

PERTH & KINROSS COUNCIL

Finance & Resources Committee

7 September 2022

REVENUE BUDGET 2022/23 – UPDATE NO.1

**Contact Officer: Scott Walker, Chief Accountant
(Report No. 22/208)**

1. PURPOSE

- 1.1 This report provides an update on progress with the 2022/23 General Fund Revenue Budget based upon the June 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 **£2.012 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 4 and **Appendix 1 and 2**
 - iii) approve a review of Perth Harbour operations for consideration by elected members – see paragraph 4.16
 - iv) note the projected outturn for Corporate Budgets set out in Section 5
 - v) note the Health & Social Care projected outturn, which is summarised in section 5 and **Appendix 3**,
 - vi) note the projected outturn for the Housing Revenue Account which is summarised in Section 6 and **Appendix 4**.
 - vii) approve the adjustments to the 2022/23 Management Revenue Budget detailed in **Appendices 1, 2, 4, 5 and 6** and Section 7, 8, 9 and 10.
 - viii) note that this position will be kept under review and mitigating action may be required to manage the projected over spend in 2022/23.

3. BACKGROUND

- 3.1 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 June 2022 ledger, updated for any subsequent known material movements.

- 3.2 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 and 17 August 2022 and by the Strategic Policy & Resources Committee on 20 April 2022 (Report No. 22/87 refers) are reflected in **Appendix 1** (Column 2).
- 3.3 The Council's Financial Regulations currently allow Executive Directors to vire budgets up to £100,000 within their Service. Any virements between Services of more than £100,000 are either included in the body of the revenue monitoring report or in the appendices for approval.
- 3.4 This report details the latest projected outturns and proposed adjustments to the 2022/23 General Fund and Housing Revenue Account budgets.
- 3.5 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).

4. REVENUE MONITORING – SERVICE BUDGETS

- 4.1 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 **£1.568 million** which represents **0.45%** of total net Service expenditure.
- 4.2 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.
- 4.3 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.
- 4.4 In addition, the 2022/23 pay negotiations have not yet concluded which presents a further risk to both the current year's Revenue Budget and future years.

Education & Children's Services

- 4.5 The projected outturn for Education & Children's Services excluding Devolved School Management (DSM) and the Pupil Equity Fund (PEF) is currently anticipated to be **in line** with the budget. However, there are several projected over and under spends that are summarised as follows.

- 4.6 Within non devolved Education Services there is a projected under spend of **£737,000**. This is primarily a result of staff slippage within the Nursery Sector, an insurance rebate in the Secondary Sector and projected under spends on home to school transport and additional support needs provision within the Special Sector.
- 4.7 In Services for Children, Young People & Families there is a projected net over spend of **£1.376 million**. The main factor contributing to this position is increased demand / need for support for young people with complex behavioural issues, kinship care, support for care experienced young people and self-directed support. Officers continue to monitor the need for placements and consider any mitigations which could prevent residential care. However, this is frequently governed via legislative controls and the need to manage high levels of risk. Furthermore, the staff slippage target is not being achieved and there is a projected over spend on legal fees and the cost of translation / interpreter services. This position is partially offset by additional grant funding.
- 4.8 In Business & Resource Services there is a projected under spend of **£71,000** due to staff slippage and reduced recharges.
- 4.9 In Catering Services there is a projected net under spend of **£568,000** due primarily to reduced uptake for nursery and breakfast club meals and staff slippage.
- 4.10 There is a planned under spend of **£449,000** on Devolved School Management budgets (DSM) due to staff slippage which represents **0.4%** 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).
- 4.11 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

- 4.12 The projected outturn for Communities is currently anticipated to be **£248,000** more than budget. The movements are summarised as follows.
- 4.13 In Business & Resources there is a projected net under spend of **£40,000**. This is made up of asset management savings partially offset by additional costs at Perth Bus Station. Within this projection there is a projected deficit on the Car Park Trading Account of £355,000 which will be funded by the Car Park Trading Account earmarked Reserve.

