

PERTH AND KINROSS COUNCIL**Strategic Policy and Resources Committee – 13 September 2017****REVENUE BUDGET 2017/18 – MONITORING REPORT NUMBER 1****Report by the Head of Finance****PURPOSE OF REPORT**

This report provides an update on progress with the 2017/18 General Fund Revenue Budget based upon the June 2017 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.

The total net projected under spend on the 2017/18 General Fund Management Budget is £1,592,000 (see Appendix 1).

1. BACKGROUND / MAIN ISSUES

- 1.1. This is the first report updating the Committee on progress with the 2017/18 Revenue Budget. Appendix 1 to this report summarises the current projected year end (outturn) position for each Service based upon the June 2017 ledger, updated for any subsequent known material movements.
- 1.2. The budget total reflected in Column 1 of Appendix 1 to this report is that approved by the Council in setting the Final Revenue Budget for 2017/18 on 22 February 2017 (Report No. 17/47 refers). In addition, adjustments that were approved by the Council on 28 June 2017 (Report No. 17/236 refers) and the Strategic Policy and Resources Committee on 19 April 2017 (Report No. 17/152 refers) are reflected in Appendix 1 (Column 2).
- 1.3. The Council's Financial Regulations allow Service Directors to vire budgets up to £100,000 within their Service. Any virements between Services or in excess of £100,000 are either included in the body of the revenue monitoring report or in the appendices for approval.
- 1.4. This report details the latest projected outturns and proposed adjustments to the 2017/18 General Fund and Housing Revenue Account budgets.

2. PROPOSALS**2.1 Service Budgets**

- 2.1.1 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 under spend on Service budgets, as set out in Appendix 1 to this report, is £1,592,000 which represents 0.50% of total net Service expenditure.

(In the corresponding report for financial year 2016/17 the projected under spend was £827,000 or 0.27%).

2.1.2 The utilisation of these Service under spends is considered throughout the financial year and may also be considered as part of the Revenue Budget strategy for future years.

2.1.3 **Education & Children's Services:** The projected outturn (excluding the Devolved School Management (DSM) and Pupil Equity Fund (PEF) budgets) is currently anticipated to be £144,000 less than budget.

2.1.4 This projected net under spend is made up as follows -

- There is a projected under spend on staff costs (£699,000) due to slippage across the Service in excess of budgeted levels.
- In Property Costs there is a projected under spend (£30,000) on non-domestic rates following the 2017 revaluation.
- Within Supplies and Services there is a projected under spend (£56,000) on early learning and childcare provision.
- There is a projected under spend on transport costs (£58,000) due to reduced care allowances and travel.
- In Third Party Payments there is a net projected under spend (£431,000) due, primarily, to reduced payments to partner providers and slippage on continuing care as young people make choices on their care.
- Due to the continued high levels of demand there are projected over spends for young people with Additional Support Needs (£146,000) who are educated outwith the Council's mainstream provision, young people covered by Looked After Children legislation (included secure schools) (£461,000) and Support in the Community (£49,000) which is partially offset by a projected under spend in foster care. (£225,000).
- There is a projected over spend on loan charges (£19,000) based on the latest estimates on land disposals.
- There is a projected net increase in income (£20,000) across a number of revenue streams.

2.1.5 The Council approved a review and remodelling of residential care (children and young people) on 16 August 2017 (Report No. 17/262 refers). Subject to the delivery of this overall projected underspend it is proposed that £300,000 be earmarked to support the delivery of the project. The Strategic Policy and Resources Committee has also previously approved the creation of an earmarked Reserve towards the set up costs of the new secondary school at Bertha Park (Report No. 15/395 refers). Again, subject to the delivery of this overall projected under spend it is proposed that £400,000 be transferred to the earmarked Reserve for Bertha Park.

2.1.6 There is a projected under spend of £709,000 on Devolved School Management budgets (DSM) due, mainly, to staff slippage and additional income. It is anticipated that, in line with the approved DSM scheme, the eventual over and under spends will be carried forward into 2018/19.

2.1.7 The projected carry forward of £709,000 represents 0.84% of the overall DSM budget.

2.1.8 At this stage of the academic year, expenditure from the Pupil Equity Fund is projected to be in line with the allocation from the Scottish Government of £1,608,000. Further updates will be provided to the Committee as expenditure plans are progressed with individual head teachers.

