



Securing the future... • *Improving services*
• *Enhancing quality of life* • *Making the best use of public resources*

Council Building
2 High Street
Perth
PH1 5PH

4 September 2018

A Meeting of the **Strategic Policy and Resources Committee** will be held in the **Council Chamber, 2 High Street, Perth, PH1 5PH on Wednesday, 12 September 2018 at 10:00.**

If you have any queries please contact Committee Services on (01738) 475000 or email Committee@pkc.gov.uk.

KAREN REID
Chief Executive

Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.

Please note that the meeting will be recorded and will be publicly available on the Council's website following the meeting.

Members:

Councillor Murray Lyle (Convener)	Councillor Andrew Parrott
Councillor Peter Barrett (Vice-Convener)	Councillor Callum Purves
Councillor Colin Stewart (Vice-Convener)	Councillor Caroline Shiers
Councillor Alasdair Bailey	
Councillor Bob Band	
Councillor Stewart Donaldson	
Councillor Dave Doogan	
Councillor John Duff	
Councillor Angus Forbes	
Councillor Grant Laing	
Councillor Roz McCall	
Councillor Sheila McCole	
Provost Dennis Melloy	

Strategic Policy and Resources Committee

Wednesday, 12 September 2018

AGENDA

MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.

- | | | |
|---------------|---|----------------|
| 1 | WELCOME AND APOLOGIES | |
| 2 | DECLARATIONS OF INTEREST | |
| 3 | MINUTES | |
| 3(i) | MINUTE OF MEETING OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE OF 13 JUNE 2018 FOR APPROVAL AND SIGNATURE
(copy herewith) | 5 - 10 |
| 3(ii) | MINUTE OF MEETING OF THE EXECUTIVE SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE OF 20 AUGUST 2018 FOR APPROVAL
(copy herewith) | 11 - 12 |
| 3(iii) | MINUTE OF MEETING OF THE PROPERTY SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE OF 26 FEBRUARY 2018 FOR NOTING
(copy herewith) | 13 - 14 |
| 3(iv) | MINUTE OF MEETING OF THE PROPERTY SUB-COMMITTEE OF STRATEGIC POLICY AND RESOURCES COMMITTEE OF 14 MARCH 2018 FOR NOTING
(copy herewith) | 15 - 16 |
| 3(v) | MINUTE OF MEETING OF THE PROVOST'S SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE OF 27 JUNE 2018 FOR NOTING
(copy herewith) | 17 - 18 |
| 3(vi) | MINUTE OF MEETING OF THE EMPLOYEES JOINT CONSULTATIVE COMMITTEE OF 30 NOVEMBER 2017 FOR NOTING
(copy herewith) | 19 - 22 |

3(vii)	MINUTE OF MEETING OF THE CORPORATE HEALTH, SAFETY AND WELL BEING CONSULTATIVE COMMITTEE OF 12 MARCH 2018 FOR NOTING (copy herewith)	23 - 28
3(viii)	MINUTE OF MEETING OF THE INTEGRATION JOINT BOARD OF 23 MARCH 2018 FOR NOTING (copy herewith)	29 - 36
3(ix)	MINUTE OF MEETING OF THE TAY CITIES REGION JOINT COMMITTEE OF 18 MAY 2018 FOR NOTING (copy herewith)	37 - 40
4	REVENUE BUDGET 2018/19 - MONITORING REPORT NUMBER 1 Report by Head of Finance (copy herewith 18/284)	41 - 72
5	COMPOSITE CAPITAL BUDGET 2018/28 & HOUSING INVESTMENT PROGRAMME 2018/23 - MONITORING REPORT NUMBER 1 Report by Head of Finance (copy herewith 18/285)	73 - 100
6	ANNUAL EFFICIENCY STATEMENT 2017/18 Report by Head of Finance (copy herewith 18/286)	101 - 114
7	SAVING ARISING FROM EARLY RETIREMENT DECISIONS TAKEN IN 2017/18 Report by Head of Finance (copy herewith 18/282)	115 - 122
8	CULTURAL TRUSTS TRANSFORMATION PROJECT: UPDATE REPORT Report by Depute Chief Executive (copy herewith 18/238)	123 - 140
9	TRANSFORMATION PROGRAMME 2015-2020 Report by Head of Strategic Commissioning and Organisational Development (copy herewith 18/288)	141 - 150
10	CORPORATE AND DEMOCRATIC SERVICES BUSINESS MANAGEMENT IMPROVEMENT PLAN 2018-21 Report by Depute Chief Executive (copy herewith 18/287) Note: The above report will also be submitted to the Scrutiny Committee on 12 September 2018.	151 - 180

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

PERTH AND KINROSS COUNCIL
STRATEGIC POLICY AND RESOURCES COMMITTEE
13 JUNE 2018

STRATEGIC POLICY AND RESOURCES COMMITTEE

Minute of meeting of the Strategic Policy and Resources Committee held in the Council Chamber, Council Building, 2 High Street, Perth on Wednesday 13 June 2018 at 10.00am.

Present: Councillors M Lyle, P Barrett, C Stewart, A Bailey, B Band, S Donaldson, D Doogan, A Forbes, G Laing, R McCall, S McCole, Provost D Melloy (Up to Art. (Item 7)), Councillors A Parrott, C Purves, C Shiers and L Simpson.

In Attendance: B Malone, Chief Executive; J Valentine, Depute Chief Executive and Chief Operating Officer; K Donaldson, L Law, C Mackie, M Mahmood, F Robertson, L Simpson, G Taylor, S Walker and C Irons (all Corporate and Democratic Services); S Devlin (Education and Children's Services); B Renton, L Cameron, F Crofts, F Kerr, C Mailer, K McNamara and M Mitchell (all Housing and Environment).

Councillor M Lyle, Convener, Presiding.

. WELCOME AND APOLOGIES

The Convener welcomed all those present to the meeting. There were no apologies.

. DECLARATIONS OF INTEREST

In terms of the Councillors' Code of Conduct, Councillors A Forbes, A Parrott and C Shiers declared a non-financial interest in Art. (Item 5) – Cultural Trusts Transformation Project: Outline Business Case and Next Steps.

. MINUTES OF PREVIOUS MEETINGS

(i) Strategic Policy and Resources Committee

The minute of the meeting of the Strategic Policy and Resources Committee of 18 April 2018 (Arts. 192 - 200) was submitted, approved as a correct record and authorised for signature.

(ii) Executive Sub-Committee of the Strategic Policy and Resources Committee

The minute of the meeting of the Executive Sub-Committee of 24 April 2018 was submitted and noted. (*Appendix I*)

PERTH AND KINROSS COUNCIL
STRATEGIC POLICY AND RESOURCES COMMITTEE
13 JUNE 2018

(iii) Chief Executive Appointments Sub-Committee of the Strategic Policy and Resources Committee

The minutes of the meetings of the Chief Executive Appointments Sub-Committee of 14 March, 26 March, 24 April, 3 May and 22 May 2018 were submitted and noted. **(Appendix II)**

(iv) Property Sub-Committee of the Strategic Policy and Resources Committee

The minutes of the meeting of the Property Sub-Committee of 25 October 2017 and the Special meeting of the Property Sub-Committee of 15 December 2017, were submitted and noted. **(Appendix III)**

(v) Provost's Sub-Committee of the Strategic Policy and Resources Committee

The minute of the meeting of the Provost's Sub-Committee of 28 March 2018 was submitted and noted. **(Appendix IV)**

(vi) Economy and Lifelong Learning Outcome Delivery Group

The minutes of the meetings of the Economy and Lifelong Learning Outcome Delivery Group of 8 December 2017 and 23 February 2018 were submitted and noted. **(Appendix V)**

(vii) Tay Cities Region Joint Committee

The minute of the meeting of the Tay Cities Region Joint Committee of 8 December 2017 was submitted and noted. **(Appendix VI)**

. AUTHORITY TO WRITE OFF DEBTS AND OBSOLETE STOCK

There was submitted a report by the Head of Finance (18/193), seeking (1) approval to write off identified debts in respect of Sales Ledger; Council Tax (including Water and Waste Charges); Non-Domestic Rates; Irrecoverable Rents; Housing Benefit Overpayments and Car Park Trading Account Income and (2) approval to write off obsolete stock and write on outstanding credit balances.

Resolved:

- (i) That all amounts as detailed in Section 2 of and in Appendices 1 to 5 to Report 18/193 be written off or on for accounting purposes, be approved.
- (ii) That files would not be closed and every effort would be made to collect the outstanding debt, be noted.

**CULTURAL TRUSTS TRANSFORMATION PROJECT: OUTLINE
BUSINESS CASE AND NEXT STEPS**

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/194) on the scope for reviewing current delivery models for culture services commissioned by the Council, as part of the wider 2018/19 Transformation Programme.

Resolved:

- (i) The background to selecting the area for review of the Cultural Trusts, be noted.
- (ii) The outline business case for the Transformation Project, as detailed in Report 18/194, be approved.
- (iii) The timescale for delivery of the Project, as set out in paragraph 2.7 of Report 18/194, be noted.
- (iv) An interim report be submitted to this Committee in September 2018 if there was progress to report and the recommendations be made to this Committee in November 2018 with monitoring of the review considered by the Modernising Governance Member/Officer Working Group.
- (v) The work undertaken in 2011 and 2015 on the consideration of a single culture and leisure trust be noted and the outcome of the 2015 review be circulated to members of this Committee.

**DEVELOPMENT OF THE CREATIVE EXCHANGE IN THE FORMER
ST JOHN'S PRIMARY SCHOOL. PERTH**

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/195) on the development of the Creative Exchange in the former St John's Primary School, Perth to include the Famous Grouse Ideas Centre.

Resolved:

- (i) The progress made in launching the Famous Grouse Ideas Centre, delivering the business support programmes for creative businesses and the staging of the successful final showcase event for the first accelerator cohort on 9 May 2018, be noted.
- (ii) The proposal to progress the project to convert the former St John's Primary School, Perth to a Creative Exchange Hub, be approved.
- (iii) The funding envelope as detailed in Report 18/195, be approved with authority delegated to the Depute Chief Executive and Chief Operating Officer to allocate funding to the project following announcement of the Tay Cities Deal.
- (iv) The disposal of the former St John's Primary School by way of a long lease to Workshop and Artists' Studios Provision Scotland (WASPS) on the terms referred to in Report 18/195, be approved.
- (v) Authority be delegated to the Executive Director (Housing and Environment) in consultation with the Head of Legal and Governance, to finalise the Service Level Agreement with WASPS.
- (vi) A sub-lease from WASPS in favour of the Council, be approved in respect of two of the completed units to provide accommodation for the proposed

PERTH AND KINROSS COUNCIL
STRATEGIC POLICY AND RESOURCES COMMITTEE
13 JUNE 2018

Famous Grouse Ideas Centre, on terms detailed in Report 18/195 or otherwise on terms to be agreed by the Executive Director (Housing and Environment) and the Head of Legal and Governance.

- (vii) A presentation given to the Perth City Development Board in September 2017, be made available to all elected members.
- (viii) Figures be provided to the members of this Committee on Developing the Young Workforce and Modern Apprentice opportunities within the cultural sector.

COMMUNITY INVESTMENT FUND

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/196) on (1) the distribution of the new Community Investment Fund and (2) the role of the Local Action Partnerships in assessing and making recommendations to this Committee on how the Community Investment Fund be spent.

Resolved:

- (i) The background to establishing the Community Investment Fund, be noted.
- (ii) The rationale for recommending Local Action Partnerships as the managing bodies for the Fund, as set out in Report 18/196, be noted.
- (iii) The proposed role of the Local Action Partnerships, advised by Grant Assessment Panels at ward level, in making recommendations to this Committee on the distribution of the Fund, be approved.
- (iv) The evaluation arrangements for the Fund, as detailed in Report 18/196, be approved.
- (v) The Depute Chief Executive and Chief Operating Officer be instructed to submit an evaluation report and any improvement recommendations to this Committee by March 2019.

THE PROVOST LEFT THE MEETING DURING CONSIDERATION OF THE ABOVE ITEM.

TRANSFORMATION PROGRAMME 2015-2020

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/197), providing (1) an update on the Transformation Programme approved by Council on 1 July 2015; (2) feedback on the Can Do Challenge Bid and (3) an update on Collaborative Working with Dundee City and Angus Councils.

There was a video presentation to the Committee providing information on two Transformation Projects: Home First and MyPKC.

Resolved:

- (i) The progress related to the Transformation Programme, as detailed in Appendices 1 and 2 to Report 18/197, be noted.
- (ii) The confirmation of funding for the Can Do Challenge Fund bid for Perth Smart Energy Network be noted.

PERTH AND KINROSS COUNCIL
STRATEGIC POLICY AND RESOURCES COMMITTEE
13 JUNE 2018

- (iii) The Tayside Collaborative Working update be noted.

. **PROCUREMENT UPDATE 2017/18**

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/198) on the progress made by Perth and Kinross Council during 2017/18 in delivering the Procurement Strategy, published in 2015.

Resolved:

- (i) Progress made with the 2016/17 Procurement Action Plan, be noted.
- (ii) The Procurement Annual Report for 2017/18, attached as Appendix 1 to Report 18/198, be approved.

~~~~~



## **EXECUTIVE SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE**

Minute of Meeting of the Executive Sub-Committee of the Strategic Policy and Resources Committee held in the Council Chamber, Ground Floor, Council Building, 2 High Street, Perth on Monday 20 August 2018 at 11.00am.

Present: Councillors M Lyle, P Barrett, C Stewart, D Doogan and G Laing.

In Attendance: L Simpson, G Taylor, S Walker and C Irons (all Corporate and Democratic Services); S Devlin (Education and Children's Services) and B Renton, D Fraser, F Low and A Taylor (all Housing and Environment)

Councillor M Lyle, Convener, Presiding.

### **1. WELCOME AND APOLOGIES**

The Convener welcomed everyone present to the meeting. There were no apologies.

### **2. DECLARATIONS OF INTEREST**

Councillor C Stewart declared a non-financial interest in the following item in terms of the Councillors' Code of Conduct.

### **3. CHARGING FOR COMMUNITY CARE SERVICES (Art 101/16)**

There was submitted a report by the Depute Chief Executive and Chief Operating Officer (18/262) advising of emerging risks and issues which were likely to impact on the Council's ability to implement the revised charging policy in respect of income thresholds for individuals below pensionable age in receipt of social care services.

#### **Resolved:**

- (i) The implementation of the revised charging policy be deferred and it be noted that the revised budget saving of £400,000 (originally approved as £300,000 in February 2016 but updated in March 2018) were unlikely to be achieved as a consequence of the deferral.
- (ii) Officers be instructed to carry out a further assessment of both the charging thresholds policy and the wider contributions policy to ensure compliance with new legislation and duties under the Equalities Act.
- (iii) Whilst adult social work and social care functions were delegated to the Perth and Kinross Integration Joint Board, it be noted that income and charging was not a delegated function and remained the responsibility of the Council.



## PROPERTY SUB-COMMITTEE

Minute of meeting of the Property Sub-Committee of the Strategic Policy and Resources Committee held in the Council Chambers, Ground Floor, Council Building, 2 High Street, Perth on Monday 26 February 2018 at 10.00am.

Present: Councillors D Doogan, G Laing, M Lyle and R McCall

In Attendance: B Renton, Executive Director (Environment); L Campbell and T Flanagan (both The Environment Service); G Boland (Education and Children's Services); G Taylor, C Irons and P Mair (all Corporate and Democratic Services).

### 1. APPOINTMENT OF CONVENER

Councillor Doogan seconded by Councillor McCall, nominated Councillor Lyle for the position of Convener of the Sub-Committee.

Councillor M Lyle was unanimously elected as Convener of the Sub-Committee.

Councillor M Lyle took the chair.

### 2. WELCOME AND APOLOGIES/SUBSTITUTES

The Convener welcomed all those present to the meeting. There were no apologies.

### 3. DECLARATIONS OF INTEREST

In terms of the Councillors' Code of Conduct Councillor G Laing declared a non-financial interest in Item 4 as a member of Live Active Leisure.

### 4. MINUTES

- (i) The minute of meeting of the Property Sub-Committee of 25 October 2017 was submitted and approved as a correct record.
- (ii) The minute of meeting of the Special Property Sub-Committee of 15 December 2017 was submitted and approved as a correct record.

### 5. LEASING/LICENSING VENUES FOR SPORT

There was submitted a report by the Executive Director (Education and Children's Services) (18/63) seeking approval to grant (1) a licence to Live Active Leisure to occupy the swimming pool at Breadalbane Community Campus and (2) a lease to Live Active Leisure of the George Duncan Athletics Arena at Perth Grammar School.

#### **Resolved:**

- (i) Live Active Leisure be granted a licence to occupy the swimming pool at Breadalbane Academy Community Campus on terms as detailed in Appendix 1 to Report 18/63.

- (ii) Live Active Leisure be granted a lease of the George Duncan Athletics Arena at Perth Grammar School on terms as detailed in Appendix 2 to Report 18/63.
- (iii) The licensing and leasing of the properties referred to at Breadalbane Academy Community Campus and Perth Grammar School be approved at a nominal rent to enable Live Active Leisure to deliver services for communities on behalf of the Council and to provide best value for the Council.

**IT WAS AGREED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973**

**P1. DISPOSAL OF PLOT 7, BROXDEN BUSINESS PARK, PERTH**

There was submitted a report by the Executive Director (Environment) (18/64) seeking approval for the disposal of Plot 7 (0.247 Ha/0.610 Acres), Broxden Business Park by way of a long ground lease with title to be transferred on completion of the proposed development.

It was noted that the McDermott Group Ltd were the preferred bidder based on the proposed purchase price, economic benefit to the City of Perth and compatibility with surrounding areas and uses. It was also noted that the Group's proposals were to provide a new headquarters for the Group which would retain existing staff in Perth as well as allow for the relocation of staff from the Group's offices in Glasgow and Edinburgh.

**Resolved:**

- (i) A long ground lease of Plot 7, Broxden Business Park, Perth be granted to McDermott Group Ltd or their nominees and that title be transferred following completion of the development on terms as detailed in Report 18/64, be granted and otherwise on terms to the satisfaction of the Executive Director (Environment) and the Head of Legal and Governance.
- (ii) In the event that the Council fails to conclude missives for the granting of a long ground lease to McDermott Group Ltd or their nominees, the plot be offered for sale to the John Dewar Lamberkin Trust or their nominees and that title be transferred following the outright purchase on terms as detailed in Report 18/64 and otherwise on terms to the satisfaction of the Executive Director (Environment) and the Head of Legal and Governance.
- (iii) Should there be a time lapse before approaching the John Dewar Lamberkin Trust, the Executive Director (Environment) and the Head of Legal and Governance determine whether the original offer still achieves best value
- (iv) Should the Council fail to conclude missives for the outright purchase by the John Dewar Lamberkin Trust or their nominees, the site be remarketed at the earliest opportunity on terms and conditions to the satisfaction of the Executive Director (Environment) and the Head of Legal and Governance Services.

~~~~~

PROPERTY SUB-COMMITTEE

Minute of special meeting of the Property Sub-Committee of the Strategic Policy and Resources Committee held in Room 410, Fourth Floor, Council Building, 2 High Street, Perth on Wednesday 14 March 2018 at 2.00pm.

Present: Councillors M Lyle, B Band, P Barrett, D Doogan, G Laing, R McCall and C Stewart.

In Attendance: T Flanagan and J Learmonth (both The Environment Service); G Taylor, C Irons and A Thomson (all Corporate and Democratic Services).

Apologies: There were no apologies

Councillor M Lyle, Presiding.

1. WELCOME AND APOLOGIES/SUBSTITUTES

The Convener welcomed all those present to the meeting.

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

IT WAS AGREED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973

P1. DISPOSAL OF SITES 3, 4, 9, 10 AND 11 AT PERTH FOOD AND DRINK PARK

There was submitted a report by the Executive Director (Environment) (18/83) seeking approval to dispose of sites 3,4,9,10 and 11 at Perth Food and Drink Park, Arran Road, Perth.

Resolved:

- (i) Sites 3 and 4 at Perth Food and Drink Park be disposed of to John Deere Forestry Ltd or their nominees for the development of new business premises for the gross sum of £350,000 plus VAT on the terms as set out in Report 18/83 and otherwise on terms and conditions to the satisfaction of the Executive Director (Environment) and the Head of Legal and Governance.
- (ii) Sites 10 and 11 at Perth Food and Drink Park be disposed of to Eastern Properties (Scotland) Ltd or their nominees for the development of new business premises for the gross sum of £396,100 plus VAT on the terms as set out in Report 18/83 and otherwise on terms and conditions to the satisfaction of the Executive Director (Environment) and the Head of Legal and Governance.

- (iii) In the event that missives are not concluded in respect of sites 3,4,10 or 11 within a reasonable timescale, the respective sites be remarketed.
- (iv) Site 9 at Perth Food and Drink Park be remarketed as the Sub-Committee considered that the current offer did not achieve best value and best reasonable consideration.

PROVOST'S SUB-COMMITTEE OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE

Minute of meeting of the Provost's Sub-Committee of the Strategic Policy and Resources Committee held in the Council Chamber, Ground Floor, 2 High Street, Perth on Wednesday 27 June 2018 at 2.00pm.

Present: Provost D Melloy and Councillors C Ahern (substituting for M Lyle), S Donaldson, R McCall and A Parrott.

In Attendance: C Flynn, C Irons and R Hughes (Corporate and Democratic Services).

Provost D Melloy, Presiding.

1. WELCOME AND APOLOGIES

The Provost welcomed everyone to the meeting.

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

3. MINUTES OF THE PREVIOUS MEETING

The minute of meeting of the Provost's Sub-Committee of 28 March 2018 was submitted and noted.

4. ARMISTICE DAY 11 NOVEMBER 2018 – 100TH ANNIVERSARY OF END OF WORLD WAR ONE

There was submitted a report by the Head of Democratic Services (18/224) outlining proposals to commemorate the 100th anniversary of Armistice day, marking the end of World War One, on Remembrance day, Sunday 11 November 2018.

Resolved:

- (i) The commemoration of the 100th anniversary of Armistice Day by enhancing the customary military parade and incorporating a Walk of Gratitude at an estimated cost of £2,280, be approved.
- (ii) Civic hospitality in the form of tea, coffee and entertainment from the World War One era at Perth Concert Hall, be approved.
- (iii) The offer from the Scottish Military Vehicle Group to participate in the commemorations, be accepted.
- (iv) Authority be delegated to the Head of Democratic Services, in consultation with the Provost, to finalise the arrangements for the event on 11 November 2018.

