two main factors, firstly the collection levels and secondly, the number of Band D properties on the Valuation Roll.
- 6.4 Monitoring of Council Tax collection levels is carried out monthly. The following graph sets out collection performance to 31 December 2022 together with prior year comparative figures for the previous five financial years (the collection level for 2022/23 has been adjusted to reflect the consequences of the Scottish Government funded Cost of Living Award on in year performance).



- 6.5 Between 2017/18 and 2021/22, the average collection figure to 31 December was 82.01%. The actual collection figure to 31 December 2022 was 82% which is a reduction of 0.01% compared to the historical average and a 0.27% increase on the comparable position in 2021.



- 6.6 Secondly, in setting the Council's Revenue Budget, assumptions are made on increases in the number of Band D equivalent properties. The graph set out below suggests that actual growth levels are in line with budget assumptions.



- 6.7 However, taking into account the latest information on exemptions and discounts, the latest projected outturn indicates that Council Tax income is projected to be **£250,000** less than budget in 2022/23. There are several national issues that may further impact on Council Tax income going forward. The potential impact of these issues will be kept under review with updates to elected members being provided to future meetings of this Committee.

Council Tax Reduction Scheme

- 6.8 Council Tax Reduction is a statutory function and encouraging take up is a key responsibility for the Council, particularly when households are facing significant pressures on the cost of living.
- 6.9 The Council is currently supporting approximately 8,300 households across Perth and Kinross with the Council Tax Reduction Scheme with an average award of £16 per week. This results in a projected over spend on the Council Tax Reduction Scheme of approximately **£700,000**.

Non-Domestic Rates

- 6.10 The actual collection rate to 31 December 2022 was **79.43%**, compared to 79.85% for the same period in 2021/22.

Tayside Contracts

- 6.11 On 30 November 2022 the Finance & Resources Committee were advised of the potential financial challenges facing Tayside Contracts in the current financial year. Challenges which could lead to a potential liability of £2.4 million for Perth & Kinross Council (Report No. 22/294 refers) – this represents 34% of the worst-case scenario set out previously.
- 6.12 Specifically, Tayside Contracts are experiencing financial pressures relating to the 2022/23 pay award, school meal uptake, recent court judgements on a national issue and inflation.
- 6.13 Since the update in November the position has been updated with Tayside Contracts now projecting an over spend of £5.112 million which results in a potential liability to the Council of approximately **£1.740 million** in 2022/23. There remains a risk that the Council will be required to provide additional financial support to underwrite Tayside Contracts in the current financial year. At present, there is no approved budget in place to provide this additional support. If this situation does materialise there may be a requirement to call an executive sub-committee meeting of the Finance and Resources Committee to provide the necessary authority to officers.
- 6.14 Tayside Contracts are continuing to work with Council officers to identify mitigating actions. Work will continue between officers of the Council and Tayside Contracts to further refine these projections.
- 6.15 Should the Council be required to provide additional funding then this will have an impact on the Council's level of unearmarked Reserves.
- 6.16 In addition, given the financial challenges facing Tayside Contracts, it is unlikely that the budgeted amount from the Trading Operations surplus of **£550,000** will be received in the current year and this has been reflected in **Appendix 1**.

7. REVENUE MONITORING – OTHER REVENUE BUDGETS

Housing Revenue Account

- 7.1 The Housing Revenue Account is currently projected to **break even** in the current financial year. The main movements from the last update are summarised below and set out in **Appendix 4**.
- 7.2 The main movements are in Perth City & Specialist and Housing Administration where there are increases in projected under spends of **£48,000** and **£63,000** respectively.
- 7.3 Across the remainder of the Housing Revenue Account there is a projected net under spend of **£9,000**.
- 7.4 As a result of the variances identified above Capital from Current Revenue will be increased by **£120,000**.