2.1.9 **Health & Social Care:** The projected outturn is currently anticipated to be £1,107,000 less than budget.

2.1.10 This projected net under spend is made up as follows –

- In Localities the accelerated delivery of approved savings in relation to care package costs is generating an under spend (£263,000).
- Within Early Intervention and Prevention there is a projected under spend (£316,000) due to staff slippage across this service.
- The accelerated delivery of approved savings in Care at Home is currently anticipated to deliver projected under spends (£252,000).
- Mental Health Services are projected to over spend (£71,000) due to the loss of income from clients who were previously chargeable to other Councils.
- There is a projected under spend in Transformation Projects (£95,000) in relation to mental health community care packages, older people day care and staff slippage.
- In Day Care there is a projected under spend (£85,000) due to staff slippage prior to completion of the review of future service delivery models.
- There is a net projected under spend (£26,000) at Parkdale and Beechgrove residential homes due to under and over spends on staff costs and levels of income.
- Within Management there is a projected over spend (£111,000) due, in the main, to procurement savings targets not yet being identified which is partially offset by additional income and staff slippage.
- Accelerated savings in relation to Housing with Additional Support (£90,000) and Shifting the Balance of Care (£162,000) are currently anticipated to deliver further projected under spends.

2.1.11 **Housing & Community Safety:** The projected outturn is currently anticipated to be £260,000 less than budget.

2.1.12 This net projected under spend is made up as follows -

- Within Housing (including temporary accommodation) there is a projected net over spend (£111,000) due, in the main, to the under recovery of income in Greyfriars, St Catherine's and other dispersed tenancies as a result of reduced occupancy levels.

- In Revenues and Benefits there is a projected net under spend (£51,000) on Sheriff Officers in relation to improved performance / reduced fees which is partially offset by staff slippage targets not being achieved.
- In terms of Housing Benefit Subsidy there is a net under spend (£29,000) due to improved overpayment recovery on rent rebates partially offset by reduced income in relation to rent allowances.
- The accelerated delivery of savings is currently projected to deliver an under spend in Resources & Business Support, Customer Service Centre and Management (£110,000).
- Within Strategic Planning and Commissioning there is a projected under spend (£138,000) due to the accelerated delivery of savings and reduced housing support costs partially offset by additional staff costs.
- In Mental Health there is a projected over spend (£7,000) due to the non-achievement of the slippage target as the function is fully staffed.
- Within Community Safety there is a projected under spend (£13,000) due to the accelerated delivery of approved savings.
- Learning and Development are projected to under spend (£37,000) due to staff slippage.

2.1.13 The Environment Service: The projected outturn is currently anticipated to be £50,000 in excess of budget.

2.1.14 This projected net over spend is made up as follows –

- Projected shortfall in income at Perth Harbour (£50,000).
- Projected increase in electricity costs (£300,000) due to higher than anticipated price increases offset by projected savings in gas and oil (£130,000) due to lower than anticipated price increases.
- Unbudgeted energy costs associated with electric vehicle charging points (£60,000).
- Projected savings on Carbon Reduction Commitment payments due to reduced consumption (£100,000).
- Additional Renewable Heat Incentive income (£30,000)
- Projected savings on water costs (£100,000).

2.1.15 Corporate and Democratic Services: The projected outturn is currently anticipated to be £131,000 less than budget.

2.1.16 The projected net under spend is made up as follows –

- Projected under spend of staff slippage (£125,000) due to a continued proactive approach to vacancy management.
- Projected additional income (£41,000) due to the cyclical nature of some of the revenue streams.
- Projected net over spend on other costs across the Service (£35,000) including software and licensing costs.

2.2 Issues Arising From Financial Year 2016/17

- 2.2.1 In completing the 2016/17 Unaudited Annual Accounts a number of issues have been identified which require adjustments to be made to the 2017/18 Management Budget.

Devolved School Management Scheme (DSM)

- 2.2.2 In setting the 2017/18 Final Revenue Budget on 22 February 2017 (Report No. 17/47 refers) the Council approved a DSM carry forward of £598,000. However, the final under spend on the DSM scheme was £1,103,000, an increase of £505,000 mainly due to additional slippage and a rephasing of expenditure on IT hardware replacement to ensure schools received the most up to date equipment.
- 2.2.3 **ACTION:** The Committee is requested to allocate the additional under spend of £505,000 to Education and Children's Services to reflect the additional Devolved School Management scheme balances brought forward from 2016/17. This adjustment is reflected in Appendix 1 (Column 3) to this report and has no overall impact on the level of uncommitted Reserves.