5. CELEBRATION OF THE YEAR OF YOUNG PEOPLE 2018

There was submitted a report by the Head of Democratic Services (18/225) on the proposal to host a civic event on 22 September 2018 in the form of a barbecue and hog roast at Perth College University of Highlands and Islands to recognise and thank young people who have significantly contributed to the success of the Year of Young People 2018 and to recognise young people who contribute to their communities throughout Perth and Kinross.

Resolved:

- (i) A civic event in the form of a barbecue and hog roast for 200 guests on 22 September 2018 to celebrate and recognise the achievements and contributions of young people in Perth and Kinross at an estimated cost of £4,900, be approved.
- (ii) The offer by Perth College UHI to host the event at the Academy of Sport and Wellbeing, be accepted.
- (iii) Authority be delegated to the Head of Democratic Services, in consultation with the Provost, to finalise arrangements for the event on 22 September 2018.

~~~~~

**PERTH AND KINROSS COUNCIL  
STRATEGIC POLICY AND RESOURCES COMMITTEE  
EMPLOYEES JOINT CONSULTATIVE COMMITTEE**

Minute of meeting of the Employees Joint Consultative Committee, held in the Council Chamber, 2 High Street, Perth on Thursday 30 November 2017 at 2.00pm.

**Present:                   Representing Perth and Kinross Council:**

Councillors H Anderson; B Brawn (on behalf of Councillor M Lyle), R McCall (on behalf of Councillor I Campbell) and S McCole; G Boland (on behalf of the Executive Director (Education & Children's Services)); J Dixon (on behalf of the Depute Chief Executive).

**Present:                   Representing Trade Unions:**

S Hope (UNISON); S Robertson, A Thomas, L McLaren and T Todd (Unite the Union).

**In Attendance:** K Donaldson (Corporate Human Resources Manager); L Johnston, K Molley (Observer); G Reeves, K Ridley, J Somerville and P Steel (all Corporate and Democratic Services).

**Apologies:** F Fraser, T Maric and M Dickson (UNISON); and H Meldrum (GMB).

*S Hope in the Chair*

**1.     DECLARATIONS OF INTEREST**

There were no declarations of interest in terms of the Councillors' Code of Conduct.

**2.     MINUTE OF PREVIOUS MEETING**

The minute of meeting of the Employees Joint Consultative Committee of 28 September 2017 was submitted and approved.

**3.     MATTERS ARISING**

**(i)    Transformation Programme (Item 7 refers)**

The JCC agreed that further updates in respect of the Transformation Programme could be requested in the future but it did not require consideration at every meeting.

- (ii) **Flexible and Mobile Working (Item 8 refers)**  
T Todd confirmed that following the last JCC meeting the outstanding queries relevant to training and mobile working had been resolved following assurances from HR representatives.
- (iii) **Council Construction Charter (Item 9 refers)**  
P Steel reported that following the last JCC meeting George Ramsay had attended a meeting and the Council would now look to change the procurement strategy with the Construction Charter due to be formally adopted in the New Year.
- (iv) **Health and Wellbeing (Item 10 refers)**  
S Hope reported that he had attended a meeting with HR following the last JCC meeting and was pleased to confirm that a number of managers were due to attend a 5 week course in mental health first aid. He added that the Council needed to remain aware that this was a matter that many employees were guarded about and did not necessarily wish to disclose to their manager.
- (v) **Job Families and Job Matching (Item 11 refers)**  
K Donaldson confirmed that she hoped to meet with trade union representatives prior to Christmas and reported that:-
  - (a) Following consultation with Senior Management Teams – headings under the Care Job Family would be revised, and
  - (b) The Council was close to implementing the next phase of job families.
- (vi) **Voluntary Severance Scheme (VSS) (Item 12 refers)**  
K Donaldson reported that 121 employees had to date registered an interest by asking for VSS figures and that the deadline for providing estimated voluntary severance was that day. The next stage in the process would be for managers to examine if there was a business case, with final decisions being made at the February 2018 Council meeting.  
  
L McLaren asked about support provided to employees internally and K Donaldson referred to the Preparing for Retirement course being run and the recommendation that employees seek Independent Financial Advice if appropriate.
- (vii) **Revenue Budget 2018/19 (Item 13 (i) refers)**  
K Donaldson confirmed that the usual meeting with trade unions and the Chief Executive had been scheduled for the following week.

#### **4. EMPLOYEE ENGAGEMENT SURVEY**

- (i) The Full Council Summary of the Employee Engagement Survey was submitted.

- (ii) G Reeves, Corporate Organisational Development, spoke to the paper and highlighted emerging themes. Overall levels of engagement remain high although there had been a slight dip in some topic areas. The employee survey is one of a great many mechanisms to involve employees and find out what matters to them and to encourage staff to share ideas and suggestions for improvement.

She reported that two Employee Engagement Officers were to be employed and would facilitate future thinking sessions relevant to engagement. They would assist services in future engagement with employees and equip employees with skills for the future.

Discussion which followed the presentation included comments relevant to employee apathy regarding the survey, the need to continue to convey to employees positive change due to previous survey responses, and it not being possible to benchmark findings with other local authorities.

**Resolved:-**

The JCC noted the position.

**5. EXPANSION OF EARLY LEARNING IN CHILDCARE 1140 HOURS**

There was submitted a report by the Head of Education: Early Years & Primary (G/17/202) outlining the implications of the Scottish Government commitment to increase the provision of funded Early Learning and Childcare (ELC) from 600 to 1,140 hours by 2020.

Staff briefings had commenced to ensure all staff are aware of the increased access to early learning and childcare and the need for workforce changes. S Hope spoke of initial concern amongst employees who had entered such employment because of the family friendly hours. G Boland noted that HR was currently producing a Question and Answer factsheet and P Steel noted that as part of a 4 year plan there would be numerous opportunities to examine how to best accommodate the existing workforce by working differently and flexibly. She added that the overall aim was to maximise and sustain employability and asked if there was anything that she could provide to alleviate concerns immediately. S Hope said that UNISON was putting out the message that there were positive outcomes with more permanent roles and possible promotion opportunities.

S Robertson asked if an Equality Impact Assessment had been undertaken and P Steel confirmed that this had taken place. Discussion then centred on the successful initiative - Men in Childcare and opportunities for staff to retrain for a career in early years. This would be similar to the successful Learn To Teach programmes.

In response to a question from Councillor Anderson, K Donaldson noted the Council's commitment to ensure mixed provision (public and private

nurseries) and P Steel noted the desire amongst parents for the combination model to remain.

K Donaldson confirmed that future updates would be submitted to the JCC annually.

**Resolved:-**

The JCC noted the contents of Report G/17/202.

**6. ANY OTHER COMPETENT BUSINESS**

No other business was discussed.

**7. DATE OF NEXT MEETING**

The next meeting was scheduled to take place on Thursday 22 February 2018 at 10.00am. It was also confirmed that a 2018 timetable would be circulated to members prior to the next meeting.

~~~~~

PERTH AND KINROSS COUNCIL
STRATEGIC POLICY AND RESOURCES COMMITTEE
CORPORATE HEALTH, SAFETY AND WELLBEING
CONSULTATIVE COMMITTEE

Minute of meeting of the Corporate Health, Safety and Wellbeing Consultative Committee held in the Council Chamber, Ground Floor, Council Building, 2 High Street, Perth on Monday 12 March 2018 at 10.00am.

Present: **Representing Perth and Kinross Council**
Councillor K Baird
Councillor P Barrett
Councillor E Drysdale
Councillor S McCole
G Boland (on behalf of Executive Director (Education and Children's Services))
C Flynn (on behalf of the Chief Executive)
P Steel (on behalf of Corporate Human Resources Manager)

Trade Union Safety Representatives and Elected Representatives of Employee Safety Committees
M Blacklaws, SSTA
S Peddie, EIS (substituting for M Swan)
T Todd, UCATT

In attendance: S Crawford, Head of Property Services, The Environment Service
J Handling, Health, Safety and Wellbeing Manager, The Environment Service
C Irons, Committee Officer, Corporate and Democratic Service
L McGeorge, Property Compliance Team Leader, Environment Service
R Turner, Health, Safety and Wellbeing, The Environment Service

Apologies: L McLaren, M Swan, J Dixon and A Taylor.

Councillor S McCole, Convener, in the Chair

1. CHANGE TO MEMBERSHIP

(i) It was noted that Murray Swan had been appointed by the EIS to replace Scott Peddie on the Committee. S Peddie was in attendance substituting for M Swan and the Convener thanked S Peddie for his commitment over the years as a member of the Committee and particularly during his appointment as Joint Secretary.

(ii) T Todd advised that A Thomas had resigned from his role as a union representative and there was no replacement from Unite the Union at this time.

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

3. MINUTES

The Minute of meeting of the Corporate Health, Safety and Wellbeing Consultative Committee of 11 December 2017 was submitted and approved as a correct record.

4. HEALTH, SAFETY AND WELLBEING REMIT

The Convener advised that a presentation had been arranged to determine if there was a gap in the reporting of Wellbeing to this Committee.

R Turner, Team Leader/Senior Health and Safety Adviser and P Steel, Human Resources Manager-Operations gave a presentation to members on the remit of the Committee.

R Turner referred to the meetings being held quarterly in each of the Services where all health and safety matters were discussed in more. Information on specific Service aspects were also reported to the Employee Joint Consultative Committee, Joint Negotiating Committee for Teachers and the Strategic Policy and Resources Committee.

R Turner also advised there was discussion of the following topics at Service and Divisional meetings :- Occupational Stress; Violence and Aggression; Alcohol and Drugs; Health and Safety Training; Health and Safety Executive visits; Needles/Sharps; Lone Working; Defibrillator Provision; Occupational Health provision; Health Surveillance and more.

These quarterly meetings were attended by Service Managers, employee representatives and Trade Union representatives. In addition, the Health and Safety Team Leader meets regularly with Heads of Service and Health and Safety Advisers attend divisional committees.

R Turner advised that the Corporate Health, Safety and Wellbeing Consultative Committee's role was to take an overview of Health, Safety and Wellbeing with all aspects reported on annually.

In examining the remit of the Committee and items reported to it, it was considered that Health Surveillance was not currently covered and it was proposed that it be included in future annual reports.

P Steel advised that there was the following reporting to the Employees Joint Consultative Committee and the Joint Negotiating Committee for Teachers:-

- Projects and Initiatives Annually in September

- Sickness Absence Six monthly
- Future Plans Annually in September
- Employee Survey results Annually after September survey

P Steel also advised of initiatives undertaken on wellbeing aspects :-

- Lunchtime Sessions eg Yoga; Working through the menopause
- Healthy Working Lives Programme
- Flu vaccination programme
- National Campaigns eg No Smoking Day; Cycle to Work Day
- Health Promotion Days eg Health checks – cholesterol, blood pressure

P Steel referred to the Scottish Performance Indicator comparing sickness levels annually with other Local Authorities; regular monitoring of the top three reasons for sickness absences; referrals to the occupational health service including counselling and physiotherapy and refresher training for employees if required.

The maximising attendance policy was currently being reviewed. Health & Wellbeing and sickness levels formed part of an annual report to the Strategic Policy and Resources Committee. Staff were also encouraged to think differently in work with sessions on Coping with Change and Your Career, Your future, resilience being delivered.

P Steel advised the Employee Survey had been conducted for over ten years and PULSE surveys had recently been introduced

Future plans included named representatives being appointed as Wellbeing Champions in Services and improved management information.

The Convener thanked R Turner and P Steel for the presentation and requested that the presentation be circulated to all members. (Presentation attached)

The Convener highlighted the reference to Wellbeing in the Committee's Constitution and questioned if it was still appropriate for this Committee to have Wellbeing included in the remit.

Councillor K Baird also thanked the officers for the presentation and stated that she was assured that a holistic approach was being taken with Wellbeing at the heart of everything the Council does and was comfortable with the approach currently taken.

Councillor E Drysdale welcomed the opportunity to challenge and question the remit of the Committee with the information presented today. He expressed concern that sickness absence records may not reflect that staff are suffering from workforce stress. He added that staff suffering from workplace stress may avoid or are afraid to take time off and usually worked long hours.

P Steel assured members that there were trained mental health first aiders throughout the Council and stress management guidance in place. P Steel added that often workplace stress was combined with stresses at home. To help address problems the Council promotes PKAVS and Carers Forums. With more people now living and working with cancer, sessions with McMillan had been arranged, 'Let's Talk About Cancer' for affected staff and their line manager.

Managers were expected to consider implications for staff who do not take their holidays to initiate early intervention or prevention and would, if appropriate, refer employees to Occupational Health and work jointly with other relevant agencies to support wellbeing at work.

M Blacklaws commented that that it was good that workplace stress had been highlighted but questioned if this was where it should be addressed as it was an extensive and diverse subject to consider. He suggested it was a cultural approach within the workplace which led to employees being unwell and not taking time off. M Blacklaws also referred to difficulties with the form to be completed by line managers to report stress which needed to be addressed. He also asked for clarification of what was included in health surveillance.

R Turner advised health surveillance was used to monitor employees whose work activities exposed them to specific risk and to ensure a job was not making a person unwell physically e.g. for a music teacher that could be a hearing test and for a grounds maintenance operative it could be a hand/arm vibration test.

P Steel added that mental health issues would be part of a risk assessment to highlight any stresses or pressures and would be discussed at team meetings, one-to-one meetings or off-line but that everyone was different and could react differently to others and require different support to their colleagues.

In conclusion, J Handling referred back to the presentation which listed items discussed at Service Health and Safety level and those that were covered by quarterly reporting to this Committee.

Councillor P Barrett referred to the change from the Health and Safety Committee to the Health, Safety and Wellbeing Committee and questioned if the agenda had changed to reflect the change in title. He added that with the gap analysis, the Constitution should now be reviewed and amended if appropriate. With this being a Corporate Consultative Committee there may not be a wellbeing role for the Committee. Alternatively, if reporting to the Committee was different to previous reporting then the remit would need to be expanded.

S Crawford suggested that third party contractors be considered in the review as the Council had a legal responsibility for them while working on Council premises.

Resolved

A working group be established comprising the Convener, the Vice-Convener and relevant officers to review the Committee's constitution and report back to the Committee on either a change to the reporting on Wellbeing issues to the Committee or a change to the Constitution.

5. HEALTH AND SAFETY PERFORMANCE QUARTERLY REPORT

There was submitted a report by the Transformation and Business Manager, the Environment Service (G/18/36) providing an overview of (i) the Performance Reviews, (ii) the most serious incidents and (iii) a general summary of all incidents affecting employees and non-employees, during quarter 3 of 2017/18, 1 October – 31 December 2017.

It was noted that due to resourcing issues within the Health, Safety and Wellbeing Team the timetable for carrying out Performance Monitoring Reviews was to be revised and circulated to Services.

Resolved:

- (i) Five Performance reviews undertaken in this quarter, be noted.
- (ii) Seven reportable Incidents in the quarter, be noted.
- (iii) The total number of employee incidents was one hundred and ninety-nine, which was a decrease compared to quarter 3 in 2016/17. The highest number of employee incidents in this quarter was violence and aggression.
- (iv) The total number of non-employee incidents was seventeen, which was the same as in quarter 3 in 2016/17. The highest number of non-employee incidents in this quarter were caused by sharp objects.

6. FIRE SAFETY QUARTERLY REPORT

There was submitted a report by the Transformation and Business Manager, the Environment Service (G/18/37) to (1) inform members of the Fire Safety key performance for quarter 3 of 2017/18 and (2) assist the Committee to monitor the Fire Safety performance across Perth and Kinross Council's Estate.

Resolved

- (i) Five Council premises had their Fire Risk assessment reviewed during quarter 3 of 2017/18.
- (ii) A revised Fire Risk Assessment Review programme to be developed this year, be noted.
- (iii) The Scottish Fire and Rescue Service carried out one audit of Council premises.
- (iv) There was one reported incident of fire in a Council premises during the quarter.

7. PROPOSED MEETING DATES FOR 2018

Resolved

The dates of 11 June, 17 September and 10 December 2018, be agreed.