- 4.14 In Environmental & Consumer Services there is a projected net over spend of **£115,000** due to inflationary pressures on fuel and shortfall in commercial waste income partially offset by a rephasing of loan charges relating to the vehicle replacement programme and income from statutory road charges.
- 4.15 In Planning & Development there is a projected over spend of **£98,000** due to additional operating costs and reduced income at Perth Harbour – this is in addition to the budgeted deficit of £178,000.
- 4.16 Perth Harbour continues to underperform against Business Plan expectations with a total of four cargo consignments this year, and one since April. The industrial land around the Harbour is either privately owned or held in the Common Good and therefore the principal income generated by the Harbour is from vessel dues and leasing out the Fair Maid tug to Montrose Port. Total income to date this financial year is £12,600 of which £1,800 is from vessel dues. The Harbour Board has indicated that it anticipates additional expenditure in the region of **£80,000** later this year largely in respect of proposed dredging at the Harbour mouth, due to the build-up of sediment normally dispersed by vessel propellers. Accordingly the Board is looking to the Council to fund this further pressure.
- 4.17 The following table provides elected members with a high-level summary of the final outturns for Perth Harbour over the last five years.

	Gross Expenditure	Gross Income	Deficit
FINAL OUTTURNS			
2017/18	244,000	29,000	215,000
2018/19	394,000	39,000	355,000
2019/20	241,000	68,000	173,000
2020/21	265,000	72,000	193,000
2021/22	334,000	45,000	289,000
PROJECTED OUTTURNS			
2022/23	315,000	39,000	276,000

- 4.18 Given the uncertainty around future income relative to expenditure, officers would propose undertaking a review of Harbour operations for consideration by members, prior to any decision being taken regarding additional funding.
- 4.19 **ACTION:** The Committee approves a review of Perth Harbour operations for consideration by elected members.
- 4.20 In Housing there is a projected over spend of **£75,000** due to additional costs relating to Greyfriars Hostel and the Local House Condition Survey.

Corporate & Democratic Services

- 4.21 The projected outturn for Corporate & Democratic Services is currently anticipated to be **£1.340 million** more than budget. The movements are summarised as follows.
- 4.22 In Property there is a net projected over spend of **£1.658 million**. This is primarily as a result of inflationary pressures on energy and maintenance costs. Work is underway to manage these over spends including energy management measures and revisiting maintenance works.
- 4.23 In Legal and Governance Services there is a projected net under spend of **£150,000**. The main reason for this is additional income from licensing and recharges.
- 4.24 Within Human Resources there is a projected under spend of **£148,000** due primarily to additional income from recharges.
- 4.25 Across the remainder of the Service there is a projected under spend of **£20,000** due to staff slippage and additional income.

Chief Executive Service

- 4.26 The projected outturn for the Chief Executive's Service is currently anticipated to be **£20,000** less than budget due to staff slippage.