Revenue Grants

- 2.2.4 Accounting arrangements under International Accounting Standards require that, subject to certain conditions, revenue grants which were received by the Council in 2016/17 but not utilised by 31 March 2017 should be accounted for in Reserves at the end of the financial year. During 2016/17 £694,000 of revenue grants were received including Developing Scotland's Young Workforce, 1 & 2 Languages, Getting it Right for Every Child and Technology Enabled Care.
- 2.2.5 The 2017/18 Final Revenue Budget approved on 22 February 2017 (Report No. 17/47 refers) included £210,000 of these revenue grants and therefore approval is now sought to adjust the budgets of Education & Children's Services (£248,000), Health & Social Care (£72,000), Housing & Community Safety (£25,000) and the Environment Service (£139,000) for the additional grant funding of £484,000.
- 2.2.6 **ACTION:** The Committee is asked to approve the adjustments totalling £484,000, funded from Reserves, to the above Service budgets to reflect revenue grants received in 2016/17 in respect of expenditure which will not be incurred until 2017/18. These additional adjustments are reflected in Appendix 1 (Column 3) to this report and have no overall impact on the budgeted level of uncommitted Reserves.

Perth Theatre Redevelopment Project

- 2.2.7 The 2016/17 Unaudited Annual Accounts approved by Council on 28 June 2017 included commentary on the proposed rephasing of the budgeted revenue contribution of £609,000 towards the redevelopment of Perth Theatre

(Report No. 17/236 refers). Formal approval is now sought to transfer this funding from Reserves to Culture & Leisure Services to allow the budgeted contribution to be made in 2017/18. The £609,000 formed part of the uncommitted Reserves as at 31 March 2017 included in the Unaudited Annual Accounts.

- 2.2.8 **ACTION:** The Committee is asked to approve the transfer of £609,000 to Culture & Leisure Services from uncommitted Reserves to reflect the rephasing of the revenue budget contribution to the redevelopment of Perth Theatre. These adjustments are reflected in Appendix 1 (Column 3) to the Report.

2.3 Movements in Funding

- 2.3.1 Since the 2017/18 Final Revenue Budget was updated by the Strategic Policy and Resources Committee on 19 April 2017 (Report No. 17/152 refers) notification has been received of additional resources in the current financial year from a number of sources as set out in paragraphs 2.3.2 and 2.3.4 and Appendix 3.

Scottish Government Revenue Support Grant

- Teacher Induction Scheme: £129,221 (Education & Children's Services)
- 2.3.2 The Scottish Government has advised that the increase in Revenue Support Grant of £129,221 will be made through a redetermination of the Council's Revenue Support Grant. It is therefore necessary to adjust both the budget for Education & Children's Services and Revenue Support Grant.
- 2.3.3 **ACTION:** The Committee is asked to approve the adjustments set out at 2.3.2 above. These adjustments are reflected in Appendix 1 (Column 4) to this report.

Other Funding (£718,163)

- 2.3.4 Other funding amounting to £718,163 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 other funding are set out in Appendix 3.
- 2.3.5 **ACTION:** The Committee is asked to note the receipt of £718,163 of additional resources, with this funding being reflected within Service Revenue Budgets as additional grant income. The current projected outturn assumes that all of these additional resources will be fully expended in 2017/18 or will be carried forward in the Annual Accounts under proper accounting practice.

2.4 Virements

Contribution to/from Capital Fund

- 2.4.1 In line with the strategy for managing the Council's Capital Programme over the medium term (as reported to Council on 22 June 2016 – Report No. 16/277 refers) 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.
- 2.4.2 The latest monitoring indicates a reduction in the projected outturn for capital financing costs (loan charges) of £224,000 and a reduction in the level of projected income from Interest on Revenue Balances of £69,000. The variances reflect the increase in the loan charges budget approved in February 2017 for Perth High School that is not yet required and the low interest rates being received by the Council on General Fund balances.
- 2.4.3 **ACTION:** The Committee is requested to approve the virement of £224,000 from the Capital Financing Costs (Loan Charges) Budget and £69,000 to Interest on Revenue Balances with a net increase of £155,000 in the projected Contribution to the Capital Fund. These adjustments have been reflected in Appendix 1 (Column 5) to this report.