8. DATE OF NEXT MEETING

It was noted that the next meeting will be held on Monday 11 June 2018 at 10.00am.

~~~~~

## PERTH AND KINROSS INTEGRATION JOINT BOARD

Minute of Meeting of the Perth and Kinross Integration Joint Board held in the Council Chamber, Ground Floor, Council Building, 2 High Street, Perth on Friday 23 March 2018 at 9.30am.

### **Present:**

#### **Voting Members**

Councillor C Reid, Perth and Kinross Council (Vice-Chair)  
Councillor C Ahern, Perth and Kinross Council  
Councillor E Drysdale, Perth and Kinross Council (up to and including Item 9)  
Councillor X McDade, Perth and Kinross Council (up to and including Item 9)  
L Dunion, Tayside NHS Board (Chair)  
S Hay, Tayside NHS Board (from Item 4 onwards)  
S Tunstall-James, Tayside NHS Board

#### **Non-Voting Members**

J Pepper, Chief Social Work Officer, Perth and Kinross Council  
R Packham, Chief Officer  
J Smith, Chief Finance Officer  
J Foulis, NHS Tayside

#### **Additional Members**

L Marley, NHS Tayside (on behalf of Dr D Walker)  
Dr A Noble, External Adviser to Board

#### **Stakeholder Members**

F Fraser, Staff Representative, Perth and Kinross Council  
A Drummond, Staff Representative, NHS Tayside  
H MacKinnon, Third Sector Interface  
B Campbell, Carer Public Partner (up to and including Item 8 on the agenda)  
L Lennie, Service User Public Partner

### **In Attendance:**

J Valentine, Depute Chief Executive and Chief Operating Officer, Perth and Kinross Council; G Taylor, Clerk; S Hendry, P Steel and S Rodger (all Corporate and Democratic Services, Perth and Kinross Council; D Fraser, E Devine, P Henderson, S Gunnion, V Johnson, J Cormack, and H Dougall (all Perth and Kinross Health and Social Care Partnership); and K Wilson, NHS Tayside.

### **Apologies:**

J Golden, Tayside NHS Board  
Dr D Carey, Independent Contractor  
Dr N Prentice, NHS Tayside  
Dr D Walker, NHS Tayside

## **1. WELCOME AND APOLOGIES**

L Dunion welcomed all those present to the meeting and apologies were noted as above.

## **2. DECLARATIONS OF INTEREST**

There were no Declarations of Interest made in terms of the Perth and Kinross Integration Joint Board Code of Conduct.

## **3. MINUTE OF PREVIOUS MEETING**

The minute of meeting of the Perth and Kinross Integration Joint Board of 26 January 2018 was submitted and approved as a correct record.

*S HAY ENTERED THE MEETING AT THIS POINT*

## **4. ACTION POINT UPDATE**

There was submitted and noted the action point update for the Perth and Kinross Integration Joint Board as at 23 March 2018 (G/18/44).

*IT WAS AGREED TO VARY THE ORDER OF BUSINESS AND CONSIDER ITEM 10.1 ON THE AGENDA AT THIS POINT*

## **5. CHIEF OFFICER STRATEGIC UPDATE**

There was submitted a report by the Chief Officer (G/18/49) updating board members on progress against tasks outlined in the rolling actions list.

### **Resolved:**

- (i) The plans put in place for the Perth and Kinross Health and Social Care Partnership during the winter/festive period (November 2017 to March 2018) as set out in Report G/18/49 be noted;
- (ii) The progress with implementation of the Mental Health Transformation Programme, as set out in Report G/18/49, be noted;
- (iii) The progress on the implementation of the refresh of the Perth and Kinross Integration Joint Board Strategic Plan, due in 2018, and set out in Report G/18/49, be noted.
- (iv) The Chief Officer be instructed to continue discussions with Stagecoach on the provision of bus services that link with Murray Royal Hospital, Perth and provide an update at the next meeting.

## **6. MATTERS ARISING**

There were no matters arising from the previous minute.

## **7. MEMBERSHIP UPDATE**

It be agreed that Dr Daniel Carey replace Dr Neil McLeod as a non-voting member of the Perth and Kinross Integration Joint Board.

## **8. RECORDING OF MEETINGS**

It be agreed to amend Standing Orders and liaise with Perth and Kinross Council on the recording of meetings of the Integration Joint Board for public viewing online following meetings, with recordings being retained for 12 months.

## **9. REDESIGNING CARE**

### **9.1 REVIEW OF RESIDENTIAL CARE**

#### **(i) REVIEW OF RESIDENTIAL CARE**

#### **(ii) SUPPLEMENTARY BRIEFING NOTE – REVIEW OF RESIDENTIAL CARE**

There was submitted a report by the Chief Officer (G/18/45) providing the results of a formal consultation and options appraisal commissioned by the Board to determine the preferred alternative service delivery model for directly provided in-house adult residential care service. The report had been deferred from the meeting of the Board of 26 January 2018.

A supplementary briefing note was also submitted by the Chief Officer (G/18/46) providing supporting information in relation to the Review of Residential Care.

#### **Motion (L Dunion and S Hay)**

- (i) The outcome of the Option Appraisal be noted and the highest scoring Option 4, Closure of Beechgrove Care Home, as set out in Report G/18/45, be approved.**
- (ii) Perth and Kinross Council as the relevant employer to continue the engagement and progress required in consultation with the Trade Unions and employees.**
- (iii) It be noted that the implementation of Option 4 generates a saving of £528k, leaving a shortfall in the savings target of £168k, with the Chief Officer directed to identify alternative savings options to meet the shortfall.**
- (iv) The Chief Officer report back on the progress of the implementation of Option 4 to the Integration Joint Board in 12 months time.**
- (v) The Chief Officer monitor and review the new model of residential care provision to ensure that it continues to align with the strategic objectives of the Integration Joint Board.**

Amendment (Councillors E Drysdale and X McDade)

- (i) The outcome of the Option Appraisal be noted and Option 1, the status quo, as set out in Report G/18/45, be approved.
- (ii) Perth and Kinross Council and NHS Tayside be called upon to make representations through COSLA and NHS Scotland to the Scottish Government to address the acute funding shortfall in health and social care services.
- (iii) Partners be called upon to fund any remaining shortfall in 2018/19 finances at the end of that year from their financial reserves.
- (iv) A further review to take place of overall budgets, as currently planned, ahead of 2019/20.

*THERE FOLLOWED A FIFTEEN MINUTE RECESS AND THE MEETING RECONVENED AT 11.20AM*

In terms of Standing Order 3.5, the Chair ruled that the Amendment was not competent.

Amendment (Councillors X McDade and E Drysdale)

- (i) The outcome of the Option Appraisal be noted and Option 1, the status quo, as set out in Report G/18/45, be approved.
- (ii) The Chief Officer be remitted to explore alternative savings options as part of the Review of Residential Care.

In terms of Standing Order 3.5, the Chair ruled that the Amendment was not competent.

Amendment (Councillors X McDade and E Drysdale)

- (i) The outcome of the Option Appraisal be noted and Option 1, the status quo, as set out in Report G/18/45, be approved.
- (ii) The financial deficit to be funded by Perth and Kinross Council earmarked reserves for social care for 12 months the Chief Officer be instructed to examine options for recurring funding beyond this timescale.

In terms of Standing Order 3.5, the Chair ruled that the Amendment was not competent.

In terms of Standing Order 13.1, Councillor X McDade proposed the suspension of Standing Orders 14 and 15. In terms of Standing Order 3.5, and in the absence of any competent amendments, the Chair ruled that this was not competent.

The Chair asked the voting members of the Board to indicate by a show of hands whether they were not willing to support the recommendations in Report G/18/45.



**Resolved:**

In accordance with the Motion.

*COUNCILLORS E DRYSDALE AND X McDADE, AND B CAMPBELL LEFT THE MEETING AT THIS POINT.*

**10. FINANCE AND GOVERNANCE**

**10.1 2017/18 FINANCIAL POSITION AND FORWARD LOOK**

There was submitted a report by the Chief Financial Officer (G/18/47) providing a summary of the issues impacting on the financial position of the Perth and Kinross Integration Joint Board in 2017/18, based on the 9 months to 31 December 2017.

**Resolved:**

The forecast financial position for 2017/18, as detailed in Appendix 1 to Report G/18/47, be noted.

**10.2 2018/19 BUDGET**

There was submitted a report by the Chief Financial Officer (G/18/48) seeking approval from the Integration Joint Board to the 2018/19 Financial Plan, including the budget proposals from both Perth and Kinross Council and NHS Tayside, and the 2018/19 Transformation and Efficiency Programme.

**Resolved:**

- (i) The proposed recurring budget offer from Perth and Kinross Council (PKC) for 2018/19, as set out in Report G/18/48, be approved, and the Chief Officer be requested to write to PKC on this basis and thereafter issue a formal direction, noting that whilst the budget proposal from PKC is considered manageable in 2018/19, it is essential that a fair settlement is agreed for 2019/20.
- (ii) The Chief Officer be requested to seek early discussions with PKC in respect of the 2019/20 budget to safeguard essential services in future years.
- (iii) The Chief Officer be requested to seek a formal proposal from PKC in relation to the Council's proposed transfer of the £538k budget for Citizens Advice Bureau, Independent Advocacy and Credit Union.
- (iv) The recurring budget offer from NHS Tayside (NHST) for 2018/19, as set out in Report G/18/48, be approved, and the Chief Officer be requested to write to NHST on this basis and thereafter issue a formal direction.
- (v) The Chief Officer to conclude discussions with NHST about the NRAC prescribing, medical locum bridging and complex car package funding.
- (vi) The 2018/19 Perth and Kinross Integration Joint Board Financial Plan, and the associated 2018/19 Transformation and Efficiency Programme, as detailed in Report G/18/48, be approved.
- (vii) The £1.2m gap in the 2018/19 Financial Plan, along with the further work being undertaken to deliver a balanced budget, be noted.
- (viii) The Chief Officer to develop proposals for the meeting of the Integration Joint Board on 22 June 2018 for a collaborative budget process with NHST and PKC for 2019/20.

- (ix) The Board passed on their appreciation to the work done by all relevant staff in the preparation of the 2018/19 budget proposals.

### **10.3 AUDIT AND PERFORMANCE COMMITTEE UPDATE**

Councillor C Ahern, Chair of the Audit and Performance Committee of the Integration Joint Board, provided a verbal update to the Board following the [meeting of the Committee on 6 March 2018](#) focusing on areas such as strategic planning, risk management, clinical, care and professional governance and delayed discharge performance

The Board noted the position.

### **11. GP PRESCRIBING FORECAST 2017/18**

There was submitted a report (G/18/50) by the Clinical Director providing an update on the forecast position on prescribing for 2017/18 and the key issues impacting on performance.

#### **Resolved:**

- (i) The year end forecast overspend of £1.638m compared to the £1.687m plan, as detailed in Report G/18/50, be noted.
- (ii) The issues impacting on expenditure and the overall positive position on growth, as set out in Report G/18/50, be noted.
- (iii) The progress in implementing the GP Engagement Programme and the spend forecast for 2017/18 of £47,000 be noted. The Clinical Director to submit a revised funding request for 2018/19 and 2019/20 to the next meeting of the Board on 22 June 2018.
- (iv) The difficulties in obtaining robust management information that ties GP Practice level data to financial expenditure on a regular basis be noted, and the Chief Officer be instructed to ensure that this is resolved as soon as possible.

### **12. PERTH AND KINROSS CHILD PROTECTION COMMITTEE (CPC) STANDARDS AND QUALITY REPORT 2016-2017**

The Board noted a joint report by the Chief Executive and Executive Director (Education and Children's Services), Perth and Kinross Council (17/320) on the Perth and Kinross Child Protection Committee Standards and Quality Report 2016-2017. It was noted that the report had also been endorsed by Perth and Kinross Council at its meeting of 4 October 2017.

### **13. WINTER PLAN 2017/18 UPDATE**

The Board noted a report by the Chief Officer (G/18/51) on the Winter Plan 2017/18 Update and requested a detailed report be submitted to the Board on 22 June 2018.

#### **14. FUTURE MEETING DATES 2018**

Friday 11 May 2018 at 9.30am – Briefing Session  
Friday 22 June 2018 at 9.30am – IJB Meeting  
Friday 24 August 2018 at 9.30am – Briefing Session  
Friday 28 September 2018 at 9.30am – IJB Meeting  
Friday 26 October 2018 at 9.30am – Briefing Session  
Friday 30 November 2018 at 9.30am – IJB Meeting

#### **15. VALEDICTORIES**

The Chief Officer referred to this being the last meeting of the Integration Joint Board for both Councillor Crawford Reid, Vice-Chair, and Sheila Tunstall James and thanked them for their contribution to the work of the Board.

The Chief Officer also referred to this being the last meeting for Linda Dunion, Chair of the Board and former Vice-Chair of both the Board and previous Pathfinder Board and paid tribute to the commitment and contribution she had made in her various roles and wished her well for the future.



At a MEETING of the **TAY CITIES REGION JOINT COMMITTEE** held at Dundee on Friday, 18th May, 2018.

Present:-

Angus Council

Councillor Bill DUFF

Councillor Bob MYLES

Councillor Angus MacMillan DOUGLAS

Dundee City Council

Councillor John ALEXANDER

Councillor Lynne SHORT

Councillor Richard McCREADY

Fife Council

Councillor Tim BRETT

Councillor Karen MARJORAM

Councillor David ROSS

Perth & Kinross Council

Councillor Murray LYLE

Councillor Dave DOOGAN

Councillor Colin STEWART

Non-Elected Members

Gordon McGUINNESS, Skills Development Scotland

Tim ALLAN, Tay Cities Enterprise Forum

Professor Sir Pete DOWNES, Principal, University of Dundee Regional HE/FE Forum

Also Present

David LITTLEJOHN, Tay Cities Deal

Ian SCOTT, Scottish Enterprise

Steve GRIMMOND, Fife Council

David MARTIN, Dundee City Council

Mike GALLOWAY, Dundee City Council

Margo WILLIAMSON, Angus Council

Alan McKEOWN, Angus Council

Jim VALENTINE, Perth & Kinross Council

Julie FARR, Third Sector

Alison CARRINGTON, Skills Development Scotland

Alan McGREGOR, Glasgow University

Apologies

Apologies were intimated from Ellis Watson.

**I DECLARATION OF INTEREST**

No declarations of interest were made.

**II CONVENER AND VICE-CONVENER**

In terms of Clause 12 of the Minute of Agreement, the Joint Committee agreed that appointments for the Convenership of the Joint Committee be made on a calendar year basis, from December 2017 to November 2018.

Accordingly, it was noted that Councillor Bob Myles would continue as Chair for this period.

The Joint Committee noted that following the death of Councillor Ian Campbell, a vacancy had arisen for a Vice Convener.

The Joint Committee agreed that Councillor Murray Lyle be appointed as Vice Convener.

### **III MINUTE OF MEETING OF 8TH DECEMBER, 2017**

The minute was submitted and approved.

### **IV MATTERS ARISING**

There were no matters arising.

### **V TAY CITIES DEAL UPDATE**

There was submitted Report TCRJC2-2018 by the Head of Tay Cities Deal providing the Joint Committee with an update on progress and the anticipated timescale for the conclusion of the Tay Cities Deal.

The Joint Committee:-

- (i) Noted the content of this report; and
- (ii) requested that a further progress update be made at its next meeting.

### **VI SKILLS**

- TAY CITIES SKILLS INVESTMENT PLAN, PROFESSOR ALAN MCGREGOR, GLASGOW UNIVERSITY (PRESENTATION)

A presentation was given to the Joint Committee by Professor Alan McGregor of Glasgow University on the Tay Cities Regional Skills Investment Plan, a copy of which is appended to the Minute.

Professor McGregor outlined issues considered in the preparation of the plan, in particular economic projections within the region and how it was paramount for Tay Cities partners to employ a joined up approach to ensure robust economic outcomes for the area.

It was noted that a finding of the plan consultation papers was that challenges may be faced regarding skills development/employer/sector requirements and retention of skilled personnel. However, many assets existed within the Region which could be expanded such is the many exceptional opportunities for further education within the region, increasing business opportunities and innovative intervention around employability.

Furthermore Skills Development Scotland would support the Delivery of Regional Economic of Strategy which aimed to:-

- Raise productivity to Scottish average level.
- Close jobs gap and improve job quality.
- Reduce unemployment.
- Focus on sectoral strengths and opportunities.
- Work to create a smarter and fairer Tay Cities region.
- Help simplify skills system, actively address unnecessary duplication, build agility respond quickly to shocks and opportunities.

Actions to achieve these goals were outlined, noting that these required to be delivered effectively, and also that capacity to make decisions based on evidence existed. Furthermore, annual reviews should be undertaken to measure progress and findings be acted upon to ensure consistent and meaningful progress is made.

The Joint Committee then had the opportunity to ask questions of Professor McGregor and the undernoted points discussed:-

- The impact that Brexit may have on the regional economy
- The importance of the Region as a whole building on existing resources
- Identification of skills needed within region and the development of this region and the development of this
- How private/third sector involvement at future stages in the process was paramount.

The Joint Committee thanked Professor McGregor for his interesting and informative presentation.

## **VII INVESTMENT**

#SCOTLANDISNOW, ERIC SIMPSON, SDI (PRESENTATION)

TAY CITIES TRADE AND INVESTMENT PARTNERSHIP, MERLYN DUNN, ANGUS COUNCIL (PRESENTATION)

SCOTLAND'S TAY COUNTRY, ALAN GRAHAM, PERTH AND KINROSS COUNCIL (PRESENTATION)

Presentations were given to the Joint Committee by Eric Simpson, Merlyn Dunn and Alan Graham, a copy of which are appended to the Minute.

The first presentation focused on the brand #Scotlandisnow, its ambition to be an opportunity to communicate "Scottishness" to the world through old and new media and help ensure Scotland's business community had the appropriate information and support to drive investment, economic impact.

The second presentation outlines the history of the Tay Cities Trade and Investment Partnership, its future and challenges faced, particularly lower than average Foreign Direct Investment. This was due to factors including economies of scale and rural bias within the region. However, it was anticipated that a more joined up approach and shared pathway for business would address this, along with the development of an interactive Asset Map and common events calendar.

The final presentation was on Scotland's Tay Country – a regional approach to Tourism. There was a strong existing tourism business base within the area, however more formalised partnership arrangements would be likely to increase this. Again, it was key to the future success of tourism that clear strategic goals were developed, business skills developed in key areas including digital capabilities and the needs of new and emerging markets adequately met.

After the presentations were made, a brief question and answer session followed with members noting the following points:-

- the scale of existing opportunities for development be fully explored.
- Assets be clearly pinpointed.
- The most opportune time for increased private sector involvement be identified and acted upon.

The Joint Committee thanked Eric Simpson, Merlyn Dunn and Alan Graham for their presentations.

## **VIII TAY CITIES DEAL GOVERNANCE**

There was submitted Report No TCRJC1-2018 by the Clerk to the Tay Cities Region Joint Committee updating the Joint Committee on progress with regard to the governance of the Tay Cities Deal.

The Joint Committee noted that:-

- (i) The Standards Commission for Scotland had granted a Dispensation Request for the Tay Cities Deal (Appendix 1 attached); and
- (ii) The Clerk would prepare Standing Orders for approval by the Joint Committee and a Joint Committee Agreement for approval by the organisations represented on the Joint Committee.

## **IX AOCB**

- (i) The Joint Committee agreed that should progress be made with regards to the conclusion of the Tay Cities Deal prior to the next meeting, then a written update be provided for all members.

## **X DATE OF NEXT MEETING**

24th August, 2018 in Committee Room 1, 14 City Square, Dundee.

Bob MYLES, Convener.



# **PERTH & KINROSS COUNCIL**

## **Strategic Policy & Resources Committee**

**12 September 2018**

### **REVENUE BUDGET 2018/19 – MONITORING REPORT NUMBER 1**

**Report by the Head of Finance (Report No. 18/284)**

#### **PURPOSE OF REPORT**

This report provides an update on progress with the 2018/19 General Fund Revenue Budget based upon the June 2018 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.

The total net projected over spend on the 2018/19 General Fund Management Budget is £508,000 (see Appendix 1).

#### **1. BACKGROUND / MAIN ISSUES**

- 1.1. This is the first report updating the Committee on progress with the 2018/19 Revenue Budget. Appendix 1 to this report summarises the current projected year end (outturn) position for each Service based upon the June 2018 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 2018/19 on 22 February 2018 (Report No. 18/47 refers). In addition, adjustments that were approved by the Council on 20 June 2018 (Report No 18/213 refers) and the Strategic Policy and Resources Committee on 18 April 2018 (Report No. 18/133 refers) are reflected in Appendix 1 (Column 2).
- 1.3. The Council's Financial Regulations allow Executive 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 2018/19 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 £988,000 which represents 0.37% of total net Service expenditure.

(In the corresponding report in September 2017, the projected under spend was £1,592,000 which represented 0.50% of total net Service expenditure).

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 £878,000 less than budget.

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

- Staff costs (under spend of £268,000) due to additional slippage in excess of budgeted levels.
- Property Costs (under spend of £11,000) due to deductions to the Investment in Learning contract to date.
- Supplies & Services (under spend of £294,000) due, in the main, to approved Revenue Budget Flexibility from 2017/18 no longer being required.
- Transport costs (under spend of £45,000) on car allowances and travel.
- Home to School Transport (over spend of £200,000) due to changing demand patterns in relation to additional support needs provision.
- Third Party Payments (under spend of £36,000) due, in the main, to a lower than anticipated uptake for continuing care.
- Residential Schools / Foster Care & Kinship Care (net under spend of £446,000) due primarily, to changes in activity and the number of foster carers.
- Income (over spend of £22,000) due to variances across a number of income streams within the Service.

2.1.5 There is a projected under spend of £570,000 on Devolved School Management budgets (DSM) due, mainly, to staff slippage, educational materials 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 2019/20.

2.1.6 The projected carry forward of £570,000 represents 0.63% of the overall DSM budget.

2.1.7 At this stage of the academic year, expenditure from the Pupil Equity Fund is projected to be £106,000 less than the allocation from the Scottish Government of £1,661,520. In line with the terms of this funding, it is anticipated that this under spend will be carried forward to 2019/20 to meet future commitments.

2.1.8 **Housing & Environment:** The projected outturn is currently anticipated to be £48,000 less than budget,

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

- Service Wide Budgets (over spend of £340,000) due to challenges in the identification of procurement savings.
- Planning & Development (under spend of £150,000) due to additional income from annual rent reviews and higher occupancy levels.
- Roads & Transport (over spend of £100,000) due to increased public transport tender costs.
- Operations, Waste Strategy & Fleet Management (over spend of £100,000) due to increases in fuel costs offset by additional income from recyclates.
- Housing (over spend of £30,000) due to additional property costs.
- Safer Communities (under spend of £10,000) due to additional staff slippage.
- Property (under spend of £300,000) due to savings on energy and water costs.
- Business & Resources (under spend of £158,000) due to additional staff slippage and the accelerated delivery of approved savings.

2.1.10 **Corporate and Democratic Services:** The projected outturn is currently anticipated to be £62,000 less than budget.

2.1.11 This projected under spend is made up as follows –

- Staff slippage in excess of budgeted levels (under spend of £15,000).
- Other net under spends across all Divisions (under spend of £47,000).

## 2.2 Issues Arising from Financial Year 2017/18

2.2.1 In completing the 2017/18 Unaudited Annual Accounts a number of issues have been identified which require adjustments to be made to the 2018/19 Management Budget.

### Devolved School Management (DSM)

2.2.2 In setting the 2018/19 Final Revenue Budget on 22 February 2018 (Report No. 18/47 refers) the Council approved a Devolved School Management (DSM) carry forward of £859,000. However, the final under spend on the DSM scheme was £1,205,000, an increase of £346,000 mainly due to additional slippage and a rephasing of expenditure in line with the academic year.

2.2.3 **ACTION:** The Committee is requested to allocate the additional under spend of £346,000 to Education & Children's Services to reflect the additional Devolved School Management scheme balances brought forward from 2017/18. 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 2017/18 but not utilised by 31 March 2018 should be accounted for in Reserves at the end of the financial year. During 2017/18 £1,318,000 of revenue grants were received including the Pupil Equity Fund, Developing Scotland's Young Workforce, 1 + 2 Languages and Syrian Refugees.
- 2.2.5 Approval is now sought to adjust the budgets of Education & Children's Services (£908,000), Housing & Environment (£300,000), Corporate & Democratic Services (£11,000) and Health & Social Care (£99,000) for the additional grant funding of £1,318,000.
- 2.2.6 **ACTION:** The Committee is asked to approve the adjustments totalling £1,318,000 to the above Service budgets, funded from Reserves, to reflect revenue grants received in 2017/18 in respect of expenditure which will not be incurred until 2018/19. 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.

## Modern Apprentice Programme

- 2.2.7 On 29 November 2017 the Strategic Policy & Resources Committee approved that the final under spend in 2017/18 on the Modern Apprentice programme be carried forward to meet future commitments (Report No. 17/388 refers). The final under spend of £172,000 in 2017/18 has been earmarked in Reserves in the Unaudited Annual Accounts considered by the Audit Committee on 27 June 2018 (Report No. 18/233 refers). Approval is now sought to draw down £101,000 of this earmarked Reserve to support known commitments.
- 2.2.8 **ACTION:** The Committee is asked to transfer £101,000 from Reserves to Corporate & Democratic Services to fund known commitments in relation to the Modern Apprentice Programme. This adjustment is reflected in Appendix 1 (Column 3) to this report and has no overall impact on the budgeted level of uncommitted Reserves.

## Transformation Programme (including Workforce Management and Organisational Change)

- 2.2.9 The 2017/18 Unaudited Accounts include a rephasing of expenditure in relation to a number of previously approved transformation projects. Approval is sought to adjust the budgets for Education & Children's Services (£90,000), Housing & Environment (£14,000), Corporate & Democratic Services (£103,000) and Health & Social Care (£59,000) to reflect this.
- 2.2.10 **ACTION:** The Committee is asked to transfer £266,000 from Reserves to the Services listed above to reflect revised expenditure profiles in relation to Transformation. These adjustments are reflected in Appendix 1 (Column 3) to

this report and have no overall impact on the budgeted level of uncommitted Reserves.

## **2.3 Movements in Funding**

- 2.3.1 Since the 2018/19 Final Revenue Budget was updated by the Strategic Policy & Resources Committee on 18 April 2018 (Report No. 18/133 refers), notification has been received of additional resources in the current financial year as set out in paragraphs 2.3.2, 2.3.4 and Appendix 3.

### Scottish Government: Revenue Support Grant: (£121,070)

- National Minimum School Clothing Grant: £73,000 (Education & Children's Services – ECS)
  - Access to Free Sanitary Products: £48,070 (ECS)
- 2.3.2 The Scottish Government has advised that the increase in Revenue Support Grant of £121,070 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 2.3.1 above. These adjustments are reflected in Appendix 1 (Column 4) to this report.

### Scottish Government Ring Fenced Grant (reduction of £3,000)

- 2.3.4 The Scottish Government has confirmed that the final amount allocated for Gaelic Education will be £3,000 less than previously anticipated. It is therefore necessary to adjust both the budget for Education & Children's Services and Ring Fenced Grant.
- 2.3.5 **ACTION:** The Committee is asked to approve the adjustments set out at 2.3.4 above. This adjustment is reflected in Appendix 1 (Column 4) to this report.

### Other Funding: (£1,513,118)

- 2.3.6 Other funding amounting to £1,513,118 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.
- 2.3.7 **ACTION:** The Committee is asked to note the receipt of £1,513,118 of additional resources, with this funding being reflected within Education & Children's Services; Housing & Environment and Corporate & Democratic Services as additional grant income. The current projected outturn assumes that all of these additional resources will be fully expended in 2018/19.

## 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 20 June 2018 – Report No. 18/213 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 £3,770,000 which reflects the review of the operation of the Loans Fund, particularly around asset lives and the write down / amortisation of capital expenditure, reported to Council on 20 December 2017 (Report No. 17/414 refers). There is also a reduction in the projected level of income from Interest on Revenue Balances of £67,000. These projections reflect the financial implications of treasury management activity in the year to date.
- 2.4.3 **ACTION:** The Committee is requested to approve the virement of £3,770,000 from the Capital Financing Costs (Loan Charges) Budget and £67,000 to Interest on Revenue Balances with an increase of £3,703,000 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 2018/19 Management Revenue Budget continues to reflect current Service needs and operational requirements the following virements between budgets are required.
- Building Ambition – a blueprint for a 21<sup>st</sup> Century Council (considered by the SP&R Committee on 7 February 2018 (Report No. 18/44 refers)) approved the consolidation of “all corporate, business and governance functions” under the leadership of the Depute Chief Executive in his capacity as Chief Operating Officer. To that end a net virement (£4,130,000) is required to transfer the budgets for Revenues & Benefits, Welfare Rights and the Customer Service Centre from Housing & Environment to Corporate & Democratic Services.
  - Housing & Environment to Health & Social Care (net virement of £156,000) to reflect activity, primarily around the Independent Advocacy Service.
  - Renewal & Repair Fund to Corporate & Democratic Services (£20,000) to fund a number of developments on the Integrated Human Resources & Payroll System – see Capital Monitoring Report No. 3 to the Strategic Policy & Resources Committee on 7 February 2018 (Report No. 18/42 refers).

- Education & Children's Services to Corporate & Democratic Services (£12,000) for Community Learning & Development.
- Housing & Environment to Corporate & Democratic Services (£14,000) for village hall payments.

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

### Transformation Programme (including Workforce Management and Organisational Change)

- 2.5.1 Approval is sought to adjust the budgets for a number of approved transformation projects as set out in Appendix 4 to reflect changes in the phasing of expenditure.
- 2.5.2 **ACTION:** The Committee is asked to transfer £746,000 from Reserves to the Services listed in Appendix 4 to reflect revised expenditure profiles in relation to Transformation. These adjustments are reflected in Appendix 1 (Column 6) to this report and have no overall impact on the budgeted level of uncommitted Reserves.
- 2.5.3 In addition, the 2017/18 Unaudited Annual Accounts includes £1,360,000 in an earmarked Reserve for further transformation and organisational development. Previous Strategic Policy & Resources Committees have already approved contributions from this earmarked Reserve towards a number of projects.
- 2.5.4 Services have identified a number of further proposals which the Executive Officer Team has now had the opportunity to review and endorse.

### Digital Skills / Workplace Programme – £67,000

- This initiative originally received funding in December 2017 which funded the recruitment of two graduates for the period until December 2018. To date this funding has enabled the provision of a range of digital skills opportunities across the Council. This bid seeks to extend the existing graduate posts until 31 March 2020, to further develop the digital approaches on offer, including those available to elected members.

### Staff Engagement – £12,000

- The Horizons Conference took place on 26 April 2018 which promoted the Corporate Plan 2018 – 2022, acknowledged the Council's progress to date and set out the next stages of its transformation journey. The conference was attended by over 200 members of staff and community planning partners. The purpose was to inform and to inspire colleagues

through the provision of a range of conference experiences created to support learning and networking for growth and development.

#### Early Years Programme – Career Pathway - £64,000

- This funding will create a career pathway for four staff at Beechgrove Residential Care Home, who were at risk of redundancy. The pathway includes the creation of a new programme which allows staff to work towards their SQA Level 3 in Social Services (Children & Young People) and gain experience in early learning and childcare, with a guarantee of an Early Childhood Practitioner (ECP) post at the end of the programme. These posts will contribute to the Council delivering on the expansion of early learning and childcare (1140 hours).