5. REVENUE MONITORING – CORPORATE BUDGETS

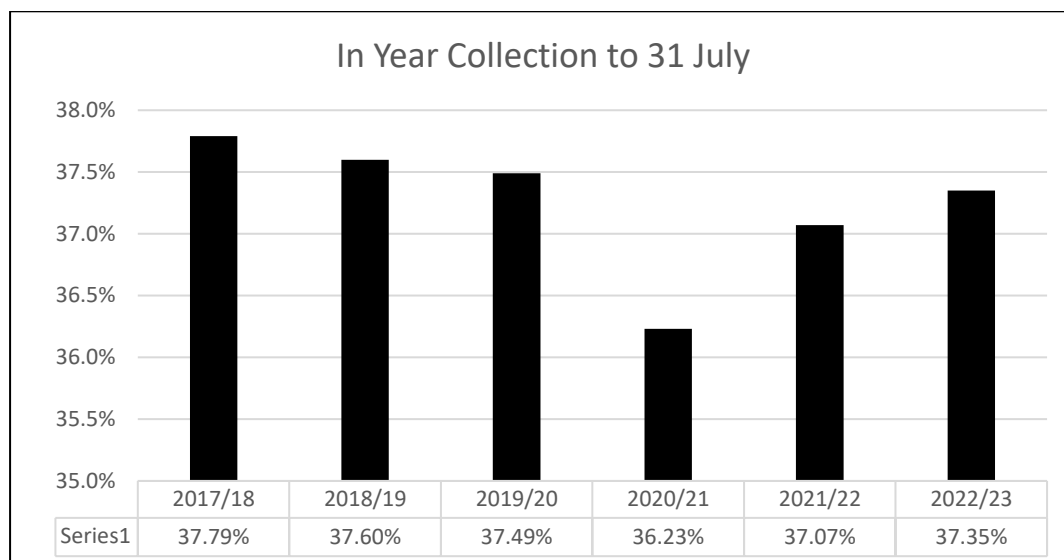
Health & Social care

- 5.1 Across the Perth and Kinross Health & Social Care Partnership there is a projected under spend of **£1.196 million** which is set out in **Appendix 3**. This projected under spend on social care is driven by slippage in planned Perth & Kinross Integration Joint Board (PKIJB) investment in Older Peoples Services as well as under spends in Care at Home and Care Home Placements. Recruitment of staff to support the planned expansion of services continues to be a significant challenge. Within Health, Older Peoples Services is projecting an over spend within hospital activity levels leading to an unplanned increase in bed numbers. Similar recruitment challenges are being experienced requiring significant use of premium rate staffing.
- 5.2 Further information on the range of other factors impacting on this projection is included in the PKIJB Finance Report for the quarter to 30 June 2022 which will be published on 19 September 2022.
- 5.3 In addition, there is a projected under spend of **£356,000** on non-devolved social care functions.

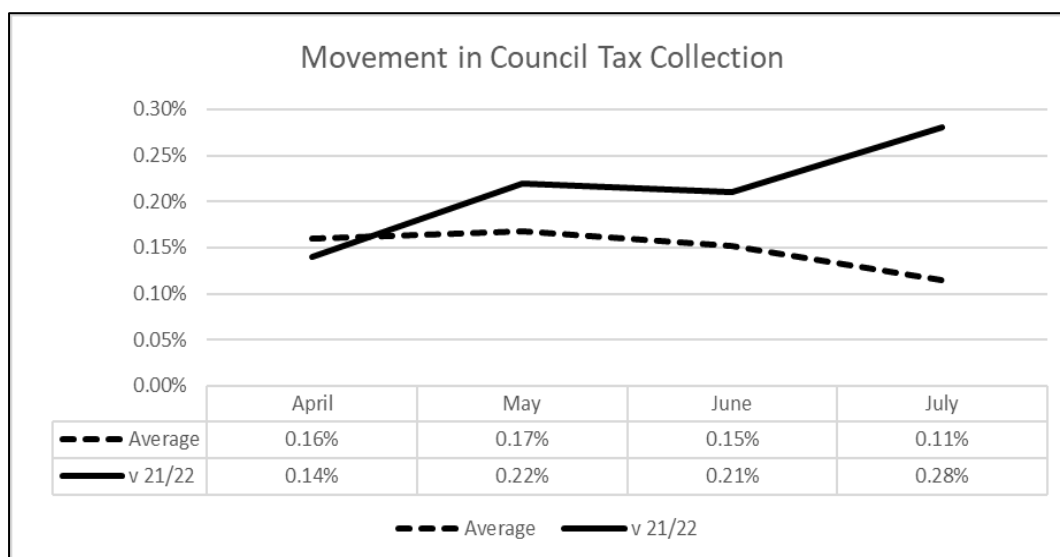
Council Tax Income

- 5.4 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.