Service Virements

- 2.4.4 In order to ensure that the 2017/18 Management Revenue Budget continues to reflect current Service needs the following Virements between budgets are required.
- School Estates – the Environment Service to Education & Children's Services – £735,000 to reflect consolidation of these budgets.
 - Building Ambition – Education & Children's Services (£29,000) and Culture & Leisure Services (£72,000) to Corporate & Democratic Services - to reflect operational management arrangements.
 - Gaelic Education – Corporate & Democratic Services to Education & Children's Services – (£104,000) and Culture & Leisure (£68,000) to reflect management of this function.
 - Transformation Funding – Corporate & Democratic Service to the Environment Service - £150,000 to reflect operational arrangements.
- 2.4.5 **ACTION:** The Committee is asked to approve the adjustments to Service Revenue Budgets listed in 2.4.4 above. These adjustments are reflected in Appendix 1 (Column 5) to this report.

2.5 Movements in Reserves

Building Ambition

- 2.5.1 The Executive Sub-Committee of the Strategic Policy and Resources Committee of 26 January 2017 redesignated the Director – Education and

Children's Services as Executive Director and approved the associated increase in costs (Report No. 17/49 refers) and the Strategic Policy and Resources Committee of 17 June 2015 approved the additional costs of appointing a Chief Social Work Officer following the retirement of the previous post holder (Report No. 15/258 refers). Going forward this will be funded by an approved early retirement with the net saving contributing to future Revenue Budgets. Approval is therefore sought for an adjustment to the Revenue Budget for Education and Children's Services (increase of £20,000) to reflect these organisational changes.

- 2.5.2 **ACTION:** The Committee is asked to approve the adjustment to the Revenue Budget for Education and Children's Services which is reflected in Appendix 1 (Column 6) to the report.

Corporate Transformation Programme

- 2.5.3 The Strategic Policy and Resources Committee of 15 June 2016 approved the business case for a Corporate Digital Platform (Report No. 16/268 refers). This business case was predicated on a transfer of resources from the Environment Service (Perth Office Programme Revenue Budget) to the earmarked Reserve for Transformation (including Workforce Management and Organisational Development) Reserves of £66,000, £67,000 and £67,000 in 2017/18, 2018/19 and 2019/20 respectively.
- 2.5.4 Approval is now sought for the transfer of £66,000 in the current financial year from the Environment Service to Reserves. The adjustments in 2018/19 and 2019/20 will be included in future years' Revenue Budgets.
- 2.5.5 **ACTION:** The Committee is asked to approve the transfer of £66,000 from the Environment Service to the earmarked Reserve for Transformation (including Workforce Management and Organisational Development). This adjustment is reflected in Appendix 1 (Column 6) to the report.

Environmental Improvements

- 2.5.6 The 2016/17 Unaudited Annual Accounts includes £212,000 towards environmental improvements (Report No. 17/236 refers) which was originally approved in the Reserves Strategy approved by the Council on 11 February 2016 (Report No. 16/52 refers). Of this funding £150,000 was included in the 2017/18 Final Revenue Budget approved by Council on 22 February 2017 (Report No. 17/47 refers).
- 2.5.7 Following an intensive consultation with the local community in North Muirton, approval is now sought to draw down the balance of £62,000 towards these improvement works.
- 2.5.8 The total funding of £212,000 will support play areas (£153,000), maintenance (£25,000) and paths and lighting (£34,000). The funding towards paths and lighting will also attract match funding of £34,000 from Sustrans.

- 2.5.9 **ACTION:** The Committee is asked to approve the transfer of £62,000 from the earmarked Reserve for environmental improvements to the Environment Service. This adjustment is reflected in Appendix 1 (Column 6) to the report and has no impact on the level of uncommitted Reserves.

Fairness Commission

- 2.5.10 At the Council meeting on 18 May 2016 funding of £15,000 was approved towards supporting the work of the Fairness Commission (Report No. 16/218 refers). Approval is sought to draw down £5,000 in 2017/18 to begin progressing the recommendations of the Commission.

- 2.5.11 **ACTION:** The Committee is asked to approve the transfer of £5,000 from the earmarked Reserve for Transformation (including Workforce Management and Organisational Development) to Corporate & Democratic Services. This adjustment is reflected in Appendix 1 (Column 6) to the report and has no impact on the level of uncommitted Reserves.