Impact on Arm's Length External Organisations (ALEOs)

- 7.5 The Council continues to work closely with its three Arm's Length External Organisations (ALEOs) – Live Active Leisure (LAL), Horsecross Arts (Hx Arts) and Culture Perth & Kinross (CPK) who make an important contribution to the wellbeing of both citizens and visitors to Perth and Kinross.
- 7.6 As sole member and core funder of all three ALEOs, the Council has managed financial risk by maintaining normal monthly service level agreement payments to all three organisations to mitigate the impact of Covid-19. In addition, officers continue to work closely with all three ALEOs to understand the impact of Covid-19 more fully on service delivery.
- 7.7 To date, no significant financial issues have been identified relating to Culture Perth and Kinross or Horsecross Arts Ltd.
- 7.8 Based on monitoring to 30 November 2022, Live Active Leisure (LAL) is projecting a deficit in the range of between **£350,000** and **£650,000** for 2022/23 which is an improvement on the previous quarter. This projection is based on six months of activity. Officers continue to work closely with LAL to refine the current year position. There are still key variables including staff costs, performance of individual venues/sports activities, maintenance expenditure, the positive impact on income resulting from the continued closure of Olympia in Dundee and utility costs.
- 7.9 Live Active Leisure continues to retain **£600,000** in its reserves to contribute to any year end deficit position.
- 7.10 The long-term impact of Covid-19 on the Council's ALEOs across future financial years will be kept under review with updates provided to future meetings of the Finance & Resources Committee.

8. 2022/23 ADDITIONAL FUNDING

- 8.1 Since the 2022/23 Revenue Budget was updated on 30 November 2022 (Report No. 22/294 refers), the Council has been advised of additional funding for the current financial year from several sources. To ensure that the 2022/23 Management Budget continues to reflect the operational requirements of the Council, several adjustments are required, which are summarised below and included in **Appendix 1** and **Appendix 5**.

Scottish Government – Revenue Support Grant:

- Teacher Induction Scheme: £142,000 (Education & Children's Services (ECS))
 - Educational Psychologists: £11,000 (ECS)
 - 2022 Local Heat and Energy Efficiency: £75,000 (Communities)
 - Green Growth Accelerator Resource Funding: £26,000 (Communities)
 - Scottish Child Payment Bridging Payments: £458,000 (Corporate & Democratic Services (CDS))
 - DHP Benefit Cap: £32,000 (CDS)
 - DHP Benefit Cap Admin: £10,000 (CDS)
 - Council Tax Reduction Data Extract Funding: £9,000 (CDS)
 - Adult Disability: £71,000 (Health & Social Care Partnership)
 - 10% £150 Cost of Living Award: £702,000 (Council Tax)
- 8.2 The Scottish Government has advised that the increase in Revenue Support Grant identified above of **£1.536 million** will be made through a redetermination of the Council's Revenue Support Grant. It is therefore necessary to adjust budgets for Education & Children's Services, Communities, Health & Social Care, Council Tax and Revenue Support Grant.
- 8.3 **ACTION:** The Council is asked to approve the adjustments set out at paragraph 8.2 which is reflected in **Appendix 1** (Column 3) to this report.

Other Funding

- 8.4 Other funding amounting to **£3.698 million** will be paid outside the Revenue Support Grant mechanism as Other Grant income and is, therefore, cost neutral in terms of the budget summary. Details of this funding is set out in **Appendix 5**.
- 8.5 **ACTION:** The Committee is asked to note the receipt of **£3.698 million** of additional resources, with this funding being reflected within Education & Children's Services and Communities as additional grant income. The current projected outturn assumes that all these additional resources will be fully expended in 2022/23 or will be carried forward under the terms of the grant award.