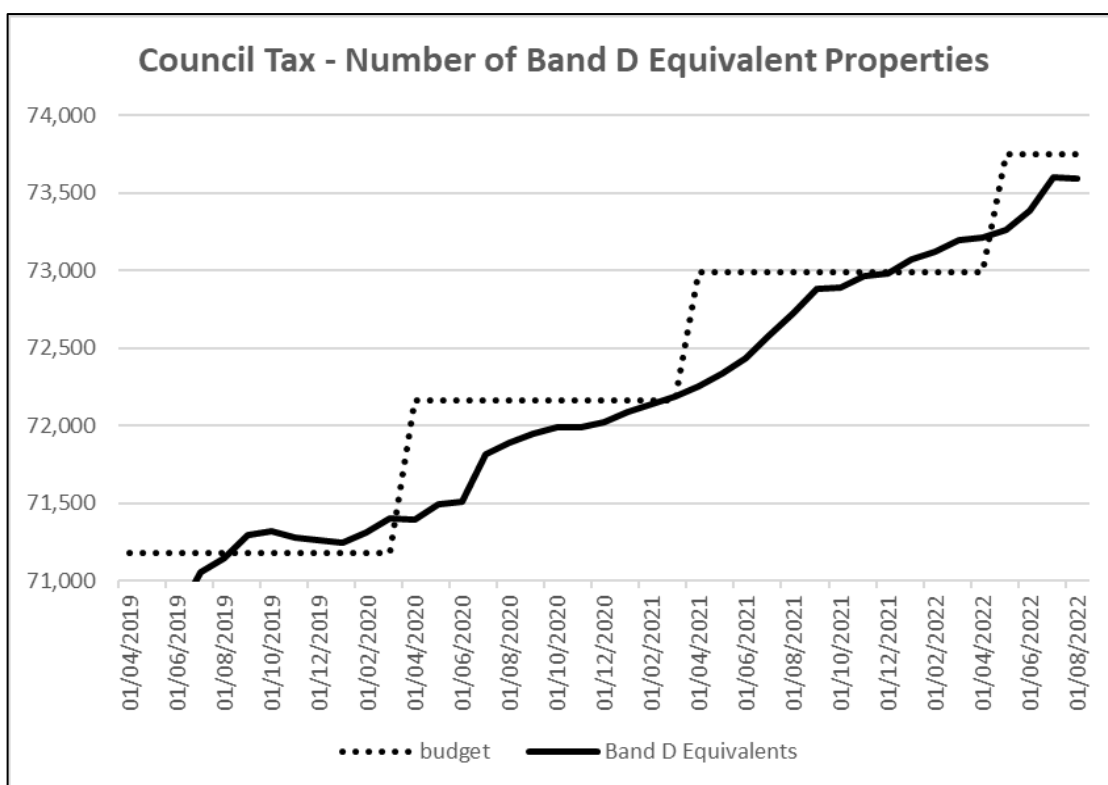
- 5.5 Monitoring of Council Tax collection levels is carried out monthly. The following graph sets out collection performance to 31 July together with prior year comparative figures for the previous five financial years (the collection level for 2022/23 has been adjusted to reflect the consequences of the Scottish Government funded Cost of Living Award on in year performance).



- 5.6 Between 2017/18 and 2021/22, the average collection figure to 31 March was 37.24%. The actual collection figure to 31 July 2022 was 37.35% which is an increase of 0.11% compared to the historical average and a 0.28% increase on the comparable position in 2021.



- 5.7 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.



- 5.8 The latest projected outturn indicates that Council Tax income is in line with budgeted assumptions in 2022/23. There are several national issues that may 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

- 5.9 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.
- 5.10 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 **£800,000**.

Non-Domestic Rates

- 5.11 The actual collection rate to 31 July 2022 was **24.06%**, compared to 21.88% for the same period in 2021/22.

6. REVENUE MONITORING – OTHER REVENUE BUDGETS

Housing Revenue Account

- 6.1 The Housing Revenue Account is currently projected to **break even** in the current financial year. The main reasons for this movement are summarised below and set out in **Appendix 4**.

- 6.2 In Housing & Repairs there is a projected over spend of **£273,000** due, in the main, to inflationary pressures on materials, fuel and energy costs.
- 6.3 In Perth City and Specialist there is a projected over spend of **£104,000** due to additional energy and staff costs.
- 6.4 In Administration there is a projected under spend of **£186,000** due to a reduced bad debt provision and reduced recharges, partially offset by void rent loss and Council Tax / utility charges.
- 6.5 Across the remainder of the Housing Revenue Account there is a projected net under spend of **£35,000**.
- 6.6 As a result of the variances identified above Capital from Current Revenue will be reduced by **£156,000**.
- 6.7 In addition, it is proposed that **£950,000** is drawn down from the HRA Covid-19 earmarked Reserve to fund the activity set out in **Appendix 4**.