2017/18 Pay Award

- 2.5.12 On 19 July 2017 and 3 August 2017 the Scottish Joint Council for Local Government Employees issued pay circulars SJ/51 and CO/149 for single status staff and chief officers and CS/55 for craft workers on the 2017/18 pay settlements. For single status and craft worker grades the increase is £350 per annum up to £35,000 and 1% for grades beyond this. For Chief Officers the increase is 1%. At the time of writing this report there was no further information on teachers.
- 2.5.13 The 2017/18 Final Revenue Budget that was approved by Council on 22 February 2017 (Report No. 17/47 refers) included £2,292,000 towards the anticipated cost of the pay award in that year for all staff groups (including teachers). This allocation included £605,000 for teachers and £1,687,000 for all other staff groups.
- 2.5.14 Based on the allocations for pay awards discussed at 2.5.13 above there is excess resources of £122,000 across all Council Services. Given that the teacher's negotiations have not yet concluded, approval is sought to transfer this funding to Reserves pending the final outcome. In the event that these resources are not required then they will be factored into future Revenue Budgets for consideration by the Council.
- 2.5.15 **ACTION:** The Committee is asked to approve the transfer of £3,000 from Education & Children's Services, £39,000 from Health & Social Care, £40,000 from the Environment Service and £40,000 from Corporate & Democratic Services pending the outcome of teachers pay negotiations. These adjustments are reflected in Appendix 1 (Column 6) to the report.

Further Transformation and Organisational Development Earmarked Reserve

2.5.16 The Reserves Strategy approved by Council on 22 February 2017 (Report No. 17/48 refers) included £2,000,000 towards further transformation and organisational change in an earmarked Reserve. The Strategic Policy and Resources Committee of 21 June 2017 approved an initial allocation from this earmarked Reserve to allow Services to progress projects that met the criteria for this funding.

2.5.17 Services have since come forward with a number of proposals which the Executive Officer Team has now had the opportunity to review and has endorsed the following projects totalling £252,217.

Professional Development Award in Supported Employment – £6,000

- Supported employment services provide individualised support to enable individuals to secure a sustainable paid job in the open market for people with disabilities, long term conditions, and multiple barriers to work. The Professional Development Award in Supported Employment Practice at SCQF Level 7 is designed primarily for staff who are involved in face to face delivery of employment/work placement opportunities for clients with additional needs.

Principal Teacher Leadership Development – £4,820

- This proposal will build the leadership capacity of a cohort of Principal Teachers across secondary and primary schools in Perth and Kinross. Up to thirty Principal Teachers will work with a leadership consultant over 6 days to explore the key features of middle leadership through engagement in high quality professional learning, enquiry and collaboration.

Adult Learning Conference – £2,000

- The conference is an opportunity to share information and best practice amongst all those involved in Adult Learning activities across the area. The conference will be a starting point to connect adult learning workers across localities - full and part time workers, paid and volunteer tutors, Perth and rural area based workers, public and third sector, so commonalities can be explored and different approaches compared.

New Ways of Working in Care Homes - £33,674

- The review of residential care services may significantly change the way that services are delivered. As part of this staff roles may change and they will be expected to move towards new ways of working. The provision of funding support for staff shadowing opportunities will enable staff to explore and experience different roles. Staff will learn new things, gain confidence in their abilities and this will provide support for them to realise their potential.

Supporting Professional Development in Social Work, Social Care and Housing - £44,814

- This proposal is to provide sponsorship for staff to undertake professional qualifications in social work, social care and housing to assist with recruitment into these areas.

Protecting People: Resourcing Getting it Right in Perth and Kinross - £20,109

- This will involve the entire Council workforce participating in a targeted and coordinated programme of staff learning and development opportunities, aimed at Getting it Right in P&K – Protecting People. It moves away from the current reliance on on-line training for all staff towards opportunities to share experiences and learn together to shift our culture by building solid connections, effective communication and a professional curiosity to see beyond. It will also support sound professional judgement and decision making.

Active Learning Programme - £33,800

- Changing how the Council works with and develops its communities is a critical activity that all Services need to consider to meet the challenges both now and in the future. This funding will support the work of the Stronger Communities team increasing opportunities for staff to gain qualifications, confidence and experience.

Strategic Commissioning - £55,000

- This funding will support learning opportunities for officers involved in the decision making and delivery of commissioned services to enhance organisational capacity to create innovative service provision with our community planning partners.