#### Restorative Approaches £3,000

- This funding will continue to build capacity to support the embedding of restorative approaches within schools through the provision of 3 days' professional development to a group of 10 teaching staff. The approach will support restorative practitioners and teaching staff to deliver training to others throughout Perth and Kinross schools, supported by Education Scotland. This model has been commended as good practice by Education Scotland. More specialist professional development is now required in order to continue to support schools to broaden and deepen their knowledge and skills, and to ensure sustainability and embedding of this approach.

#### Leadership & Management – £5,000

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

2.5.5 **ACTION:** The Committee is asked to approve the transfer from Reserves of £79,000 to Corporate & Democratic Services and £72,000 to Education & Children's Services. These adjustments are reflected in Appendix 1 (Column 6) to this report and have no overall impact on the budgeted level of uncommitted Reserves.

#### Provision of Affordable Housing - Council Tax 2nd Home and Long Term Empty Property Discount

2.5.6 The Strategic Policy & Resources Committee of 18 April 2018 approved the utilisation of £200,000 in 2018/19 from the earmarked Reserve for Affordable Housing (resources accrued from reductions in Council Tax discounts) to take forward the Empty Homes Initiative project that brings unused domestic properties back into use (Report No. 18/133 refers).



- 2.5.7 Due to the success of this initiative and of the work of the Private Sector Access Team, there has been an increase in demand from landlords to bring further empty properties back into use. As a result of this, the Committee is asked to approve an additional contribution of £180,000 in 2018/19 from the earmarked Reserve for Affordable Housing.
- 2.5.8 **ACTION:** The Committee is asked to approve the transfer from Reserves of £180,000 to Housing & Environment for further expenditure on the Empty Homes Initiative. This adjustment is reflected in Appendix 1 (Column 6) to this report and has no overall impact on the budgeted level of uncommitted Reserves.

#### Review of Residential Care Services

- 2.5.9 Following the review of residential care services and the decision to close Beechgrove Residential Care Home for the Elderly, the Council is required to identify options for the employees affected. Of the 35 employees affected, 26 individuals have been redeployed (four of whom are included in the Early Years Programme described at 2.5.4 above) and 9 individuals have sought to voluntarily leave the employment of the Council. The upfront costs to the Council of Voluntary Severance for the 9 employees concerned is £218,000 therefore approval is sought to transfer the required amount to Health & Social Care which will be funded from the earmarked Reserve in the 2017/18 Unaudited Accounts for the Health and Social Care Partnership.
- 2.5.10 **ACTION:** The Committee is asked to approve the transfer from Reserves of £218,000 to Health & Social Care to fund workforce management costs. This adjustment is reflected in Appendix 1 (Column 6) to this report and has no overall impact on the budgeted level of uncommitted Reserves.

#### REACH Project (formerly the review and remodelling of residential care (children & young people))

- 2.5.11 Approval is sought to transfer funding from earmarked Reserves towards the Reach Transformation project. The Council has previously approved the use of up to £1,700,000 of earmarked Reserves to deliver this project (Report No. 17/262 refers) and £302,000 is required in the current year.
- 2.5.12 **ACTION:** The Committee is asked to approve the transfer from earmarked Reserves of £302,000 to Education & Children's Services to take forward the REACH project. This adjustment is reflected in Appendix 1 (Column 6) to this report and has no overall impact on the budgeted level of uncommitted Reserves.

### **3. CORPORATE BUDGETS**

#### Council Tax Income

- 3.1 The monitoring of Council Tax Income as at 30 June 2018 indicates that additional income in excess of budget in the order of £300,000 will be

generated in the current year. The primary reasons for this additional income are anticipated favourable movements in the provisions for bad debts and a net increase in the Council Tax base in excess of budget assumptions.

- 3.2 These projections are indicative at this stage and are subject to further review. This additional income is reflected in Appendix 1.

#### Health & Social Care - Perth & Kinross Integration Joint Board

- 3.3 The projected outturn for Health & Social Care is split between that which is delegated to Perth & Kinross Integration Joint Board and that which remains with the Council. Full details of the projected outturn for Health & Social Care are set out in Appendix 5.

- 3.4 The meeting of Perth & Kinross Integration Joint Board (IJB) of 28 September 2018 will consider a financial update as at 31 July 2018 from the Board's Chief Finance Officer which will set out a projected net over spend of £1,413,000.

- 3.5 This projected net over spend is made up as follows –

- Older People (over spend of £712,000) due primarily to increased demand for Care at Home, the increasing costs of interim care home placements, increased demand for direct payments and occupational therapy equipment and rising demand for physical disability residential and nursing home placements. This is partially offset by additional income in relation to local authority residential homes.
- Adult Support & Wellbeing (projected over spend of £573,000) due in the main, to increased demand for complex care including learning disability and mental health placements and increased direct payments partially offset by projected non-recurring under spends within the Supported Living Service.
- Localities and Early Intervention & Prevention (projected under spend of £50,000) due to savings on staff, property, transport and third party costs across this area of Service delivery.
- Management & Commissioned Services (projected over spend of £178,000) due, in the main, to savings in relation to procurement and modernisation not being achieved partially offset by additional income and staff slippage.

- 3.6 The approved Integration Scheme sets out a clear process by which projected over spends should be handled –

- “The Chief Officer and Chief Finance Officer must take remedial action to prevent the over spend materialising.
- In the event that the remedial action cannot prevent the over spend, the IJB will present a recovery plan to the Partners to address any in year over

spends and any recurring over spends for future financial years without impacting on the achievement of performance outcomes.

- In the event that the recovery plan is unsuccessful, and an over spend is still projected at the year-end, uncommitted Reserves held by the IJB would firstly be used to address any over spend.
- If after the application of Reserves there remains a forecast overspend, a revised Strategic Plan must be developed to enable the over spend to be managed in subsequent years.
- In the event that an over spend is evident following the application of a recovery plan, use of Reserves or, where the Strategic Plan cannot be adjusted, the over spend may be allocated based on each Partner's proportionate contribution to the IJB's Budget Requisition for that financial year on a like for like basis".

3.7 Therefore, if all of the options listed above are fully exhausted, this projected over spend will require to be funded by the Council. This position will be kept under review and reported to future meetings of the Strategic Policy & Resources Committee.

3.8 There are a number of functions that are not devolved to Perth & Kinross Integration Joint Board and, therefore, remain with the Council. In respect of these non-devolved functions there is a projected over spend of £375,000.

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

- Mental Health Officers (over spend of £25,000) due to the non-achievement of staff slippage at this time.
- Learning & Development (under spend of £12,000) due to additional staff slippage.
- Forensic Team (under spend of £38,000) due to additional staff slippage.
- Non-Residential Charging Income (over spend of £400,000) following the decision of the Executive Sub-Committee of the Strategic Policy and Resources Committee to defer implementation of the revised charging policy (Report No. 18/262 refers).

3.10 The total projected overspend on Health & Social Care is £1,788,000 which is set out in Appendix 5. Of this projected over spend the Executive Sub-Committee of the Strategic Policy & Resources Committee has previously agreed to fund £400,000 (Report No. 18/262 refers).

#### Contributions to Tayside Valuation Joint Board

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

#### Unfunded Pension Costs

3.12 The latest projected outturn, based on current recharges from the Tayside Pension Fund, indicates an under spend of £50,000 which is reflected in Appendix 1.

### Apprenticeship Levy

- 3.13 The latest projected outturn, based on current levels of remittance to HM Revenue & Customs, indicates an under spend of £4,000 which is reflected in Appendix 1.

### Discretionary Non-Domestic Rates Relief Scheme

- 3.14 On 13 September 2017 the Strategic Policy & Resources Committee approved a package of “Assistance to Business Occupation of Key Vacant Property in Perth & Kinross through Non-Domestic Rates Relief” (Report No. 17/281 refers). The maximum cost of this non-recurring proposal was estimated at £100,000 and this amount was earmarked in Reserves.
- 3.15 To date, financial support from this discretionary scheme has been awarded at a cost of £62,000 which is reflected in Appendix 1 to the report.

## **4. HOUSING REVENUE ACCOUNT (HRA)**

- 4.1 The Executive Director (Housing & Environment) 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.
- Improvements and South (projected under spend of £6,000) due to additional staff slippage.
  - Letham and North (projected under spend of £3,000) due to additional staff slippage.
  - Perth City and Specialist (projected over spend of £39,000) due to the non achievement of slippage targets at this point.
  - Housing Management (projected over spend of £1,000) due to security costs at Pomarium car park.
  - Administration (projected over spend of £29,000) due to increased loan charges.
- 4.2 The net projected over spends described above result in a reduction in the projected contribution to Capital Financed from Current Revenue (CFCR) (£60,000) available for the HRA Capital Programme.
- 4.3 Full details of the movement against the HRA Revenue Budget are set out in Appendix 6.

## **5. CONCLUSION AND RECOMMENDATIONS**

- 5.1. The total net projected over spend on the 2018/19 General Fund, as set out in Appendix 1 to this report, is £508,000.
- 5.2. Additionally, the projected under spend on Devolved School Management Budgets currently stands at £570,000 and £106,000 from the Pupil Equity Fund.

- 5.3. There is a projected over spend on Health & Social Care of £1,788,000.
- 5.4. The Executive Director (Housing & Environment) is currently projecting a break even position on the Housing Revenue Account in 2018/19.
- 5.5. The Committee is requested to:
- Note the contents of the report;
  - Approve the adjustments to the 2018/19 Management Revenue Budget detailed in Appendices 1 & 2 and Section 2 & 3 above;
  - Approve 2018/19 Service virements summarised in Appendices 2 and 6;
  - Note the Health & Social Care projected outturn summarised in Paragraphs 3.3 to 3.10 and Appendix 5;
  - Note the Housing Revenue Account projected outturn summarised in Section 4 above and Appendix 6.

#### Author(s)

| Name         | Designation      | Contact Details                                                  |
|--------------|------------------|------------------------------------------------------------------|
| Scott Walker | Chief Accountant | <a href="mailto:chxfinance@pkc.gov.uk">chxfinance@pkc.gov.uk</a> |

#### Approved

| Name              | Designation                                        | Date           |
|-------------------|----------------------------------------------------|----------------|
| Stewart Mackenzie | Head of Finance                                    | 15 August 2018 |
| Jim Valentine     | Depute Chief Executive and Chief Operating Officer | 31 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | None              |
| Corporate Plan                                      | Yes               |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | Yes               |
| Workforce                                           | Yes               |
| Asset Management (land, property, IST)              | Yes               |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | Yes               |
| Strategic Environmental Assessment                  | Yes               |
| Sustainability (community, economic, environmental) | Yes               |
| Legal and Governance                                | None              |
| Risk                                                | None              |
| <b>Consultation</b>                                 |                   |
| Internal                                            | Yes               |
| External                                            | None              |
| <b>Communication</b>                                |                   |
| 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 of 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 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.
- 3.6 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 Officer Team have been consulted in the preparation of this report.

#### **2. BACKGROUND PAPERS**

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 – | General Fund 2018/19 Revenue Budget - Summary             |
| Appendix 2 – | General Fund 2018/19 Projected Outturn – Service Analysis |
| Appendix 3 – | Other 2018/19 Funding                                     |
| Appendix 4 – | Corporate Transformation Funding 2018/19                  |
| Appendix 5 – | Health & Social Care 2018/19 Projected Outturn            |
| Appendix 6 – | Housing Revenue Account 2018/19 Projected Outturn         |



PERTH & KINROSS COUNCIL GENERAL FUND  
2018/19 REVENUE BUDGET - SUMMARY

APPENDIX 1

|                                                                                               | (1)                                                | (2)                                            | (3)                                              | (4)                        | (5)          | (6)                         | (7)                                 | (8)                  | (9)                                        | (10)                                       |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------|--------------------------------------------------|----------------------------|--------------|-----------------------------|-------------------------------------|----------------------|--------------------------------------------|--------------------------------------------|
|                                                                                               | 2018/19<br>Council<br>Approved<br>Budget<br>Feb-18 | Previously<br>Approved<br>Adjustments<br>(Net) | Issues<br>Arising<br>from<br>2017/18<br>Accounts | Movements<br>in<br>Funding | Virements    | Movements<br>in<br>Reserves | 2018/19<br>Revised<br>Mgt<br>Budget | Projected<br>Outturn | Variance<br>to<br>Revised<br>Mgt<br>Budget | Variance<br>to<br>Revised<br>Mgt<br>Budget |
| <i>Reference: Section in Report</i>                                                           |                                                    | 1.2                                            | 2.2                                              | 2.3                        | 2.4          | 2.5                         |                                     | 2.1                  |                                            |                                            |
| <b>SERVICE</b>                                                                                | £'000                                              | £'000                                          | £'000                                            | £'000                      | £'000        | £'000                       | £'000                               | £'000                | £'000                                      | %                                          |
| <b>Education &amp; Children's Services</b>                                                    | 162,855                                            | 1,193                                          | 1,344                                            | 118                        | (12)         | 528                         | 166,026                             | 165,148              | (878)                                      | (0.53%)                                    |
| <b>Housing &amp; Environment</b>                                                              | 71,746                                             | 3,823                                          | 314                                              |                            | (4,300)      | 403                         | 71,986                              | 71,938               | (48)                                       | (0.07%)                                    |
| <b>Corporate &amp; Democratic Services</b>                                                    | 25,310                                             | 2,257                                          | 215                                              |                            | 4,176        | 105                         | 32,063                              | 32,001               | (62)                                       | (0.19%)                                    |
| <b>Sub - Total: Service Budgets</b>                                                           | <b>259,911</b>                                     | <b>7,273</b>                                   | <b>1,873</b>                                     | <b>118</b>                 | <b>(136)</b> | <b>1,036</b>                | <b>270,075</b>                      | <b>269,087</b>       | <b>(988)</b>                               | <b>(0.37%)</b>                             |
| <b>Corporate Budgets</b>                                                                      |                                                    |                                                |                                                  |                            |              |                             |                                     |                      |                                            |                                            |
| Health & Social Care                                                                          | 49,175                                             | (53)                                           | 158                                              |                            | 156          | 561                         | 49,997                              | 51,785               | 1,788                                      | 3.58%                                      |
| Contribution to Valuation Joint Board                                                         | 1,145                                              |                                                |                                                  |                            |              |                             | 1,145                               | 1,145                | 0                                          | 0.00%                                      |
| Capital Financing Costs                                                                       | 17,651                                             | 74                                             |                                                  |                            | (3,770)      |                             | 13,955                              | 13,955               | 0                                          | 0.00%                                      |
| Interest on Revenue Balances                                                                  | (200)                                              |                                                |                                                  |                            | 67           |                             | (133)                               | (133)                | 0                                          | 0.00%                                      |
| Net Contribution to/(from) Capital Fund                                                       | 1,626                                              |                                                |                                                  |                            | 3,703        |                             | 5,329                               | 5,329                | 0                                          | 0.00%                                      |
| Contribution to/(from) Insurance Fund                                                         | 200                                                |                                                |                                                  |                            |              |                             | 200                                 | 200                  | 0                                          | 0.00%                                      |
| Contribution from Renewal and Repair Fund                                                     | 0                                                  |                                                |                                                  |                            | (20)         |                             | (20)                                | (20)                 | 0                                          | 0.00%                                      |
| Trading Operations Surplus                                                                    | (350)                                              |                                                |                                                  |                            |              |                             | (350)                               | (350)                | 0                                          | 0.00%                                      |
| Support Service External Income                                                               | (1,888)                                            |                                                |                                                  |                            |              |                             | (1,888)                             | (1,888)              | 0                                          | 0.00%                                      |
| Un-Funded Pension Costs                                                                       | 1,595                                              |                                                |                                                  |                            |              |                             | 1,595                               | 1,545                | (50)                                       | (3.13%)                                    |
| Apprenticeship Levy                                                                           | 680                                                |                                                |                                                  |                            |              |                             | 680                                 | 676                  | (4)                                        | (0.59%)                                    |
| Council Tax Reduction Scheme                                                                  | 6,499                                              |                                                |                                                  |                            |              |                             | 6,499                               | 6,499                | 0                                          | 0.00%                                      |
| Discretionary Relief                                                                          | 150                                                |                                                |                                                  |                            |              |                             | 150                                 | 212                  | 62                                         | 41.33%                                     |
| <b>Net Expenditure (General Fund)</b>                                                         | <b>336,194</b>                                     | <b>7,294</b>                                   | <b>2,031</b>                                     | <b>118</b>                 | <b>0</b>     | <b>1,597</b>                | <b>347,234</b>                      | <b>348,042</b>       | <b>808</b>                                 | <b>0.23%</b>                               |
| <b>Financed By:</b>                                                                           |                                                    |                                                |                                                  |                            |              |                             |                                     |                      |                                            |                                            |
| Revenue Support Grant                                                                         | (190,744)                                          | 181                                            |                                                  | (121)                      |              |                             | (190,684)                           | (190,684)            | 0                                          | 0.00%                                      |
| Ring Fenced Grant                                                                             | (1,775)                                            | (2,719)                                        |                                                  | 3                          |              |                             | (4,491)                             | (4,491)              | 0                                          | 0.00%                                      |
| Non Domestic Rate Income                                                                      | (51,953)                                           |                                                |                                                  |                            |              |                             | (51,953)                            | (51,953)             | 0                                          | 0.00%                                      |
| Council Tax Income                                                                            | (85,300)                                           | (74)                                           |                                                  |                            |              |                             | (85,374)                            | (85,674)             | (300)                                      | (0.35%)                                    |
| Capital Grant                                                                                 | (1,400)                                            | (330)                                          |                                                  |                            |              |                             | (1,730)                             | (1,730)              | 0                                          | 0.00%                                      |
| <b>Total Financing</b>                                                                        | <b>(331,172)</b>                                   | <b>(2,942)</b>                                 | <b>0</b>                                         | <b>(118)</b>               | <b>0</b>     | <b>0</b>                    | <b>(334,232)</b>                    | <b>(334,532)</b>     | <b>(300)</b>                               | <b>(0.09%)</b>                             |
| <b>Financed from/(returned to) Reserves<br/>including use of Budget Flexibility (£3.738m)</b> | <b>5,022</b>                                       | <b>4,352</b>                                   | <b>2,031</b>                                     | <b>0</b>                   | <b>0</b>     | <b>1,597</b>                | <b>13,002</b>                       | <b>13,510</b>        | <b>508</b>                                 |                                            |



**PERTH & KINROSS COUNCIL - GENERAL FUND 20018/19 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                                    | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------|-------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Education &amp; Children's Services</b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Total                                      | (878)             |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                            |                   | (320)             | <b>Devolved School Management (DSM)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                            |                   |                   | <b>Staff Costs</b><br>Teachers salaries are projected to under spend by £1,596,000 due to staff turnover. Single Status staff are projected to under spend by £423,000 also due to staff turnover. This is offset by a slippage target for 2017/2018 of £1,699,000. These projections will be updated once head teachers confirm their spending plans for the 2018/19 academic year.                                                                                                   |
|                                            |                   | (170)             | <b>Supplies &amp; Services</b><br>Projected under spend on educational materials which will be carried forward into the 2018/19 academic school year.                                                                                                                                                                                                                                                                                                                                  |
|                                            |                   | (80)              | <b>Income</b><br>Projected additional income which offsets additional expenditure on staff costs included above for secondments and SQA work.                                                                                                                                                                                                                                                                                                                                          |
|                                            |                   | 570               | The projected DSM carry forward for 2018/19 is £570,000 which is a reduction of £635,000 on the balance brought forward from 2017/18. This level of carry forward represents approximately 0.63% of the overall DSM budget.                                                                                                                                                                                                                                                            |
|                                            |                   | (106)             | <b>Pupil Equity Fund</b><br>The majority of schools within Perth and Kinross Council have been allocated a share of £1,661,520 of Pupil Equity Funding from the Scottish Government as a ring fenced grant as well as £720,000 that has been carried forward from financial year 2017/18. The funding covers the school academic year (i.e. 1 July 2018 to 30 June 2019) and at this early stage in the academic year it is projected that £106,000 may be carried forward to 2019/20. |
|                                            |                   | 106               | Projected carry forward of Pupil Equity Funding.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                            |                   | (268)             | <b>Other Education &amp; Children's Services Sectors:</b><br><b>Staff Costs</b><br>This projected under spend is made up of movements across all sectors and cost centres and is after recognising a slippage target of £865,000.                                                                                                                                                                                                                                                      |
|                                            |                   | (11)              | <b>Property Costs</b><br>This projected under spend is based on deductions to the ILL contract to date.                                                                                                                                                                                                                                                                                                                                                                                |
|                                            |                   | (294)             | <b>Supplies and Services</b><br>Under spend from approved Revenue Budget flexibility brought forward from 2017/18 amounting to (£440,000) that is no longer required in 2018/19 (E2S - £300,000, as this has now been mainstreamed and School Estate £140,000. These under spends are partially offset by projected over spends within Children Young People & Families on Through Care/Aftercare (£11,000) and School Meals (£135,000).                                               |