9. 2022/23 VIREMENTS

Contribution to/from Capital Fund

- 9.1 In line with the strategy for managing the Council's Capital Programme over the medium term, it is recommended that the eventual over or under spend on Capital Financing Costs and Interest on Revenue Balances be transferred from or to the Capital Fund.
- 9.2 The latest monitoring indicates a reduction in the projected outturn for capital financing costs (loan charges) of **£72,000** based on the latest treasury management activity and an increase of **£23,000** in income from interest on revenue balances. This will result in an increased Contribution to the Capital Fund of **£95,000** in the current financial year
- 9.3 **ACTION:** The Committee is requested to approve the virement of **£72,000** from the Capital Financing Costs (Loan Charges) Budget and **£23,000** to Interest on Revenue Balances with a corresponding increase in the projected Contribution to the Capital Fund. These adjustments have been reflected in **Appendix 1** (Column 4) to this report.

Service Virements

- 9.4 To ensure that the 2022/23 Management Revenue Budget continues to reflect current Service needs and operational requirements there are several virements that are reflected in **Appendix 1** (column 4) that have been processed in line with the Scheme of Administration. The main adjustment being in respect of the allocation of funding for the 2022/23 pay award for Scottish Joint Committee (non-teaching) employees.

10. 2022/23 MOVEMENTS IN RESERVES

Financial Implications of Strike Action

- 10.1 The financial implications of the strikes that took place in December 2022 is currently estimated at **£245,000**. Approval is sought to transfer this under spend to unearmarked Reserves.
- 10.2 **ACTION:** The Committee is asked to approve the transfer of **£245,000** from Education & Children's Services to unearmarked Reserves. This adjustment is reflected in **Appendix 1** (Column 5) to this report.
- 10.3 With further strikes having taken place in January 2023, there are likely to be further amounts that can be transferred to Reserves in due course. The next Finance & Resources Committee, scheduled for April 2023, will receive further updates.

Revenue Grants

- 10.4 There have been under spends totalling **£450,000** on early learning and childcare due to delays in recruitment and lower than expected costs of practitioners in Primary 1 & family support posts, resignations, reduction in projections for partner providers and lower than expected supply costs. Approval is sought to transfer this projected under spend to the Revenue Grants earmarked Reserve to be drawn down as required.
- 10.5 Furthermore, changes to national guidance have impacted on the roll out of the Period Dignity initiative. Therefore, approval is sought to transfer **£25,000** from Communities to the Revenue Grants earmarked Reserve to be drawn down in 2023/24.
- 10.6 **ACTION:** The Committee is asked to approve the transfer of **£450,000** from Education & Children's Services and **£25,000** from Communities to the Revenue Grants earmarked Reserve. This adjustment is reflected in **Appendix 1** (Column 5) to this report.

Cultural Reserve

- 10.7 The construction of Perth Museum remains on track. However, a rephasing of **£261,000** of planned revenue expenditure is required to ensure marketing, community engagement and other key activities to support opening in spring 2024 can now begin to accelerate. Much of this work was curtailed in early 2022 due to ongoing impact of Covid-19. Therefore, approval is sought to transfer £261,000 from Communities to the Culture earmarked Reserve, to be drawn down in 2023/24.
- 10.8 **ACTION:** The Committee is asked to approve the transfer of **£261,000** from Communities to the Culture earmarked Reserve. This adjustment is reflected in **Appendix 1** (Column 5) to this report.

Council Approved Expenditure

- 10.9 In setting the 2022/23 Revenue Budget in February 2022, the Council approved expenditure to fund several initiatives. For a variety of reasons including consultation and capacity issues, there has been slippage in the delivery of these projects that may result in the expenditure not being incurred in the current financial year. Projects totalling **£410,000** are set out at **Appendix 6**.
- 10.10 Should the Committee confirm that that the projects remain a priority for the Council then the balances set out in **Appendix 6** will be transferred to an earmarked Reserve to ensure that the funding is in place to ensure delivery. The final outturn for individual projects may change before the end of the financial year. Therefore, by agreeing the projects within **Appendix 6**, the Committee is confirming that the initiative remains a priority and that the final under spend will be earmarked within Reserves.