Impact on Arm's Length External Organisations (ALEOs)

- 6.8 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.
- 6.9 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.
- 6.10 To date, no significant financial issues have been identified relating to Culture Perth and Kinross or Horsecross Arts Ltd.
- 6.11 Based on monitoring to 31 July 2022, Live Active Leisure (LAL) is projecting a deficit in the range of between **£600,000** and **£1.2 million** for 2022/23. This projection is based on four months of activity and therefore too early to provide a firm position. However, officers are closely monitoring the LAL position given that in both 2020/21 and 2021/22 they delivered small surpluses. Key financial variables include –
- staff costs (a number of key posts remain vacant, and this is likely to be the case throughout the remainder of 2022/23);
 - maintenance expenditure (some works may not take place in 2022/23 due to key staff vacancies);
 - the positive impact on income resulting from the continued closure of Olympia in Dundee.
 - LAL is now on the Scotland Excel procurement framework for energy so is able to project utility costs with more certainty than in previous years.

- 6.12 Live Active Leisure continues to retain **£600,000** in its reserves to contribute to any year end deficit position.
- 6.13 The long-term impact on 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.

7. ISSUES ARISING FROM FINANCIAL YEAR 2021/22

- 7.1 In completing the 2021/22 Unaudited Annual Accounts, several issues have been identified which require adjustments to be made to the 2022/23 Management Budget.

Devolved School Management

- 7.2 In setting the 2022/23 Final Revenue Budget on 23 February 2022 (Report No. 22/35 refers) the Council approved a Devolved School Management (DSM) carry forward of £776,000. However, the final under spend (which included agreed planned carry forwards) on the DSM scheme was £1.191 million, an increase of **£415,000** mainly due to a further rephasing of expenditure in line with the academic year.
- 7.3 **ACTION:** The Committee is requested to allocate the additional under spend of **£415,000** to Education & Children's Services to reflect the additional Devolved School Management scheme balances brought forward from 2021/22. 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

- 7.4 Accounting arrangements under International Accounting Standards require that, subject to certain conditions, revenue grants which were received by the Council in 2021/22 but not utilised by 31 March 2022 should be accounted for in Reserves at the end of the financial year. Approval is sought to draw down **£8.815 million** in 2022/23 from the earmarked Reserve for Revenue Grants. These revenue grants are set out in detail in **Appendix 5**.
- 7.5 Approval is now sought to adjust the budgets of Education & Children's Services (£2.900 million), Communities (£4.147 million), Corporate & Democratic Services (£1.610 million) and Health & Social Care (£158,000).
- 7.6 **ACTION:** The Committee is asked to approve the adjustments totalling **£8.815 million** to the above Service budgets (set out in detail in **Appendix 5**), funded from Reserves, to reflect revenue grants received in 2021/22 in respect of expenditure which will not be incurred until 2022/23. 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.

8. 2022/23 ADDITIONAL FUNDING

- 8.1 Since the 2022/23 Revenue Budget was updated on 20 April 2022 (Report No. 22/87 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 6**.

Scottish Government – Revenue Support Grant:

- Boost Targeted In-Person Easter Study Support 2022: £54,124 (Education & Children's Services - ECS)
 - 1+2 Languages: £30,942 (ECS)
 - Targeted Holiday Provision for Primary School Children in Summer 2022: £242,363 (ECS)
 - Whole Family Wellbeing 2022-23: £805,000 (ECS)
 - SNCT Pay Award 2021/22 Recurring Costs for 2022/23: £863,000 (Reserves)
- 8.2 The Scottish Government has advised that the increase in Revenue Support Grant identified above of **£1.995 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, Reserves 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 4) to this report.

Scottish Government – Ring Fenced Grants

- 8.4 The Scottish Government has advised that the final amount allocated for Pupil Equity Funding will be **£209,410** more than previously advised. In addition, the Scottish Government has also advised that the total Criminal Justice Social Work Grant for 2022/23 will be **£467,265** more than originally budgeted. It is therefore necessary to adjust both the budget for Education & Children's Services and Ring Fenced Grant.
- 8.5 **ACTION:** The Committee is asked to approve the adjustments set out at 8.4 above. These adjustments are reflected in **Appendix 1** (Column 4) to this report.