|                                            |                   | (45)              | <b>Transport Costs</b><br>Projected under spend on car allowances and travel.                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                            |                   | 200               | <b>Home to School Transport</b><br>Projected over spend due to changing demand patterns within Additional Support Need provision e.g. young people transferring to external placements.                                                                                                                                                                                                                                                                                                |
|                                            |                   | (36)              | <b>Third Party Payments</b><br>There is a projected under spend due to slippage on the Continuing Care budget (£66,000) that is partially offset by projected over spends within Children Young People and Families, Supporting Young People (£24,000) and Direct Payments and Personal Home Care (£6,000).                                                                                                                                                                            |

**PERTH & KINROSS COUNCIL - GENERAL FUND 20018/19 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                          | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------|-------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  |                   | 21                | <b>Residential Schools/Foster Care and Kinship Care:</b><br>The budget for young people with Additional Support Needs (ASN) who are educated outwith the Council's mainstream school provision is projected to over spend in the current financial year based on the number of known placements at this time.                                                                                                                                                                       |
|                                  |                   | (66)              | The budget for young people with complex behavioural issues which includes a number of pupils placed within residential schools is projected to under spend based on current activity levels.                                                                                                                                                                                                                                                                                       |
|                                  |                   | 72                | Support in the Community is projected to over spend based on the existing number of placements.                                                                                                                                                                                                                                                                                                                                                                                     |
|                                  |                   | (473)             | There is a projected under spend on foster care due to 15 fewer external placements (£563,000) partially offset by a projected over spend on the kinship care budget due to 7 additional kinship carers (£90,000).                                                                                                                                                                                                                                                                  |
|                                  |                   | 22                | <b>Income</b><br>Projected shortfall in income from Breakfast Clubs (£63,000), the Renewable Heat Incentive Programme due to alterations in the Breadalbane Community Campus biomass boiler (£54,000), Out of School Kids Clubs (£10,000) and Wellbank House rents (£2,000). This is partially offset by additional income from recharging other authorities for Foster carer Placements (£29,000) and grant income in relation to unaccompanied asylum seeking children (£78,000). |
| <b>Housing &amp; Environment</b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Total                            | (48)              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                  |                   | 340               | <b><u>Service-Wide Budgets</u></b><br>Non-achievement of third year procurement saving. Limited scope for further savings, however £1,085,000 of savings have already been generated from targeted reductions in price across a range of supplies, services and commodities.                                                                                                                                                                                                        |
|                                  |                   | (150)             | <b><u>Planning &amp; Development</u></b><br>Projected additional commercial rental income arising from annual rent reviews and higher occupancy levels.                                                                                                                                                                                                                                                                                                                             |
|                                  |                   | 100               | <b><u>Roads &amp; Transport</u></b><br>Operating expenditure for public transport tendered services higher than budget.                                                                                                                                                                                                                                                                                                                                                             |
|                                  |                   | 150               | <b><u>Operations, Waste Strategy &amp; Fleet Management</u></b><br>Projected increase in fuel costs arising from increased oil price                                                                                                                                                                                                                                                                                                                                                |
|                                  |                   | (50)              | Projected additional income from the sale of recyclates                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                  |                   | (280)             | <b><u>Car Parking</u></b><br>Projected additional income from on and off street parking and penalty charge notices                                                                                                                                                                                                                                                                                                                                                                  |
|                                  |                   | 280               | Contribution to Car Park Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                  |                   | 30                | <b><u>Housing (including) Homeless Temporary Accommodation</u></b><br>Homeless temporary accommodation - projected over spend on property and capital costs associated with sale of RIO House.                                                                                                                                                                                                                                                                                      |
|                                  |                   | (10)              | <b><u>Safer Communities</u></b><br>Projected under spend on staff and property costs.                                                                                                                                                                                                                                                                                                                                                                                               |
|                                  |                   | (250)             | <b><u>Property</u></b><br>Projected saving on energy costs and CRC payments due to reduced energy consumption                                                                                                                                                                                                                                                                                                                                                                       |
|                                  |                   | (50)              | Projected saving on water costs                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                  |                   | (158)             | <b><u>Business &amp; Resources</u></b><br>Projected under spend on staff costs and the accelerated delivery of approved 2019/20 savings.                                                                                                                                                                                                                                                                                                                                            |

**PERTH & KINROSS COUNCIL - GENERAL FUND 20018/19 PROJECTED OUTTURN - SERVICE ANALYSIS**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                                         | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------|-------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>Corporate and Democratic Services</u></b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Total                                           | (62)              |                   | <p><b><u>Core Costs</u></b></p> <p>(27) Projected net under spend on staff costs due to slippage.</p> <p><b><u>Legal Services</u></b></p> <p>24 Projected net over spend on staff costs due to non-achievement of slippage target at this point.</p> <p>26 Projected net over spend on other costs across the Division.</p> <p>(51) Projected additional income from Licensing.</p> <p><b><u>Finance</u></b></p> <p>(1) Projected net under spend primarily due to staff slippage in excess of budgeted levels.</p> <p><b><u>Democratic Services</u></b></p> <p>34 Projected net over spend on staff costs due to non-achievement of slippage target at this point.</p> <p>(34) Projected additional income across a number of functions including the Registration Service.</p> <p><b><u>Human Resources</u></b></p> <p>(4) Various net projected under spends across staff costs, supplies and services, third party payments and transport costs</p> <p><b><u>IT</u></b></p> <p>(4) Various net projected under spends across staff costs, supplies and services, third party payments and transport costs</p> <p><b><u>Strategic Commissioning &amp; Organisational Development</u></b></p> <p>(11) Projected net under spend primarily due to staff slippage in excess of budgeted levels.</p> <p><b><u>Cultural and Community Services</u></b></p> <p>7 Various net projected over spends across staff costs, supplies and services, third party payments and transport costs</p> <p><b><u>Revenues &amp; Benefits</u></b></p> <p>(21) Anticipated additional income from statutory additions.</p> |
| <b>TOTAL</b>                                    | <b>(988)</b>      |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



## APPENDIX 3

## Other 2018/19 Funding

|                                                                                     |                   |
|-------------------------------------------------------------------------------------|-------------------|
| <b>Education &amp; Children's Services</b>                                          |                   |
| Scottish Government – Developing the Young                                          | £175,000          |
| Scottish Government – NEET (formerly Opportunities for All)                         | £114,387          |
| NHS Tayside – ASSIST: A Stop Smoking in Schools Trial                               | £17,985           |
| Axiom – Strathearn Community Campus: Community living room project for Alzheimer's  | £1,250            |
| Axiom – Breadalbane Academy: Equipment for outdoor education programme              | £1,215            |
| Axiom – Blairgowrie High School: Eco enhancement – planters and gardening equipment | £1,135            |
| <b>Housing &amp; Environment</b>                                                    |                   |
| Scottish Government (Transport Scotland) – Roads Maintenance                        | £391,000          |
| Transport Scotland: Paths for All – Smarter Choices, Smarter Places                 | £207,087          |
| Scottish Government – Chargeplace Scotland Network                                  | £160,000          |
| Scottish Government – Switched On Fleets Ultra-Low Emission Vehicle Procurement     | £138,780          |
| Zero Waste Scotland – Charter Transition Project                                    | £97,349           |
| Skills Development Scotland – Scotland Employment Recruitment Initiative            | £67,500           |
| Visit Scotland – Event Scotland: Diverse CiTay Festival                             | £57,130           |
| Sustrans – Community Links Plus: Perth City Region Active Travel Network            | £50,000           |
| Sustrans – Our Lady's RC Primary School Cycle and Scooter Parking                   | £2,962            |
| <b>Corporate &amp; Democratic Services</b>                                          |                   |
| DWP – Housing Benefit: Verify Earnings and Pension Alerts Service                   | £16,078           |
| DWP – Universal Credit and New Burdens                                              | £12,144           |
| DWP – Real Time Information Bulk Data Matching Initiative                           | £2,116            |
|                                                                                     |                   |
| <b>TOTAL</b>                                                                        | <b>£1,513,118</b> |





## APPENDIX 4

## Corporate Transformation Projects

|                                                     |                 |
|-----------------------------------------------------|-----------------|
| <b>Education &amp; Children's Services</b>          |                 |
| Residential Care Services (Children & Young People) | £87,000         |
| Review of Catering Services                         | £16,000         |
| ECS Transformation Support                          | £51,000         |
| <b>Housing &amp; Environment</b>                    |                 |
| Home First: Review of Homeless Service              | £23,000         |
| Communities First                                   | £87,000         |
| Low Carbon Project                                  | £53,000         |
| Income Generation                                   | £60,000         |
| <b>Corporate &amp; Democratic Services</b>          |                 |
| Fairness Commission                                 | £26,000         |
| <b>Health &amp; Social Care</b>                     |                 |
| Communities First                                   | £150,000        |
| Residential & Day Care Services                     | £16,000         |
| Community Care Packages                             | £177,000        |
|                                                     |                 |
| <b>TOTAL</b>                                        | <b>£746,000</b> |



**HEALTH AND SOCIAL CARE - 2018/19 PROJECTED OUTTURN**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                                            | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------|-------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Perth &amp; Kinross Integration Joint Board</b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Older People</b>                                |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Total                                              | 712               |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                    |                   | 371               | <b>Care at Home</b><br>There is a projected over spend on externally purchased Care at Home services (£325,000) due to higher demand than anticipated and the cost of interim care home placements (£425,000) whilst clients await a care at home service following their discharge from hospital. These projected over spends include a sum of £44,000 for the cost of the provider retainer fee project as the Service attempts to address delayed discharge from hospitals. These projected over spends are partially offset by under spends in the internal Care at Home teams (£179,000) due to delays in recruitment and slippage on the implementation of the revised model of Intermediate Care Services (£200,000). |
|                                                    |                   | (5)               | <b>Day Care Provision</b><br>Projected under spend is on staff costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                    |                   | 260               | <b>Direct Payments</b><br>There is a projected over spend in relation to the anticipated cost of agreed packages as increasing numbers of clients opt to follow this route for Service provision. In addition, there has been an increase in the value of individual care packages reflecting the increasing frailty of service users.                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                    |                   | 27                | <b>Self Directed Support</b><br>The projected over spend relates to the cost of individual approved care packages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                    |                   | (19)              | <b>Lunch Clubs</b><br>There is a projected under spend on Lunch Clubs and Transport.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                    |                   | 224               | <b>Joint Equipment Loan Store/Occupational Therapy/Telecare</b><br>There are projected over spends on staff costs (£63,000) due to all posts being filled and therefore not meeting slippage target, plus the approval of two additional temporary staff for the Control Room to meet growing demand. In addition there is a projected over spend on Occupational Therapy Adaptations (£161,000) due to increased demand.                                                                                                                                                                                                                                                                                                    |
|                                                    |                   | (182)             | <b>Local Authority Residential Homes</b><br>Additional income is being generated across the two local authority residential homes due to the financial profile of individual residents and increased occupancy levels.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                    |                   | 103               | <b>External Residential &amp; Nursing Home Placements</b><br>Physical Disability placements are projected to over spend based on a growing numbers of clients and the increasing needs of individuals in placements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                    |                   | (128)             | <b>Services to Carers</b><br>There is a projected under spend on the Transformation funding (£98,000), plus small under spends on other grants paid to Carers groups (£30,000). This includes a adjustment to reallocate the budgets between carers support to older peoples placements to reflect revised investment requirements.                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                    |                   | (135)             | <b>Uncommitted Budgets</b><br>These are uncommitted recurring budgets (£97,000) and non-recurring budgets (£38k) which includes the finalisation of all associated budget realignments following the closure of Beechgrove.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                    |                   | 196               | <b>Savings Delivery</b><br>There is a projected in-year over spend at Beechgrove (£196,000) due to delays in achieving the closure (now complete).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

**HEALTH AND SOCIAL CARE - 2018/19 PROJECTED OUTTURN**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                                                   | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------|-------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Adult Support &amp; Wellbeing</b>                      |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total                                                     | 573               |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                           |                   | 53                | <b>Day Opportunities</b><br>There is a projected over spend on Learning Disability Services due to not meeting slippage targets (£31,000), on transport costs (£41,000) based on the last projections received from the Public Transport Unit and on purchased services (£28,000) based on approved care package costs. These are partially offset by a projected under spend on Mental Health Services due to additional staff slippage as a consequence of vacancies (£47,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                           |                   | 518               | <b>External Residential Placements</b><br>There is a projected over spend on Learning Disability placements (£363,000) and Mental Health placements (£155,000) due the number of clients in placement and an increase in their care needs. This projection includes the full year effect of placements activity changes during 2017/18 plus new activity in the current financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                           |                   | 197               | <b>Direct Payments/Respite</b><br>There is a projected over spend on Learning Disability Services due to an increase in the number of clients receiving a Direct Payment and the costs of their individual assessed care packages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                           |                   | (275)             | <b>Supported Living</b><br>There is a projected under spend due to additional staff slippage in Learning Disability Services as a consequence of vacancies (£25,000), slippage on the Invergowrie project (£244,000) due to delays in the building works, a reduction in monies paid to one provider as prior years' surpluses have been recovered (£268,000), a reduction in the current year payments to three projects (£178,000) to reflect lower occupancy levels and an under spend across providers (£42,000) pending the final settlement of sleepover rates to be paid (awaiting Scottish Government). This is partially offset by projected over spends on Learning Disability Community Support Packages (£450,000) based on approved care packages that reflect growing client numbers and the costs of individual care packages and the loss of income in Mental Health services (£32,000) due to a client from another Local Authority relocating. |
|                                                           |                   | 6                 | <b>Addiction Services</b><br>There is a projected over spend due to the cost approved Self Directed Support care packages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                           |                   | 74                | <b>Savings Delivery</b><br>There is a projected over spend due to the failure to achieve the full value of the approved savings from the review of care packages project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Localities and Early Intervention &amp; Prevention</b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total                                                     | (50)              |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                           |                   | (6)               | <b>Localities</b><br>There are projected under spend on staff costs due to slippage (£3,000) and on property, transport, and third party costs (£3,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                           |                   | (44)              | <b>Early Intervention &amp; Prevention</b><br>There are projected under spends on staff costs due to slippage (£10,000) and on property, transport, and third party costs (£34,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Management &amp; Commissioned Services</b>             |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Total                                                     | 178               |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                           |                   | (113)             | <b>Management</b><br>There are projected under spends due to a projected over-recovery of non-residential income (£101,000) plus additional staff slippage due to vacancies (£12,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                           |                   | 306               | <b>Savings Delivery</b><br>There are projected over spends due to not meeting approved savings - Procurement (£266,000) and IT/Workforce Productivity (£40,000).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                           |                   | (15)              | <b>Commissioned Services</b><br>The underspend reflects the latest projected position in relation to grant payments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

**HEALTH AND SOCIAL CARE - 2018/19 PROJECTED OUTTURN**  
**(Based on Expenditure to 30 June 2018)**

| SERVICE                                                | Variance<br>£'000 | Variance<br>£'000 | Summary of Service Variances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------|-------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Adult Social Care (Non Integration Joint Board)</b> |                   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Total                                                  | 375               |                   | <p>25 <b>Mental Health Officers</b><br/>Projected over spend on staff costs due to non- achievement of slippage target at this time.</p> <p>(12) <b>Learning &amp; Development</b><br/>Projected under spend on staff costs.</p> <p>(38) <b>Forensic Team</b><br/>Projected under spend on staff costs.</p> <p>400 <b>Charging</b><br/>Following the decision of the Executive Sub-Committee of the Strategic Policy &amp; Resources Committee to defer implementation of the revised charging policy (Report No. 18/262 refers) there is a projected over spend.</p> |
|                                                        | <b>1,788</b>      |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



**PERTH & KINROSS COUNCIL - HOUSING REVENUE ACCOUNT 2018/19 PROJECTED OUTTURN**  
**(Based on Expenditure to 30 June 2018)**

| £'000 | Summary of Service Variances                                                                                                                                                                                                  |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (6)   | <b>Improvements and South</b><br>Staff slippage in excess of budget.                                                                                                                                                          |
| (3)   | <b>Letham and North</b><br>Staff slippage in excess of budget.                                                                                                                                                                |
| 39    | <b>Perth City and Specialist</b><br>Staff slippage not achieving budgeted target at this point.                                                                                                                               |
| 1     | <b>Housing Management</b><br>Projected over spend due to car park security costs at Pomarium flats.                                                                                                                           |
| 29    | <b>Administration</b><br>Projected over spend on loan charges.                                                                                                                                                                |
| 0     | <b>Income</b><br>Projected increase in income from rents (£70,000) offset by increased bad debt provision (£33,000) and reduced interest on revenue balances (£33,000)                                                        |
| (60)  | <b>Capital Financed from Current Revenue</b><br>As a result of the projected net over spends highlighted above, this is the reduction in the amount available to invest in the HRA capital programme from the Revenue Budget. |
| 0     |                                                                                                                                                                                                                               |





**PERTH AND KINROSS COUNCIL**

**Strategic Policy and Resources Committee**

**12 September 2018**

**COMPOSITE CAPITAL BUDGET 2018/28 & HOUSING INVESTMENT  
PROGRAMME 2018/23 – MONITORING REPORT NUMBER 1**

**Report by the Head of Finance (Report No. 18/285)**

**PURPOSE OF REPORT**

This report provides a summary position to date for the 10 year Composite Capital Programme for 2018/19 to 2027/28 and the 5 year Housing Investment Programme 2018/19 to 2022/23, and seeks approval for adjustments to the programmes.

**1. BACKGROUND / MAIN ISSUES**

- 1.1 At its meeting on 20 June 2018, the Council approved a ten-year Gross Composite Capital Budget for 2018/19 to 2027/28 totalling £608,454,000 (report 18/212 refers). In addition, the Housing & Communities committee approved a five year Housing Investment Programme for 2018/19 to 2022/23 on 24 January 2018 totalling £69,589,000 (report 18/16 refers). This programme was subsequently revised by the Strategic Policy & Resources Committee at its meeting on 18 April 2018 (report 18/134 refers).
- 1.2 This report advises on the impact of the final outturn expenditure in 2017/18 on the programmes; expenditure to 31 July 2018, and the latest estimate of the projected outturn for each of the years to 2027/28 for the Composite Programme and to 2022/23 for the Housing Investment Programme.
- 1.3 The Capital Programme Exceptions Report (Appendix IV) provides summary information on the latest position for individual projects reported within Sections 3 and 4 of this report.

**2. COMPOSITE CAPITAL PROGRAMME – CAPITAL RESOURCES**

- 2.1 The current estimated total gross capital resources available over the ten years 2018/19 to 2027/28 amount to £608,478,000. Movements from the revised Composite Capital Budget approved on 20 June 2018 are summarised in the table below, and the constituent elements for each year are shown at Appendix I.

| <b>Total Composite Capital Resources</b> |                                  |                             |                 |
|------------------------------------------|----------------------------------|-----------------------------|-----------------|
|                                          | <b>Approved<br/>20 June 2018</b> | <b>Current<br/>Estimate</b> | <b>Movement</b> |
|                                          | <b>£'000</b>                     | <b>£'000</b>                | <b>£'000</b>    |
| <b>2018/19</b>                           | 80,789                           | 77,843                      | (2,946)         |
| <b>2019/20</b>                           | 69,524                           | 72,555                      | 3,031           |
| <b>2020/21</b>                           | 117,574                          | 117,596                     | 22              |
| <b>2021/22</b>                           | 117,510                          | 117,456                     | (54)            |
| <b>2022/23</b>                           | 81,022                           | 80,698                      | (324)           |
| <b>2023/24</b>                           | 36,727                           | 37,022                      | 295             |
| <b>2024/25</b>                           | 26,327                           | 26,327                      | 0               |
| <b>2025/26</b>                           | 26,327                           | 26,327                      | 0               |
| <b>2026/27</b>                           | 26,327                           | 26,327                      | 0               |
| <b>2027/28</b>                           | 26,327                           | 26,327                      | 0               |
| <b>Total</b>                             | <b>608,454</b>                   | <b>608,478</b>              | <b>24</b>       |

2.2 The movement in the Gross Resources at Section 2.1 above can be summarised as follows:

|                                                                                        | <b>£'000</b> |
|----------------------------------------------------------------------------------------|--------------|
| Decrease in General Capital Grant (Section 2.3)                                        | (150)        |
| Decrease in Commercial Property Receipts (Section 2.3)                                 | (1,065)      |
| Increase in General Fund Property Receipts/General Fund Housing Receipts (Section 2.3) | 210          |
| Decrease in Ring Fenced Grant Receipts                                                 | (17)         |
| Decrease in Third Party Contributions                                                  | (259)        |
| Increase in Developer Contributions (Section 2.3)                                      | 313          |
| Increase in Resources b/f (Section 2.3)                                                | 776          |
| Increase in Borrowing Requirement (Section 2.5)                                        | 216          |
| <b>Increase in Gross Capital Resources (Section 2.1)</b>                               | <b>24</b>    |

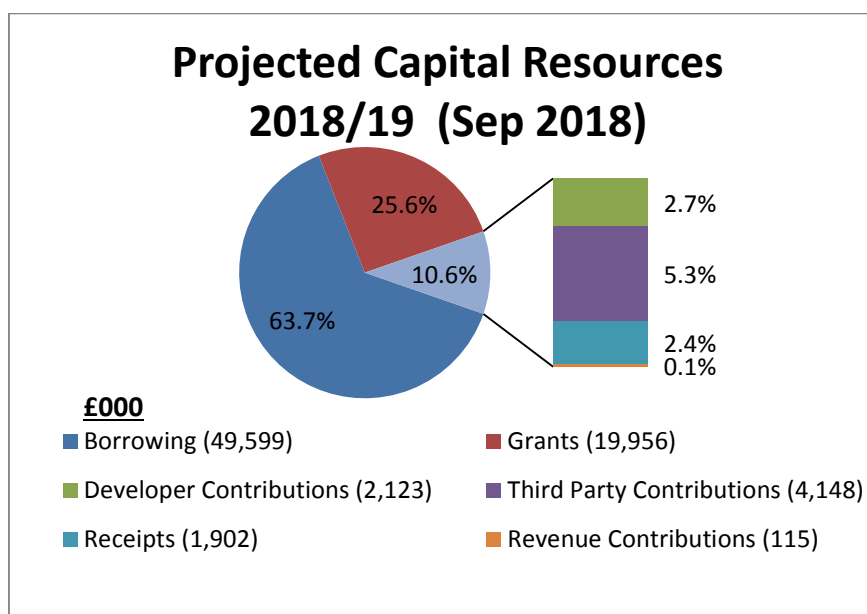
2.3 The report on 20 June 2018 did not include estimates for amounts carried forward from 2017/18. To determine the carry-forward adjustment required for each project in 2018/19, the 2017/18 actual outturns (subject to audit) have been compared to the projected outturns. A summary of the movements are outlined below, and included in Appendix II. These adjustments are neutral over the 2 financial years.