Digital Workplace Programme - £52,000

- This project will support managers across the Council to change existing work practices by developing increased digital confidence so they are better placed to adopt technology enabled change.

2.5.18 ACTION: The Committee is asked to approve the transfer of £252,217 from the earmarked Reserve for further transformation and organisational change to Services to support the projects listed at 2.5.17 above. These adjustments are reflected in Appendix 1 (Column 6) to the report.

The Royal National MOD

2.5.19 The Council has submitted a bid to An Comunn Gàidhealach to host the Royal National Mod in Perth in 2021 (Report No. 17/222 refers). A bid document was produced, in both English and Gaelic which was submitted to An Comunn Gàidhealach on 30 June 2017. Approval is sought to transfer £4,000 from the

earmarked Reserve for Financial Assistance to fund the bid document which included translation from English to Gaelic and graphic designing and printing.

- 2.5.20 **ACTION:** The Committee is asked to approve the transfer £4,000 from the earmarked Reserve for Financial Assistance to Corporate & Democratic Services to fund the bid for the 2021 National Mod. This adjustment is reflected in Appendix 1 (Column 6) to the report.

3. CORPORATE BUDGETS

Contributions to Tayside Valuation Joint Board

- 3.1 The Treasurer of the Tayside Valuation Joint Board is currently projecting that expenditure is in line with budget.

4. HOUSING REVENUE ACCOUNT (HRA)

- 4.1 The Interim Director of Housing & Community Safety is currently projecting a break even position on the Housing Revenue Account. Within this projection there are a number of variances which are set out below.

- Within Improvements and South there is a projected under spend (£23,000) due to slippage in excess of budgeted levels.
- There is a projected over spend (£34,000) in Letham and North due to over spends on sheriff officer fees, agency costs and overtime which is partially offset by savings on property costs.
- In Perth City and Specialist there is a projected under spend (£19,000) due in the main to additional income and staff slippage.
- There is a projected under spend (£70,000) within Housing Management due to interim management arrangements.
- In Administration there is a projected under spend (£80,000) due to reduced loan charges and property recharges.
- In relation to income there is a projected shortfall (£45,000) due to reduced Interest on Revenue Balances.

- 4.2 The net projected under spends described above result in an increase in the projected contribution to Capital Financed from Current Revenue (CFCR) (£113,000) available for the HRA Capital Programme.

- 4.3 Full details of the movement against the HRA Revenue Budget are set out in Appendix 4.

5. CONCLUSION AND RECOMMENDATIONS

- 5.1. The total net projected under spend on the General Fund net expenditure, as set out in Appendix 1 to this report, is £1,592,000.

- 5.2. Additionally the projected planned under spend on Devolved School Management Budgets currently stands at £709,000 and expenditure from the Pupil Equity Fund is in line with the overall allocation.
- 5.3. The Interim Director of Housing & Community Safety is currently projecting a break even position on the Housing Revenue Account.
- 5.4. The Committee is requested to:
- Note the contents of the report;
 - Approve the adjustments to the 2017/18 Management Revenue Budget detailed in Appendix 1 and Section 2 above;
 - Approve 2017/18 Service virements summarised in Appendices 2 and 4;

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	30 August 2017
Jim Valentine	Depute Chief Executive and Chief Operating Officer	30 August 2017

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ANNEX

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

1.1. Corporate Plan

- 1.1.1. The Council's Corporate Plan 2013 – 2018 lays out five 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) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.1.2 This report relates to all of these objectives.

2. Resource Implications

2.1. Financial

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

2.2. Workforce

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

2.3. Asset Management (land, property, IT)

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

3. **Assessments**

3.1. Equality Impact Assessment

- 3.1.1. 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.
- 3.1.2. 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.

3.2 Strategic Environmental Assessment

- 3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.2.2 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.

3.3 Sustainability

- 3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to 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.
- 3.3.2 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

4.1 Internal

- 4.1.1 The Chief Executive, Depute Chief Executives and Directors 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

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|--------------|---|
| Appendix 1 – | General Fund 2017/18 Revenue Budget - Summary |
| Appendix 2 – | General Fund 2017/18 Projected Outturn – Service Analysis |
| Appendix 3 – | Other 2017/18 Funding |
| Appendix 4 – | Housing Revenue Account 2017/18 Projected Outturn |