Other Funding

- 8.6 Other funding amounting to **£5.119 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 6**.
- 8.7 **ACTION:** The Committee is asked to note the receipt of **£5.119 million** of additional resources, with this funding being reflected within Education &

Children's Services, Communities and Health & Social Care 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 **£947,000** based on the latest treasury management activity and an increase of **£1.077 million** in income from interest on revenue balances. This will result in an increased Contribution to the Capital Fund of **£2.024 million** in the current financial year
- 9.3 **ACTION:** The Committee is requested to approve the virement of **£947,000** from the Capital Financing Costs (Loan Charges) Budget and **£1.077 million** to Interest on Revenue Balances with a corresponding increase in the projected Contribution from the Capital Fund. These adjustments have been reflected in **Appendix 1** (Column 5) 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 the following virements between budgets is required.
- Communities to Chief Executive's Service - **£1.817 million** to reflect operational changes in the support of the Council's approved Transformation and Change Strategy.
- 9.5 **ACTION:** The Committee is asked to approve the adjustment to Service Revenue Budgets listed in 9.4 above. These adjustments are reflected in **Appendix 1** (Column 5) to this report.

10. 2022/23 MOVEMENTS IN RESERVES

Transformation Projects

- 10.1 Due to a rephasing of expenditure there is a requirement to draw down funding to support several approved projects as follows:
- Modernising Performance - **£60,000** (Chief Executive's Service)
 - Open Data - **£124,000** (Corporate & Democratic Services (CDS))
 - Working Smarter - **£78,000** (CDS)

- 10.2 **ACTION:** The Committee is asked to approve the transfer of **£262,000** to Corporate & Democratic Services from the earmarked Reserve for Workforce Management (including Transformation). This adjustment is reflected in **Appendix 1** (Column 6) to the report and has no impact on the level of unearmarked Reserves.

Earmarked Reserves

- 10.3 The Reserves Strategy approved by Council on 23 February 2022 (Report No. 22/35 refers) and Unaudited 2021/22 Accounts approved by the Audit and Risk Committee on 28 June 2022 (Report No. 22/157 refers) include recommendations on earmarked Reserves.
- 10.4 Specifically, approval is sought to draw down the following earmarked Reserves for the purposes originally specified –
- Financial Insecurity - £638,000
 - Ventilation Measures - £437,000
 - Contribution to the Insurance Fund - £1 million

- 10.5 **ACTION:** The Council is asked to approve the contributions from earmarked Reserves set out in 10.4 above. These adjustments are reflected in **Appendix 1** (Column 6) to this report and have no impact on the level of unearmarked Reserves.

Covid-19 Earmarked Reserve

- 10.6 Children, Families & Young People Services continue to experience a significant increase in the number of referrals for support because of Covid-19. Approval is sought to draw down additional funding of **£188,000** from the Covid-19 earmarked Reserve to maintain additional capacity to meet this growing need.
- 10.7 **ACTION:** The Committee is asked to approve the transfer of **£188,000** to Education & Children's Services from the Covid-19 earmarked Reserve. This adjustment is reflected in **Appendix 1** (Column 6) to this report.

Affordable Housing

- 10.8 On 2 June 2021, the Strategic Policy & Resources Committee approved funding for a 2 year period to progress a Missing Shares scheme from the Council's Affordable Housing earmarked Reserve (Report No 21/70 refers). This work commenced in September 2021 and approval is now sought to draw down the required funding for 2022/23.
- 10.9 **ACTION:** The Committee is asked to approve the transfer of £28,000 to Communities from the Council's Affordable Housing earmarked Reserve to take forward the Missing Shares scheme. This adjustment is reflected in **Appendix 1** (Column 6) to this report.

11. CONCLUSION

- 11.1. Currently, a projected over spend of **£1.949 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. 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	29 August 2022
Karen Donaldson	Chief Operating Officer	29 August 2022

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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 2018 – 2022 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.

- 1.2 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 – Other Grant Funding