|                                            | <b>2017/18<br/>Projected<br/>Outturn</b> | <b>2017/18<br/>Actual</b> | <b>Proposed<br/>C/F to<br/>2018/19</b> |
|--------------------------------------------|------------------------------------------|---------------------------|----------------------------------------|
|                                            | <b>£'000</b>                             | <b>£'000</b>              | <b>£'000</b>                           |
| Net Expenditure                            | 80,406                                   | 80,601                    | (195)                                  |
| Capital Grant                              | (16,749)                                 | (16,899)                  | 150                                    |
| Ring Fenced Grants                         | (3,146)                                  | (2,833)                   | (313)                                  |
| General Fund Property Receipts             | (623)                                    | (415)                     | (208)                                  |
| Commercial Property Receipts               | (342)                                    | (1,407)                   | 1,065                                  |
| General Fund Housing Receipts              | (5)                                      | (4)                       | (1)                                    |
| <b>Total</b>                               | <b>59,541</b>                            | <b>59,043</b>             | <b>498</b>                             |
| Capital Receipts b/f                       | (1,326)                                  | (550)                     | (776)                                  |
| <b>Net Composite Borrowing Requirement</b> | <b>58,215</b>                            | <b>58,493</b>             | <b>(278)</b>                           |

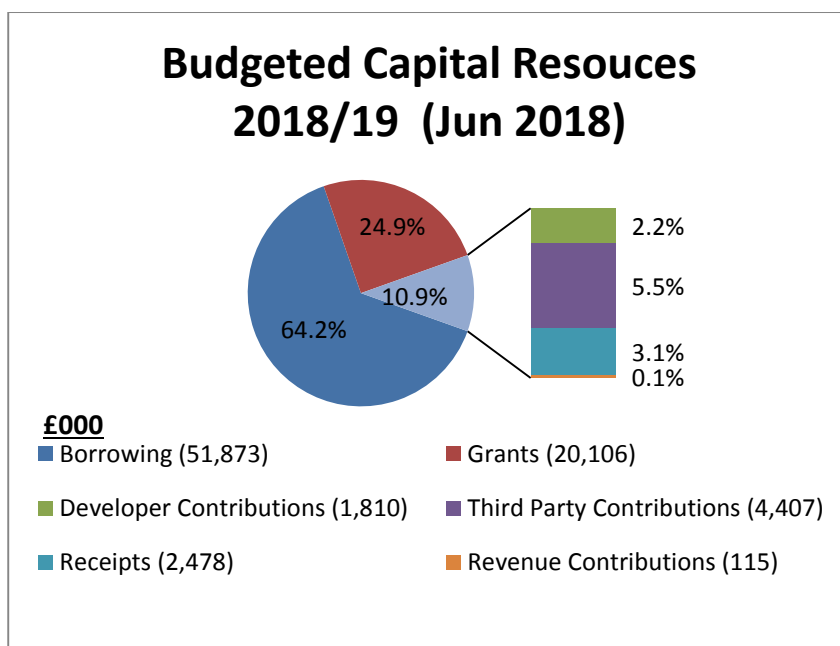
- 2.4 It is, therefore, proposed to adjust the budget in 2018/19 by the carry forward amounts detailed above and at Appendix II.
- 2.5 The projected Borrowing Requirement in 2018/19, which is effectively the balancing item for resources, is £49,599,000, which is £2,274,000 lower than the Borrowing Requirement approved by Council on 20 June 2018. This includes a £278,000 reduction in borrowing in 2018/19 relating to the various amounts carried forward from 2017/18 (Section 2.3 refers). The total Borrowing Requirement in the subsequent years 2019/20 to 2027/28 has increased by £2,490,000 to £330,886,000, resulting in an overall increase of £216,000 across the whole ten year programme.
- 2.6 All movements in the Borrowing Requirement are shown in the Proposed Budget Adjustment column within Appendix II, and summarised in the table below:

|                                                                                                              | 2018/19        | 2019/20      | 2020/21   | Later Years | Total      |
|--------------------------------------------------------------------------------------------------------------|----------------|--------------|-----------|-------------|------------|
|                                                                                                              | £'000          | £'000        | £'000     | £'000       | £'000      |
| Reduced Borrowing Requirement brought forward from 2017/18 (Section 2.3)                                     | (278)          | 0            | 0         | 0           | (278)      |
| Increase/(Reduction) in Borrowing on The Environment Services Prudential Borrowing Programme (Section 3.3.7) | (457)          | 452          | 0         | 0           | (5)        |
| Removal of Developer Contribution at Oudenarde (Section 3.2.4)                                               | 0              | 0            | 0         | 500         | 500        |
| Movements arising from re-phasing of other expenditure and receipts (Appendix II)                            | (1,538)        | 2,087        | 34        | (583)       | 0          |
| Increase in Housing Receipts (Appendix II)                                                                   | (1)            | 0            | 0         | 0           | (1)        |
| <b>Increase/(Decrease) in Borrowing Requirement</b>                                                          | <b>(2,274)</b> | <b>2,539</b> | <b>34</b> | <b>(83)</b> | <b>216</b> |

- 2.7 The chart overleaf shows the Capital Resources required to fund the 2018/19 Composite Capital Programme following the proposed budget adjustments detailed throughout this report.



- 2.8 This Capital Resources shown above at Section 2.7 can be compared with the Capital Resources required to fund the Composite Capital Budget approved on 20 June 2018, which is shown below.



### 3. COMPOSITE CAPITAL PROGRAMME – EXPENDITURE

#### 3.1 Total Expenditure and Proposed Budget Adjustments to the Current Programme

- 3.1.1 Total expenditure (net of grants and contributions) to 31 July 2018 on the Composite Capital Programme amounts to £13,281,000, which is detailed at Appendix II and can be summarised as follows:

|                                   | Net Expenditure<br>to 31 July 2018<br>£'000 |
|-----------------------------------|---------------------------------------------|
| Education and Children's Services | 1,639                                       |
| Housing & Environment             | 10,694                                      |
| Health and Social Care            | 70                                          |
| Corporate & Democratic Services   | 878                                         |
| <b>Total</b>                      | <b>13,281</b>                               |

- 3.1.2 In addition, General Capital Grant received to 31 July 2018 amounts to £5,610,000 and capital receipts amount to £2,109,000. Therefore, the borrowing requirement to 31 July 2018, after allowing for the movement in receipts brought forward of £2,369,000 (Appendix II) and carried forward of £776,000 (Section 2.2 refers), totals £7,155,000.
- 3.1.3 A comprehensive monitoring exercise has been carried out, which is detailed at Appendix II. The most significant features are discussed below.

### **3.2 Education and Children's Services**

- 3.2.1 The Executive Director (Education & Children's Services) has reviewed the programme for their Service and proposes the following budget adjustments.
- 3.2.2 The Scottish Government has allocated the Council £4,800,000 of ring fenced Capital Grant in 2018/19 to provide infrastructure improvements and expand capacity for Early Learning and Childcare. In line with the Early Learning and Childcare expansion template submitted to the Scottish Government which outlined anticipated expenditure in 2018/19, and the latest review of the programme of works, it is proposed to re-profile £2,380,000 of expenditure from 2018/19 to 2019/20.
- 3.2.3 The Executive Director (Education & Children's Services) also proposes to draw down funding from the Investment in the School Estate budget to undertake works at Pitcairn Primary School. It is, therefore, proposed to allocate £900,000 in 2018/19 and £700,000 in 2019/20 to replace the life-expired external dining centre with an extension to the main building, together with other infrastructure upgrade works to the heating system and school toilets.
- 3.2.4 It is proposed to remove the expected developer contribution of £500,000 in relation to the development of Oudenarde Primary School from the budget. This is in line with the Council's decision at its meeting on 20 June 2018 (Report No 18/212 refers) to defer the new development at Oudenarde pending the outcome of the current planning enquiry.
- 3.2.5 There are several small remaining budgets for projects completed in 2017/18 totalling £142,000. These are itemised below, and it is proposed to transfer the amounts to the Investment in the School Estate programme in 2018/19:-
- Errol Primary School - £18,000
  - Inchtute Primary School - £42,000
  - Oakbank Primary School - £78,000
  - Invergowrie Primary School - £ 4,000
- 3.2.6 It was previously approved by this committee on 19 April 2017 (report 17/153 refers) to move the Life Expired replacement programme from Education & Children's Services to Property Services to fund works at Arngask Primary School. Following the completion of the works, it is proposed to transfer the remaining budget of £28,000 to the Investment in the School Estate programme in 2018/19.

### **3.3 Housing & Environment**

- 3.3.1 The Executive Director (Housing & Environment) has reviewed the programme for their Service and proposes various budget adjustments, the most significant of which are described below.
- 3.3.2 The Council has been awarded a further grant of £253,000 from the Forestry Commission under the Strategic Timber Transport Scheme which requires a

£109,000 contribution from the Council's existing Structural Maintenance budget in 2018/19 to meet the total estimated cost of £362,000. This is for the provision of additional passing places and further road strengthening on parts of the rural road network earmarked as strategic timber routes. It is, therefore, proposed to reflect this funding through increasing the Structural Maintenance budget in 2018/19 by £253,000. It is also proposed to move £130,000 from 2018/19 to 2019/20 within Structural Maintenance to reflect the revised schedule of works on the Cultullich retaining wall project.

3.3.3 Within the City Centre Projects programme, it is proposed to combine the total Perth City Vennels budget and a proportion of the Perth & Kinross Lighting Strategy budget with the City Hall redevelopment project in Corporate and Democratic Services. The proposed movements set out below, are required to ensure there is a single consolidated budget for both the redevelopment and external works in order to ensure appropriate contract management and governance for the project. As a result, the following budget adjustments are proposed :

- Move the total budget of £550,000 for Perth City Vennels to the existing City Hall budget within Corporate and Democratic Services.
- Move £500,000 (£250,000 from 2018/19 and £250,000 from 2019/20) from the Perth Lighting Action project to the existing City Hall budget within Corporate and Democratic Services to provide for the external lighting of the building.

3.3.4 The City Hall Redevelopment Budget has, therefore, been consolidated to include resources for environmental improvements around the exterior of the building. As a result of the proposed movements outlined in Section 3.3.3, the total budget for the consolidated project is £22,500,000.

3.3.5 Within the Property Services programme, a rebate of £81,000 has been received from Hubco relating to works undertaken within the programme. This has been treated as a Third Party Contribution in 2018/19, which increases the available Property Capital Improvement budget by the same value.

3.3.6 As outlined in Section 3.2.6 of this report, it is also proposed to transfer the remaining balance of £28,000 on the Life Expired Building Replacement Programme to Education and Children's Services.

3.3.7 Within the Prudential Borrowing programme, it is proposed to reprofile £556,000 of vehicle purchases from 2018/19 into 2019/20 pending the completion of Service transformation reviews and the associated impact on vehicle replacement requirements. Consequently, it is further proposed to reprofile £104,000 of vehicle disposal receipts from the programme from 2018/19 to 2019/20. Other small movements arising from carry forwards from 2017/18 result in an overall reduction in Prudential Borrowing across the 10 year programme of £5,000.

3.3.8 Within the Software Licences programme it is proposed to accelerate £126,000 from future years into 2018/19 in order to fund the scheduled renewals of licences within the current financial year.

- 3.3.9 All the above proposed adjustments have been reflected in Appendices I and II.

### **3.4 Health & Social Care**

- 3.4.1 It is proposed to transfer £3,000 from the Lewis Place Day Care Centre in 2018/19 to the Dalweem Residential Home for the Elderly refurbishment in line with the anticipated expenditure remaining on these projects.

- 3.4.2 The above proposed adjustment has been reflected in Appendices I and II.

### **3.5 Corporate & Democratic Services**

#### **Cultural Projects**

- 3.5.1 As outlined at Section 3.3.3 and 3.3.4 of this report, the City Hall Redevelopment Budget has been consolidated to include resources for environmental improvements around the exterior of the building. As a result these movements, the total budget for the consolidated project is £22,500,000.

- 3.5.2 The above proposed adjustments have been reflected in Appendices I and II.

## **4. HOUSING INVESTMENT PROGRAMME**

- 4.1 Total Expenditure for the Year Ended 31 March 2018 (Housing Investment Programme)

|                              | <b>2017/18<br/>Approved<br/>Budget<br/>18 April 2018</b> | <b>Actual<br/>Expenditure<br/>to 31 March<br/>2018</b> | <b>Variance to<br/>Budget</b> |
|------------------------------|----------------------------------------------------------|--------------------------------------------------------|-------------------------------|
|                              | <b>£'000</b>                                             | <b>£'000</b>                                           | <b>£000</b>                   |
| Housing Investment Programme | 24,006                                                   | 23,105                                                 | (901)                         |

- 4.2 In order to determine the carry-forward adjustment required for each project in 2018/19, the 2017/18 actual outturns (subject to audit) have been compared to the previous projections. Net expenditure for the year ended 31 March 2018 (subject to audit) was £23,105,000, which is £901,000 less than budgeted. It is, therefore, proposed to adjust the budget in 2018/19 by the carry forward amounts detailed above and at Appendix III.

- 4.3 Total Expenditure to 31 July 2018 (Housing Investment Programme)

Net expenditure for 2018/19 to 31 July 2018 amounts to £5,646,000 and receipts amount to £83,000, giving a borrowing requirement of £5,563,000 for the year to date. The current estimated net expenditure over the 5 years 2018/19 to 2022/23 amounts to £71,917,000, including £901,000 brought forward from 2017/18.

- 4.4 The Executive Director (Housing & Environment) has reviewed the Housing Investment Programme and proposes the following budget adjustments which are included at Appendix III.
- 4.5 It is proposed to transfer a total of £1,702,000 from the New Build Future Development budget in 2018/19 to individual schemes. This includes :-
- A new development at Milne Street, Perth, resulting in the construction of 8 new flats at an estimated cost of £1,290,000. It is anticipated that £456,000 of the estimated total cost will be funded from Council Tax Second Home Income and £160,000 by the Scottish Government's Affordable Housing Supply Programme (AHSP), which outlines long term resource planning funding for Local Authorities and Housing Associations in Perth & Kinross, leaving £674,000 to be funded from borrowing. It is proposed to include £240,000 in 2018/19 for site acquisition, demolition and initial construction costs with the remaining £1,050,000 of expenditure expected to be incurred in 2019/20.
  - Further development in Invergowrie resulting in the construction of 5 new units at an estimated cost of £1,215,000. It is anticipated that £997,000 of expenditure will be incurred in 2018/19, offset by Scottish Government AHSP of £295,000, Council Tax Second Home income of £100,000 and a carry forward from 2017/18 of £18,000. The total remaining balance of £802,000 is funded from borrowing, of which £602,000 relates to 2018/19 and a further £200,000 in 2019/20.
  - Additional funding is required at Birch Avenue, Scone in relation to a retaining wall and fencing works incurred during construction. It is, therefore, proposed to move £161,000 from the Future Developments budget to Birch Avenue in 2018/19 to fund these works.
  - The remaining proposed allocations from the Future Developments budget relate to smaller movements to align the budgets with anticipated spend. These include £5,000 at Alyth and £2,000 at Nimmo Avenue. As previously reported to this committee on 18 April 2018 (report 18/134 refers), the budget has now been adjusted to reflect a reduction of £58,000 in expenditure in relation to the Glenearn Road New Build Development. This is due to works for land remediation being fully completed and funded in the previous financial year.
- 4.6 As a result of continuing progress in purchasing ex-Council House stock to support affordable housing under the Council's Buy Back scheme, there are several proposed budget adjustments. These proposals result in a total gross increase in the 2018/19 budget for Council House Buy Backs of £3,334,000. The most significant of these proposed budget adjustments are listed below :-
- It is proposed to move a total of £1,000,000 (£200,000 from each financial year within the 5 year programme) from the Mortgage to Rent programme to Council House Buy Backs in 2018/19.



- Capital Receipts arising from the sale of property and other sales were £48,000 more than anticipated in 2017/18. There was also a further £198,000 of Other Income received in 2017/18 from membership of the Scottish Procurement Alliance (SPA) central purchasing body which allocates members a share of the SPA's operating surplus. It is proposed to apply this additional income received in 2017/18 of £198,000 and £48,000 against the Council House Buy Backs programme in 2018/19.
  - Funding of £840,000 has been secured from the Scottish Government to further support the Council Buy Back programme in 2018/19. It is, therefore, proposed to increase the budget in 2018/19 by this amount.
  - As included in the last report to this Committee (Report No 18/134 refers), income of £880,000 is expected over the 5 year programme in relation to the sale of land at Muirton new build development. Accordingly, it is proposed to apply this additional expected income to the Council House Buy Back scheme in 2018/19.
  - It is also proposed to accelerate a total of £368,000 into 2018/19 from future years within the project.
- 4.7 Following a review of the Multi-Story Flats programme, the latest proposals now include the upgrading of the heating plant at Milne Court, Market Court and Lickely Court, Perth. Fire risk assessments and appraisals of existing plant and structural surveys are currently being undertaken to determine the exact scope of works. It is therefore anticipated that the majority of improvement works will now be undertaken in 2019/20. As a result, it is proposed to rephase £1,646,000 from 2018/19 into 2019/20.
- 4.8 Plans for the conversion of three properties into social housing have been formalised and it is, therefore, proposed to fund the following projects within the Major Adaptations programmes :-
- 149-151 Dunkeld Road. It is planned to convert the former Education & Children's Services building into 2 semi-detached homes. It is proposed to move £195,000 from the Major Adaptations budget in 2022/23 to 2018/19 to allow for the acquisition of the property from the General Fund, and the necessary conversion.
  - Balmoral Road, Rattray. It is planned to convert the former Education & Children's Services building into 3 flats. It is proposed to move £55,000 from the Major Adaptations budget in 2022/23 and a further £220,000 from 2021/22 into 2018/19. This will allow for the acquisition and necessary conversion of the existing office space.
  - Rannoch Road properties, previously used as accommodation for Anchor House. The proposal for this project includes the redevelopment of properties at Rannoch Road, Perth which will be converted into 5 flats. It is, therefore, proposed to move £30,000 from the Major Adaptations budget in 2021/22 and £170,000 from 2020/21 into 2018/19, to allow for the necessary conversion of the existing building.

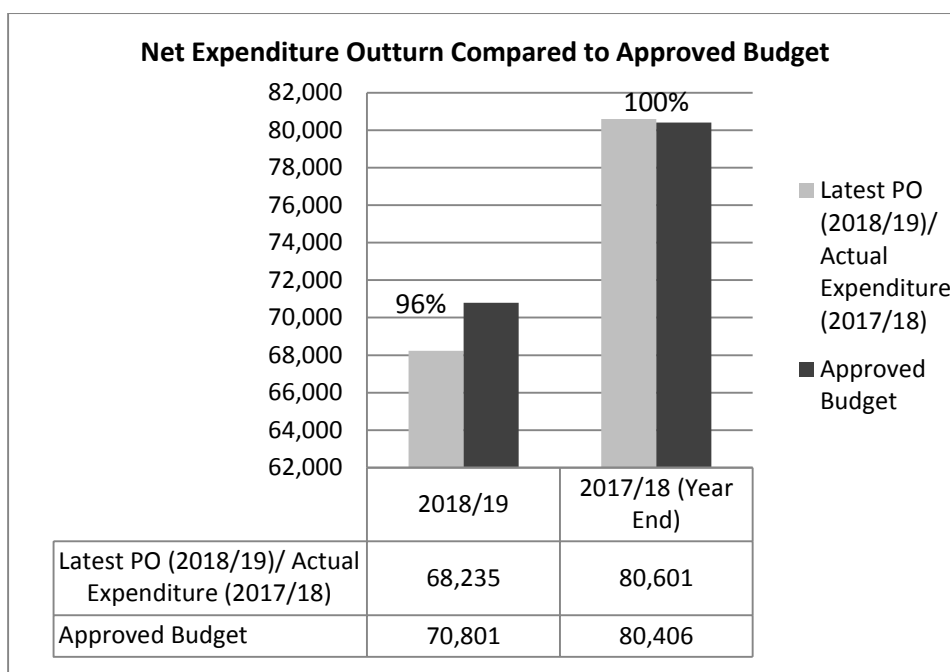
- 4.9 A revised plan of works has been proposed within the Triple Glazing installation programme. Accordingly, it is proposed to transfer a total of £1,080,000 from the Energy Efficiency programme to fund this revised programme with £480,000 from 2018/19, £300,000 from 2019/20 and £300,000 from 2020/21 transferring into the budget for Triple Glazing installations in 2018/19.
- 4.10 Following a review of the remaining programmes of works, it is proposed to accelerate budgeted expenditure in 2018/19 as follows :-
- External Fabric - £1,330,000 from future years to 2018/19.
  - Environmental Improvements - £654,000 from future years to 2018/19.
  - Bathroom Replacements - £470,000 from 2022/23 to 2018/19. It is further proposed to move the £94,000 remaining from the Lock Up and Garage Sites programme upon completion in 2018/19 to Bathroom Replacements.
  - Kitchen Replacements - £241,000 from 2020/21 to 2018/19.
- 4.11 As a result of all the proposed adjustments, including amounts carried forward from 2017/18, the total Housing Investment Programme borrowing requirement over the five year period to 31 March 2023 has increased by £822,000. This consists of the £880,000 additional budget for Council House Buy Backs in 2018/19 (Section 4.6 refers) offset by a reduction in expenditure on Future

## **5. RENEWAL & REPAIR FUND**

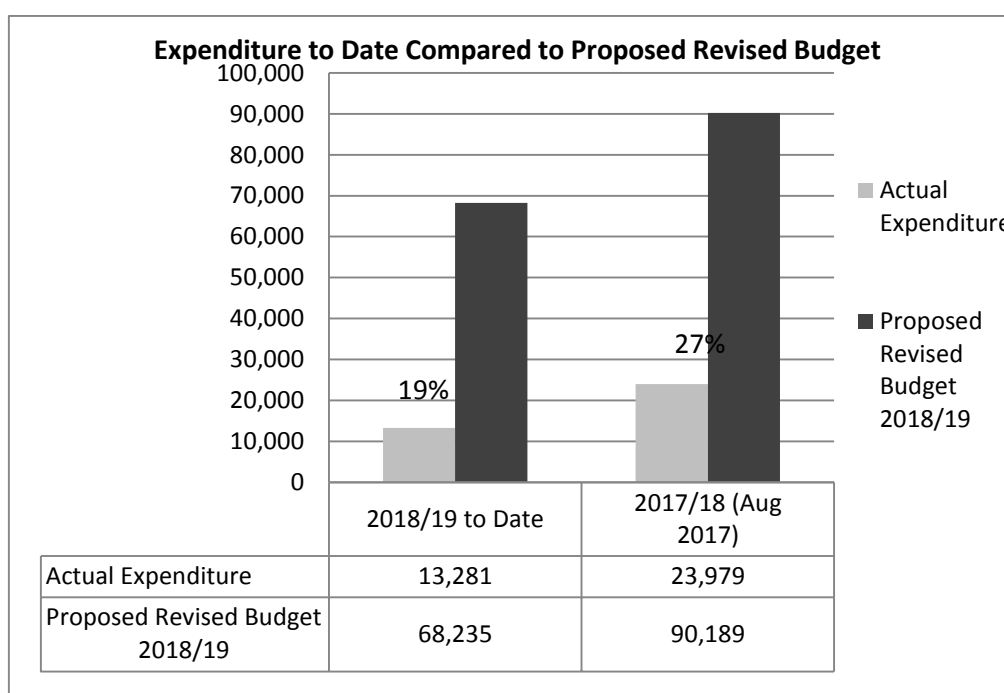
- 5.1 The Revenue Monitoring report being considered at this meeting contains proposals to transfer the balance of £20,000 on the Renewal & Repair Fund to the Revenue Budget to fund expenditure on the Integrated Human Resources & Payroll system in 2018/19. Consequently, the balance on the Renewal & Repair Fund will be reduced to zero.

## **6. BUDGET OVERVIEW**

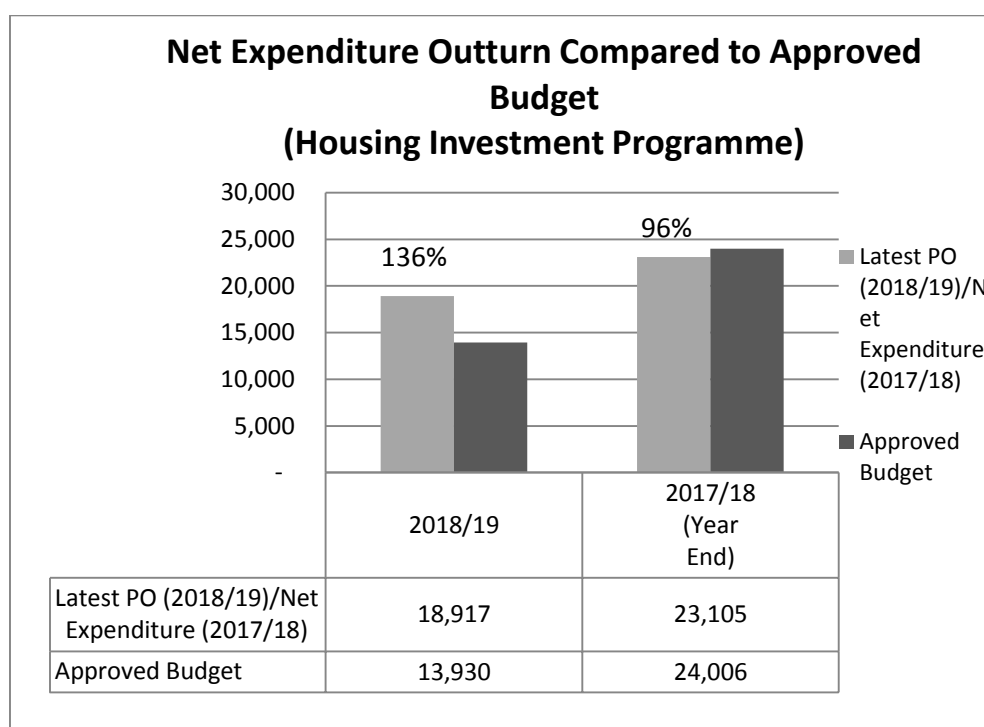
- 6.1 The Composite Capital Budget approved by Council on 20 June 2018 has been reviewed and updated to reflect the latest monitoring.
- 6.2 The latest projected 2018/19 net expenditure outturn for the Composite Capital Programme represents 96% of the 2018/19 budget approved on 20 June 2018:



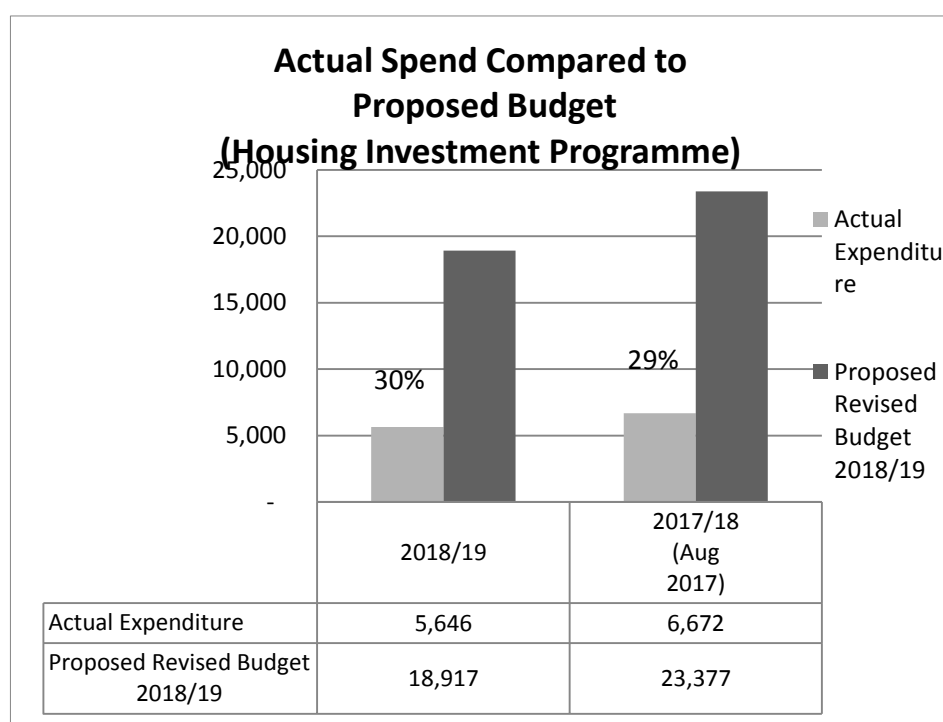
- 6.3 This difference is a result of the proposed budget adjustments included within this report. The most significant adjustments relate to the re-phasing of the Early Learning & Childcare – 1140 Hours Expansion project (see Section 3.2.2) and the Vehicle Replacement programme (see Section 3.3.7).
- 6.4 Movements in proposed net expenditure on the Composite Capital Programme and the subsequent impact upon the Council's Borrowing Requirement will continue to be managed through the Council's Treasury function. Actual net expenditure to 31 July 2018 on the programme represents 19% of the proposed revised 2018/19 budget:



- 6.5 The latest projected net expenditure outturn for the Housing Investment Programme represents 136% of the 2018/19 budget approved by this Committee on 18 April 2018:



- 6.6 The increase in projected 2018/19 expenditure relates to the increase in the Council Buy-Back programme and the acceleration of other programmes as outlined within Section 4 of this report.
- 6.7 Actual net expenditure at 31 July 2018 on the Housing Investment Programme represents 30% of the proposed revised 2018/19 budget:



- 6.8 This report identifies revised projected expenditure and proposed budget movements on a number of Capital projects and programmes. As detailed in Section 2.6, the proposed borrowing requirement on the 10 year Composite Programme has increased by £216,000. Proposed movements on the Housing Investment Programme are detailed at Section 4, and show an increase in the borrowing requirement of £822,000 over the 5 year budget.

## 7. RECOMMENDATIONS

7.1 It is recommended that the Committee:

- (i) Notes the contents of this report.
- (ii) Approves the proposed budget adjustments to the ten year Composite Capital Budget 2018/19 to 2027/28 set out in Sections 2 and 3 of this report and summarised at Appendices I and II.
- (iii) Approves the proposed budget adjustments to the Housing Investment Programme Budget 2018/19 to 2022/23 set out in Section 4 of this report and summarised at Appendix III.

### Author(s)

| Name          | Designation       | Contact Details                                                  |
|---------------|-------------------|------------------------------------------------------------------|
| John Jennings | Senior Accountant | <a href="mailto:CHXFinance@pkc.gov.uk">CHXFinance@pkc.gov.uk</a> |

### Approved

| Name              | Designation                                        | Date           |
|-------------------|----------------------------------------------------|----------------|
| Jim Valentine     | Depute Chief Executive and Chief Operating Officer | 31 August 2018 |
| Stewart MacKenzie | Head of Finance                                    | 30 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

### 1. Strategic Implications

#### Corporate Plan

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.

1.2 This report relates to all of 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 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.
- 3.6 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 Chief Executive and the Executive Directors have been consulted in the preparation of this report.

## **2. BACKGROUND PAPERS**

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 I – Composite Capital Programme - Estimated Capital Resources 2018/19 to 2027/28

Appendix II – Composite Capital Programme - Summary of Capital Resources and Expenditure 2018/19 to 2027/28

Appendix III – Housing Investment Programme – Summary of Capital Resources and Expenditure 2018/19 to 2022/23

Appendix IV – Capital Programme Exceptions Report 2018/19



**PERTH AND KINROSS COUNCIL**  
**COMPOSITE CAPITAL PROGRAMME**  
*Estimated Capital Resources 2018/19 to 2027/28*

|                                                              | Capital<br>Resources<br>2018/19<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2019/20<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2020/21<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2021/22<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2022/23<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2023/24<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2024/25<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2025/26<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2026/27<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>2027/28<br>(£'000)<br>Revised<br>Budget | Capital<br>Resources<br>TOTAL<br>(£'000)<br>Revised<br>Budget |
|--------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------|
| <b>Capital Grants</b>                                        |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                               |
| Cycling, Walking & Safer Streets (CWSS)                      | 205                                                             | 242                                                             | 200                                                             | 200                                                             | 200                                                             | 200                                                             | 200                                                             | 200                                                             | 200                                                             | 200                                                             | 2,047                                                         |
| Early Learning & Childcare                                   | 4,800                                                           | 5,600                                                           | 3,800                                                           | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 14,200                                                        |
| General Capital Grant                                        | 14,951                                                          | 17,354                                                          | 25,341                                                          | 25,220                                                          | 15,191                                                          | 14,000                                                          | 14,000                                                          | 14,000                                                          | 14,000                                                          | 14,000                                                          | 168,057                                                       |
| <b>Total Capital Grants</b>                                  | <b>19,956</b>                                                   | <b>23,196</b>                                                   | <b>29,341</b>                                                   | <b>25,420</b>                                                   | <b>15,391</b>                                                   | <b>14,200</b>                                                   | <b>14,200</b>                                                   | <b>14,200</b>                                                   | <b>14,200</b>                                                   | <b>14,200</b>                                                   | <b>184,304</b>                                                |
| <b>General Capital Receipts</b>                              |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                               |
| General Fund - Capital Receipts                              | 751                                                             | 497                                                             | 491                                                             | 271                                                             | 550                                                             | 250                                                             | 250                                                             | 250                                                             | 250                                                             | 250                                                             | 3,810                                                         |
| General Fund - Housing Receipts                              | 4                                                               | 3                                                               | 3                                                               | 3                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 13                                                            |
| General Fund - Ring Fenced Receipts                          | 340                                                             | 372                                                             | 256                                                             | 221                                                             | 354                                                             | 300                                                             | 300                                                             | 300                                                             | 300                                                             | 300                                                             | 3,043                                                         |
| <b>Total General Capital Receipts</b>                        | <b>1,095</b>                                                    | <b>872</b>                                                      | <b>750</b>                                                      | <b>495</b>                                                      | <b>904</b>                                                      | <b>550</b>                                                      | <b>550</b>                                                      | <b>550</b>                                                      | <b>550</b>                                                      | <b>550</b>                                                      | <b>6,866</b>                                                  |
| <b>Commercial Property Receipts</b>                          |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                               |
| Capital Receipts brought-forward                             | 776                                                             | 1,829                                                           | 2,706                                                           | 1,896                                                           | 1,785                                                           | 2,215                                                           | 2,020                                                           | 2,120                                                           | 2,120                                                           | 2,120                                                           | 776                                                           |
| Commercial Property Capital Receipts                         | 1,860                                                           | 1,472                                                           | 510                                                             | 184                                                             | 725                                                             | 100                                                             | 100                                                             | 0                                                               | 0                                                               | 0                                                               | 4,951                                                         |
| Capital Receipts carried-forward                             | (1,829)                                                         | (2,706)                                                         | (1,896)                                                         | (1,785)                                                         | (2,215)                                                         | (2,020)                                                         | (2,120)                                                         | (2,120)                                                         | (2,120)                                                         | (2,120)                                                         | (2,120)                                                       |