- 10.11 Should any of the projects no longer be a priority, the projected underspend would be available to support the financial management of the Council in both current and future financial years.
- 10.12 **ACTION:** the Committee is asked to confirm that the projects listed in **Appendix 6** remain a priority and that the final under spends, currently projected at **£410,000** are transferred to an earmarked Reserve to ensure delivery.

Scottish Crannog Centre

- 10.13 The Scottish Crannog Centre (SCC) is a five-star visitor attraction in Highland Perthshire. In June 2021, a fire destroyed the reconstructed Iron Age Crannog. The centre has developed plans for a move to a new site which will vastly improve the visitor experience and will include a café and new crannog. Plans have been approved through the planning process and preliminary work on the site has been done.
- 10.14 To date, the SCC have raised £3.088 million from a variety of sources including public donations and fundraising from trusts and grants. After architect's fees, planning and surveys, approximately £2.822 million remains for the remainder of the development. However, due to the inflation impacting on the construction sector, the SCC have had to utilise all their contingency to meet the increased costs.
- 10.15 On 1 September 2021, the Strategic Policy & Resources Committee approved funding of £51,000 which was used as part of the payment for the development of the plans, including fees for architects (Report No. 21/146 refers).
- 10.16 The Council has now been approached to underwrite a contingency of **£210,000** to allow the development of the Scottish Crannog Centre in Highland Perthshire to progress. Should the Committee be minded to support this proposal, a report will be brought back to a future meeting where a funding source will be identified, which may involve Reserves.
- 10.17 If the development does not move to the new site by early summer 2023, the management of SCC will close the centre temporarily while they raise the contingency funds. This would be detrimental to the tourism offer in Perth and Kinross, as well as putting at risk many of the community interest programmes the Crannog runs, with charities such as Women's Aid Perth.
- 10.18 Officers have studied the finances of the Scottish Crannog Centre and the plans for the new site which will be at Dalerb, on the banks of Loch Tay, and are satisfied that there is minimal risk that the contingency will be needed. Officers will also inspect the contract documents to minimise the risk to the Council.

10.19 **ACTION:** The Committee is asked to approve the underwriting of the **£210,000** contingency allowance to allow the development of the Scottish Crannog Centre to progress.

11. CONCLUSION

11.1 Currently, a projected over spend of **£1.558 million** has been identified. This position will be kept under review and mitigating action may be required to support the delivery of the 2022/23 Final Revenue Budget.

11.2 There remains a risk that the Council may be required to provide additional funding to Tayside Contracts and Live Active Leisure.

11.3 All things being equal this projected over spend and any support to Tayside Contracts will have an impact on the level of unearmarked Reserves.

11.4 The Council's financial position remains challenging and regular updates will be provided to the Council and the Finance & Resources Committee as the position develops.

APPROVED

Name	Designation	Date
Stewart Mackenzie	Head of Finance	24 January 2023
Karen Donaldson	Chief Operating Officer	24 January 2023

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1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Corporate Plan

- 1.1 The Council's Corporate Plan 2022 – 2027 lays out seven outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Tackling poverty
- (ii) Tackling climate change and supporting sustainable places
- (iii) Growing a sustainable and inclusive local economy
- (iv) Enabling our children and young people to achieve their full potential
- (v) Protecting and caring for our most vulnerable people
- (vi) Supporting and promoting physical and mental wellbeing
- (vii) Placing communities at the heart of how we work

- 1.2 This report relates to all these objectives.

2. Resource Implications

Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council must discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

Internal

- 4.1 The Executive Leadership Team have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

- Appendix 1 – 2022/23 Management Budget
- Appendix 2 – General Fund 2022/23 Projected Outturn – Service Analysis
- Appendix 3 – Perth & Kinross Integration Joint Board
- Appendix 4 – Housing Revenue Account 2022/23 Projected Outturn
- Appendix 5 – Revenue Grants
- Appendix 6 – Council Approved Projects