| <b>Total Commercial Property Receipts Applied</b>            | <b>807</b>                                                      | <b>595</b>                                                      | <b>1,320</b>                                                    | <b>295</b>                                                      | <b>295</b>                                                      | <b>295</b>                                                      | <b>0</b>                                                        | <b>0</b>                                                        | <b>0</b>                                                        | <b>0</b>                                                        | <b>3,607</b>                                                  |
| <b>Contributions</b>                                         |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                                 |                                                               |
| Third Party Contributions                                    | 4,148                                                           | 5,000                                                           | 3,500                                                           | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 12,648                                                        |
| Developer Contributions                                      | 2,123                                                           | 1,810                                                           | 1,810                                                           | 2,010                                                           | 2,020                                                           | 2,100                                                           | 2,100                                                           | 2,100                                                           | 2,100                                                           | 2,100                                                           | 20,273                                                        |
| Revenue Budget Contributions                                 | 115                                                             | 180                                                             | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 0                                                               | 295                                                           |
| <b>Total Contributions</b>                                   | <b>6,386</b>                                                    | <b>6,990</b>                                                    | <b>5,310</b>                                                    | <b>2,010</b>                                                    | <b>2,020</b>                                                    | <b>2,100</b>                                                    | <b>2,100</b>                                                    | <b>2,100</b>                                                    | <b>2,100</b>                                                    | <b>2,100</b>                                                    | <b>33,216</b>                                                 |
| <b>Capital Borrowing Requirement</b>                         | <b>49,599</b>                                                   | <b>40,902</b>                                                   | <b>80,875</b>                                                   | <b>89,236</b>                                                   | <b>62,088</b>                                                   | <b>19,877</b>                                                   | <b>9,477</b>                                                    | <b>9,477</b>                                                    | <b>9,477</b>                                                    | <b>9,477</b>                                                    | <b>380,485</b>                                                |
| <b>TOTAL CAPITAL RESOURCES/<br/>GROSS BUDGET EXPENDITURE</b> | <b>77,843</b>                                                   | <b>72,555</b>                                                   | <b>117,596</b>                                                  | <b>117,456</b>                                                  | <b>80,698</b>                                                   | <b>37,022</b>                                                   | <b>26,327</b>                                                   | <b>26,327</b>                                                   | <b>26,327</b>                                                   | <b>26,327</b>                                                   | <b>608,478</b>                                                |

**PERTH AND KINROSS COUNCIL**  
**COMPOSITE CAPITAL PROGRAMME**  
*Estimated Capital Resources 2018/19 to 2027/28*

APPENDIX I

**Movements in Resources from Approved Budget - 20 June 2018**

|                                               | Revised<br>Budget<br>2018/19<br>£'000 | Revised<br>Budget<br>2019/20<br>£'000 | Revised<br>Budget<br>2020/21<br>£'000 | Revised<br>Budget<br>2021/22<br>£'000 | Revised<br>Budget<br>2022/23<br>£'000 | Revised<br>Budget<br>2023/24<br>£'000 | Revised<br>Budget<br>2024/25<br>£'000 | Revised<br>Budget<br>2025/26<br>£'000 | Revised<br>Budget<br>2026/27<br>£'000 | Revised<br>Budget<br>2027/28<br>£'000 | Revised<br>Budget<br>TOTAL<br>£'000 |
|-----------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| Increase/(Decrease) in:                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                     |
| Capital Receipts - General Fund               | (167)                                 | 388                                   | (12)                                  | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 209                                 |
| Capital Receipts - Comm Property              | (1,469)                               | 4                                     | 400                                   | 0                                     | (200)                                 | 100                                   | 100                                   | 0                                     | 0                                     | 0                                     | (1,065)                             |
| Capital Receipts - Housing Receipts           | 1                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 1                                   |
| Capital Receipts - Ring Fenced                | (121)                                 | 104                                   | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | (17)                                |
| Capital Grants:                               |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                       |                                     |
| Early Learning & Childcare                    | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                   |
| General Capital Grant                         | (150)                                 | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | (150)                               |
| Third Party Contributions                     | (259)                                 | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | (259)                               |
| Revenue Contributions                         | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                   |
| Developer Contributions                       | 313                                   | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 313                                 |
| Resources b/f                                 | 776                                   | (404)                                 | (400)                                 | 0                                     | 0                                     | 95                                    | (100)                                 | 0                                     | 0                                     | 0                                     | 776                                 |
| Resources c/f to future years                 | 404                                   | 400                                   | 0                                     | 0                                     | (95)                                  | 100                                   | 0                                     | 0                                     | 0                                     | 0                                     | 0                                   |
| Borrowing Requirement                         | (2,274)                               | 2,539                                 | 34                                    | (54)                                  | (29)                                  | 0                                     | 0                                     | 0                                     | 0                                     | 0                                     | 216                                 |
| <b>Total Increase/(Decrease) in Resources</b> | <b>(2,946)</b>                        | <b>3,031</b>                          | <b>22</b>                             | <b>(54)</b>                           | <b>(324)</b>                          | <b>295</b>                            | <b>0</b>                              | <b>0</b>                              | <b>0</b>                              | <b>0</b>                              | <b>24</b>                           |
| Approved Resources 20 June 2018               | 80,789                                | 69,524                                | 117,574                               | 117,510                               | 81,022                                | 36,727                                | 26,327                                | 26,327                                | 26,327                                | 26,327                                | 608,454                             |
| <b>Revised Resources</b>                      | <b>77,843</b>                         | <b>72,555</b>                         | <b>117,596</b>                        | <b>117,456</b>                        | <b>80,698</b>                         | <b>37,022</b>                         | <b>26,327</b>                         | <b>26,327</b>                         | <b>26,327</b>                         | <b>26,327</b>                         | <b>608,478</b>                      |

|                                                        | Approved Budget | Actual Expenditure | Proposed Carry Forward to | Approved Budget 20-Jun-18 | Proposed Brought Forward | Proposed Budget Adjustment | Revised Budget           | Actual to 31-Jul-18 | Projected Outturn | Approved Budget 20-Jun-18 | Proposed Budget Adjustment | Revised Budget           | Approved Budget 20-Jun-18 | Proposed Budget Adjustment | Revised Budget           | Approved Budget 20-Jun-18 | Proposed Budget Adjustment | Revised Budget           | Approved Budget 20-Jun-18 | Proposed Budget Adjustment | Revised Budget           | Approved Budget 20-Jun-18 | Proposed Budget Adjustment | Revised Budget           |
|--------------------------------------------------------|-----------------|--------------------|---------------------------|---------------------------|--------------------------|----------------------------|--------------------------|---------------------|-------------------|---------------------------|----------------------------|--------------------------|---------------------------|----------------------------|--------------------------|---------------------------|----------------------------|--------------------------|---------------------------|----------------------------|--------------------------|---------------------------|----------------------------|--------------------------|
|                                                        | 2017/18 (£'000) | 2017/18 (£'000)    | 2018/19 (£'000)           | 2018/19 (£'000)           | 2017/18 (£'000)          | Report 1 2018/19 (£'000)   | Report 1 2018/19 (£'000) | 2018/19 (£'000)     | 2018/19 (£'000)   | 2019/20 (£'000)           | 2019/20 (£'000)            | Report 1 2019/20 (£'000) | 2020/21 (£'000)           | Report 1 2020/21 (£'000)   | Report 1 2020/21 (£'000) | 2021/22 (£'000)           | Report 1 2021/22 (£'000)   | Report 1 2021/22 (£'000) | 2022/23 (£'000)           | Report 1 2022/23 (£'000)   | Report 1 2022/23 (£'000) | 2023/24 (£'000)           | Report 1 2023/24 (£'000)   | Report 1 2023/24 (£'000) |
| EDUCATION AND CHILDREN'S SERVICES                      |                 |                    |                           |                           |                          |                            |                          |                     |                   |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |
| Arts Strategy Phase 1 - Redevelopment of Perth Theatre | 7,457           | 7,378              | 79                        | 186                       | 79                       | (158)                      | 107                      | 0                   | 107               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Third Party Contributions                              | (4,808)         | (4,973)            | 165                       | (200)                     | 165                      | 35                         | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Revenue Contribution from Reserves                     | (609)           | (486)              | (123)                     | 0                         | (123)                    | 123                        | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| MIS - Procurement & Integration                        | 55              | 17                 | 38                        | 469                       | 38                       |                            | 507                      | 112                 | 507               | 49                        |                            | 49                       | 49                        |                            | 49                       | 74                        |                            | 74                       | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Almondbank Cottages - REACH Project                    | 0               | 0                  | 0                         | 100                       | 0                        |                            | 100                      | 0                   | 100               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Blairgowrie Recreation Centre - Replacement            | 12              | 7                  | 5                         | 278                       | 5                        |                            | 283                      | 0                   | 283               | 6,000                     |                            | 6,000                    | 8,400                     |                            | 8,400                    | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Inspiring Learning Spaces                              | 2               | 1                  | 1                         | 0                         | 1                        | (1)                        | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Early Learning & Childcare                             | 882             | 921                | (39)                      | 4,800                     | (39)                     | (2,380)                    | 2,381                    | 1                   | 2,381             | 7,832                     | 2,380                      | 10,212                   | 3,800                     |                            | 3,800                    | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Scottish Government Grant                              | (887)           | (887)              | 0                         | (4,800)                   | 0                        |                            | (4,800)                  | 0                   | (4,800)           | (5,600)                   |                            | (5,600)                  | (3,800)                   |                            | (3,800)                  | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Schools Modernisation Programme                        |                 |                    |                           |                           |                          |                            |                          |                     |                   |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |
| Investment in the School Estate                        | 533             | 450                | 83                        | 1,784                     | 83                       | (729)                      | 1,138                    | 156                 | 1,138             | 6,255                     | (700)                      | 5,555                    | 8,754                     |                            | 8,754                    | 4,650                     |                            | 4,650                    | 4,650                     |                            | 4,650                    | 4,650                     |                            | 4,650                    |
| Pitcairn Primary School Upgrade Project                | 0               | 0                  | 0                         | 0                         | 0                        |                            | 900                      | 0                   | 900               | 0                         | 700                        | 700                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Alyth Primary School Upgrade Project                   | 1,638           | 1,582              | 56                        | 0                         | 56                       |                            | 56                       | 0                   | 56                | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Blackford Primary School (Developer Contribution)      | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 173                       |                            | 173                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Kinross Primary School Upgrade Project                 | 7,348           | 7,487              | (139)                     | 928                       | (139)                    |                            | 789                      | 211                 | 789               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Tulloch Primary School Upgrade Project                 | 6,098           | 5,970              | 128                       | 1,200                     | 128                      |                            | 1,328                    | 388                 | 1,328             | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Errol Primary School Upgrade Project                   | 0               | (18)               | 18                        | 0                         | 18                       | (18)                       | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Inchture Primary School MUGA                           | 42              | 0                  | 42                        | 0                         | 42                       | (42)                       | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Invergowrie Primary School Upgrade Project             | 4               | 0                  | 4                         | 0                         | 4                        | (4)                        | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Oudenarde - New Primary School Development             | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Third Party Contribution from Developers               | 0               | 0                  | 0                         | (500)                     | 0                        | 500                        | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Oakbank Primary School Upgrade Project                 | 79              | 1                  | 78                        | 0                         | 78                       | (78)                       | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| North/West Perth - New Primary School                  | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 500                       |                            | 500                      | 8,500                     |                            | 8,500                    | 5,350                     |                            | 5,350                    |
| North Perth - Primary School Replacement               | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 750                       |                            | 750                      | 5,000                     |                            | 5,000                    | 10,250                    |                            | 10,250                   | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Technology Upgrades                                    | 607             | 627                | (20)                      | 200                       | (20)                     |                            | 180                      | 5                   | 180               | 500                       |                            | 500                      | 500                       |                            | 500                      | 675                       |                            | 675                      | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Perth Academy - New Sports Facilities                  | 133             | 182                | (49)                      | 1,408                     | (49)                     |                            | 1,359                    | 10                  | 1,359             | 150                       |                            | 150                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Perth Academy - Refurbishments                         | 1,069           | 1,218              | (149)                     | 1,850                     | (149)                    |                            | 1,701                    | 212                 | 1,701             | 200                       |                            | 200                      | 3,000                     |                            | 3,000                    | 6,000                     |                            | 6,000                    | 3,085                     |                            | 3,085                    | 0                         |                            | 0                        |
| Perth Grammar School - Upgrade Programme Phase 3       | 0               | 0                  | 0                         | 200                       | 0                        | (24)                       | 176                      | 156                 | 176               | 2,950                     |                            | 2,950                    | 3,750                     |                            | 3,750                    | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Perth Grammar School - New Reception Area              | 150             | 174                | (24)                      | 0                         | (24)                     | 24                         | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Perth High School - Internal Services & Refurbishment  | 343             | 325                | 18                        | 412                       | 18                       |                            | 430                      | 388                 | 430               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Perth High School - New School Investment              | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 13,475                    |                            | 13,475                   | 22,050                    |                            | 22,050                   | 11,025                    |                            | 11,025                   | 3,450                     |                            | 3,450                    |
| TOTAL: EDUCATION AND CHILDREN'S SERVICES               | 20,148          | 19,976             | 172                       | 8,315                     | 172                      | (1,852)                    | 6,635                    | 1,639               | 6,635             | 19,259                    | 2,380                      | 21,639                   | 42,928                    | 0                          | 42,928                   | 44,199                    | 0                          | 44,199                   | 27,260                    | 0                          | 27,260                   | 13,450                    | 0                          | 13,450                   |
| HOUSING & ENVIRONMENT                                  |                 |                    |                           |                           |                          |                            |                          |                     |                   |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |
| Traffic & Road Safety                                  |                 |                    |                           |                           |                          |                            |                          |                     |                   |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |
| Road Safety Initiatives (20mph Zones etc...)           | 79              | 79                 | 0                         | 65                        | 0                        | 100                        | 165                      | 49                  | 165               | 43                        |                            | 43                       | 50                        |                            | 50                       | 50                        |                            | 50                       | 50                        |                            | 50                       | 100                       |                            | 100                      |
| Road Safety Initiatives                                | 536             | 515                | 21                        | 986                       | 21                       | (100)                      | 907                      | 16                  | 907               | 450                       |                            | 450                      | 100                       |                            | 100                      | 100                       |                            | 100                      | 100                       |                            | 100                      | 100                       |                            | 100                      |
| Vehicle Activation Signs                               | 176             | 160                | 16                        | 23                        | 16                       |                            | 39                       | 16                  | 39                | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Cycling Walking & Safer Streets (CWSS)                 | 237             | 236                | 1                         | 205                       | 1                        | (1)                        | 205                      | 1                   | 205               | 242                       |                            | 242                      | 200                       |                            | 200                      | 200                       |                            | 200                      | 200                       |                            | 200                      | 200                       |                            | 200                      |
| Scottish Government Grant - CWSS                       | (205)           | (204)              | (1)                       | (205)                     | (1)                      | 1                          | (205)                    | 0                   | (205)             | (242)                     |                            | (242)                    | (200)                     |                            | (200)                    | (200)                     |                            | (200)                    | (200)                     |                            | (200)                    | (200)                     |                            | (200)                    |
| Third Party Contribution                               | (16)            | (16)               | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Revenue Contribution                                   | (16)            | (16)               | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Car Parking Investment                                 | 0               | 0                  | 0                         | 100                       | 0                        |                            | 100                      | 0                   | 100               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Car Parking Investment - Pitlochry                     | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 150                       |                            | 150                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Strathmore Cycle Network                               | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        | 100                       |                            | 100                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Sub-Total                                              | 791             | 754                | 37                        | 1,174                     | 37                       | 0                          | 1,211                    | 82                  | 1,211             | 643                       | 0                          | 643                      | 250                       | 0                          | 250                      | 150                       | 0                          | 150                      | 150                       | 0                          | 150                      | 200                       | 0                          | 200                      |
| Asset Management - Roads & Lighting                    |                 |                    |                           |                           |                          |                            |                          |                     |                   |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |
| Structural Maintenance                                 | 8,723           | 8,634              | 89                        | 13,391                    | 89                       | 123                        | 13,603                   | 2,451               | 13,603            | 9,678                     | 130                        | 9,808                    | 9,678                     |                            | 9,678                    | 9,678                     |                            | 9,678                    | 9,678                     |                            | 9,678                    | 9,800                     |                            | 9,800                    |
| Third Party Contribution                               | (1,501)         | (1,501)            | 0                         | 0                         | 0                        | (253)                      | (253)                    | 0                   | (253)             | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Street Lighting Renewals - Upgrading/Unlit Areas       | 154             | 157                | (3)                       | 161                       | (3)                      |                            | 158                      | 84                  | 158               | 161                       |                            | 161                      | 150                       |                            | 150                      | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Traffic Signal Renewals - Upgrading                    | 26              | 20                 | 6                         | 126                       | 6                        |                            | 132                      | 3                   | 132               | 63                        |                            | 63                       | 65                        |                            | 65                       | 65                        |                            | 65                       | 67                        |                            | 67                       | 100                       |                            | 100                      |
| Unadopted Roads & Footways (Match Funding)             | 20              | 20                 | 0                         | 88                        | 0                        | 17                         | 105                      | 1                   | 105               | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Third Party Contributions                              | (7)             | (7)                | 0                         | 0                         | 0                        | (17)                       | (17)                     | 0                   | (17)              | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        | 0                         |                            | 0                        |
| Footways                                               | 407             | 332                | 75                        | 512                       | 75                       |                            | 587                      | 87                  | 587               | 435                       |                            | 435                      | 435                       |                            | 435                      | 435                       |                            | 435                      | 435                       |                            | 435                      | 435                       |                            | 435                      |
| Investment in Local Footpaths                          | 0               | 0                  | 0                         | 0                         | 0                        |                            | 0                        | 0                   | 0                 | 0                         |                            | 0                        |                           |                            |                          |                           |                            |                          |                           |                            |                          |                           |                            |                          |

|                                                        | Approved<br>Budget<br><br>2017/18<br>(£'000) | Actual<br>Expenditure<br><br>2017/18<br>(£'000) | Proposed<br>Carry<br>Forward<br>to<br>2018/19<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2018/19<br>(£'000) | Proposed<br>Brought<br>Forward<br>from<br>2017/18<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2018/19<br>(£'000) | Revised<br>Budget<br>Report 1<br>2018/19<br>(£'000) | Actual to<br>31-Jul-18<br><br>2018/19<br>(£'000) | Projected<br>Outturn<br><br>2018/19<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2019/20<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2019/20<br>(£'000) | Revised<br>Budget<br>Report 1<br>2019/20<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2020/21<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2020/21<br>(£'000) | Revised<br>Budget<br>Report 1<br>2020/21<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2021/22<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2021/22<br>(£'000) | Revised<br>Budget<br>Report 1<br>2021/22<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2022/23<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2022/23<br>(£'000) | Revised<br>Budget<br>Report 1<br>2022/23<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2023/24<br>(£'000) | Proposed<br>Budget<br>Adjustment<br>Report 1<br>2023/24<br>(£'000) | Revised<br>Budget<br>Report 1<br>2023/24<br>(£'000) |
|--------------------------------------------------------|----------------------------------------------|-------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|
| <b>Rural Flood Mitigation Schemes</b>                  |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| Almondbank Flood Protection Scheme                     | 11,287                                       | 12,248                                          | (961)                                                    | 5,437                                                     | (961)                                                        | 1                                                                  | 4,477                                               | 1,721                                            | 4,477                                          | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  |                                                     | 0                                                         | 0                                                                  |                                                     | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution                               | (104)                                        | (105)                                           | 1                                                        | 0                                                         | 1                                                            | (1)                                                                | 0                                                   | (11)                                             | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  |                                                     | 0                                                         | 0                                                                  |                                                     | 0                                                         | 0                                                                  | 0                                                   |
| Comrie Flood Prevention Scheme                         | 483                                          | 501                                             | (18)                                                     | 422                                                       | (18)                                                         | 29                                                                 | 433                                                 | 69                                               | 433                                            | 931                                                       |                                                                    | 931                                                 | 11,149                                                    | (6)                                                                | 11,143                                              | 11,620                                                    | (23)                                                               | 11,597                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Milnathort Flood Prevention Scheme                     | 6                                            | 6                                               | 0                                                        | 79                                                        | 0                                                            |                                                                    | 79                                                  | 0                                                | 79                                             | 55                                                        |                                                                    | 55                                                  | 1,629                                                     |                                                                    | 1,629                                               | 10                                                        |                                                                    | 10                                                  | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| South Kinross Flood Prevention                         | 0                                            | 0                                               | 0                                                        | 145                                                       | 0                                                            |                                                                    | 145                                                 | 0                                                | 145                                            | 95                                                        |                                                                    | 95                                                  | 150                                                       |                                                                    | 150                                                 | 1,848                                                     |                                                                    | 1,848                                               | 924                                                       |                                                                    | 924                                                 | 0                                                         | 0                                                                  | 0                                                   |
| Scone Flood Prevention                                 | 0                                            | 0                                               | 0                                                        | 75                                                        | 0                                                            |                                                                    | 75                                                  | 0                                                | 75                                             | 45                                                        |                                                                    | 45                                                  | 495                                                       |                                                                    | 495                                                 | 30                                                        |                                                                    | 30                                                  | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| <b>Sub-Total</b>                                       | <b>11,672</b>                                | <b>12,650</b>                                   | <b>(978)</b>                                             | <b>6,158</b>                                              | <b>(978)</b>                                                 | <b>29</b>                                                          | <b>5,209</b>                                        | <b>1,779</b>                                     | <b>5,209</b>                                   | <b>1,126</b>                                              | <b>0</b>                                                           | <b>1,126</b>                                        | <b>13,423</b>                                             | <b>(6)</b>                                                         | <b>13,417</b>                                       | <b>13,508</b>                                             | <b>(23)</b>                                                        | <b>13,485</b>                                       | <b>924</b>                                                | <b>0</b>                                                           | <b>924</b>                                          | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            |
| <b>Planning Conservation</b>                           |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| Conservation of Built Heritage                         | 73                                           | 72                                              | 1                                                        | 615                                                       | 1                                                            |                                                                    | 616                                                 | 1                                                | 616                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution                               | 0                                            | 0                                               | 0                                                        | (100)                                                     | 0                                                            |                                                                    | (100)                                               | 0                                                | (100)                                          | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Mill Street Environmental Improvements                 | 1,248                                        | 1,101                                           | 147                                                      | 0                                                         | 147                                                          | (1)                                                                | 146                                                 | 0                                                | 146                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Revenue Contribution (Car Parking)                     | (160)                                        | (159)                                           | (1)                                                      | 0                                                         | (1)                                                          | 1                                                                  | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution                               | (10)                                         | (10)                                            | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| <b>Sub-Total</b>                                       | <b>1,151</b>                                 | <b>1,004</b>                                    | <b>147</b>                                               | <b>515</b>                                                | <b>147</b>                                                   | <b>0</b>                                                           | <b>662</b>                                          | <b>1</b>                                         | <b>662</b>                                     | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            |
| <b>Perth &amp; Kinross Place-making</b>                |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| City Digital                                           | 122                                          | 123                                             | (1)                                                      | 0                                                         | (1)                                                          | 1                                                                  | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Pontoons                                               | 15                                           | 16                                              | (1)                                                      | 0                                                         | (1)                                                          | 1                                                                  | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| St Paul's Church                                       | 350                                          | 378                                             | (28)                                                     | 1,573                                                     | (28)                                                         |                                                                    | 1,545                                               | 32                                               | 1,545                                          | 549                                                       |                                                                    | 549                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Perth City Hall/Vennels                                | 0                                            | 0                                               | 0                                                        | 50                                                        | 0                                                            | (50)                                                               | 0                                                   | 0                                                | 0                                              | 500                                                       | (500)                                                              | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Auchterarder                                           | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 300                                                       |                                                                    | 300                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Perth City Centre Golden Route (Rail Station)          | 3                                            | 4                                               | (1)                                                      | 97                                                        | (1)                                                          | 1                                                                  | 97                                                  | 0                                                | 97                                             | 400                                                       |                                                                    | 400                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Green Network Routes                                   | 1                                            | 0                                               | 1                                                        | 49                                                        | 1                                                            | (1)                                                                | 49                                                  | 0                                                | 49                                             | 114                                                       |                                                                    | 114                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| City Greening                                          | 11                                           | 8                                               | 3                                                        | 89                                                        | 3                                                            | (2)                                                                | 90                                                  | 0                                                | 90                                             | 100                                                       |                                                                    | 100                                                 | 100                                                       |                                                                    | 100                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Tay Street, Perth                                      | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 170                                                       |                                                                    | 170                                                 | 500                                                       |                                                                    | 500                                                 | 1,200                                                     |                                                                    | 1,200                                               | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Mill St, Perth (Phase 3) - Shared Space at Bus Station | 0                                            | 0                                               | 0                                                        | 50                                                        | 0                                                            |                                                                    | 50                                                  | 0                                                | 50                                             | 550                                                       |                                                                    | 550                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| South Street, Perth - Transport Hub                    | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 200                                                       |                                                                    | 200                                                 | 900                                                       |                                                                    | 900                                                 | 0                                                         | 0                                                                  | 0                                                   |
| Perth & Kinross Lighting Action Plan                   | 301                                          | 326                                             | (25)                                                     | 1,360                                                     | (25)                                                         |                                                                    | 1,335                                               | 58                                               | 1,335                                          | 1,068                                                     | (250)                                                              | 818                                                 | 999                                                       | (250)                                                              | 749                                                 | 819                                                       |                                                                    | 819                                                 | 453                                                       |                                                                    | 453                                                 | 0                                                         | 0                                                                  | 0                                                   |
| <b>Sub-Total</b>                                       | <b>803</b>                                   | <b>855</b>                                      | <b>(52)</b>                                              | <b>3,268</b>                                              | <b>(52)</b>                                                  | <b>(50)</b>                                                        | <b>3,166</b>                                        | <b>90</b>                                        | <b>3,166</b>                                   | <b>3,751</b>                                              | <b>(750)</b>                                                       | <b>3,001</b>                                        | <b>1,599</b>                                              | <b>(250)</b>                                                       | <b>1,349</b>                                        | <b>2,219</b>                                              | <b>0</b>                                                           | <b>2,219</b>                                        | <b>1,353</b>                                              | <b>0</b>                                                           | <b>1,353</b>                                        | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            |
| <b>Other Planning Projects</b>                         |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| Creative Exchange (former St. John's Primary School)   | 243                                          | 210                                             | 33                                                       | 4,007                                                     | 33                                                           |                                                                    | 4,040                                               | 65                                               | 4,040                                          | 7                                                         |                                                                    | 7                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution                               | (243)                                        | (183)                                           | (60)                                                     | (1,566)                                                   | (60)                                                         | 1                                                                  | (1,625)                                             | (435)                                            | (1,625)                                        | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Gypsy Travellers Site Improvement Works                | 134                                          | 73                                              | 61                                                       | 0                                                         | 61                                                           |                                                                    | 61                                                  | 13                                               | 61                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| <b>Sub-Total</b>                                       | <b>134</b>                                   | <b>100</b>                                      | <b>34</b>                                                | <b>2,441</b>                                              | <b>34</b>                                                    | <b>1</b>                                                           | <b>2,476</b>                                        | <b>(357)</b>                                     | <b>2,476</b>                                   | <b>7</b>                                                  | <b>0</b>                                                           | <b>7</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            | <b>0</b>                                                  | <b>0</b>                                                           | <b>0</b>                                            |
| <b>Community Greenspace</b>                            |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| Play Areas - Improvements Implementation Strategy      | 140                                          | 149                                             | (9)                                                      | 878                                                       | (9)                                                          | (3)                                                                | 866                                                 | 71                                               | 866                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution                               | (33)                                         | (34)                                            | 1                                                        | (43)                                                      | 1                                                            |                                                                    | (42)                                                | 0                                                | (42)                                           | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Revenue Contribution                                   | (90)                                         | (90)                                            | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Play Parks                                             | 0                                            | 0                                               | 0                                                        | 150                                                       | 0                                                            |                                                                    | 150                                                 | 0                                                | 150                                            | 150                                                       |                                                                    | 150                                                 | 150                                                       |                                                                    | 150                                                 | 150                                                       |                                                                    | 150                                                 | 150                                                       |                                                                    | 150                                                 | 150                                                       | 150                                                                | 150                                                 |
| 3G Pitch, Blairgowrie                                  | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 500                                                       | 500                                                                | 0                                                   |
| Friends of Park Development - MacRosty Park, Crieff    | 30                                           | 30                                              | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Countryside Sites                                      | 0                                            | 0                                               | 0                                                        | 165                                                       | 0                                                            |                                                                    | 165                                                 | 0                                                | 165                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Community Greenspace Sites                             | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 740                                                       |                                                                    | 740                                                 | 784                                                       |                                                                    | 784                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 300                                                       | 300                                                                | 0                                                   |
| Small Parks                                            | 5                                            | 5                                               | 0                                                        | 30                                                        | 0                                                            |                                                                    | 30                                                  | 1                                                | 30                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Community Greenspace Bridges                           | 50                                           | 44                                              | 6                                                        | 0                                                         | 6                                                            |                                                                    | 6                                                   | 0                                                | 6                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Core Path Implementation                               | 21                                           | 14                                              | 7                                                        | 33                                                        | 7                                                            |                                                                    | 40                                                  | 0                                                | 40                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Pitlochry Recreation Park                              | 121                                          | 115                                             | 6                                                        | 0                                                         | 6                                                            |                                                                    | 6                                                   | 0                                                | 6                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contributions                              | (42)                                         | (41)                                            | (1)                                                      | 0                                                         | (1)                                                          | 1                                                                  | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Alyth Environmental Improvements                       | 16                                           | 13                                              | 3                                                        | 540                                                       | 3                                                            |                                                                    | 543                                                 | 0                                                | 543                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contributions                              | 0                                            | 0                                               | 0                                                        | (33)                                                      | 0                                                            |                                                                    | (33)                                                | 0                                                | (33)                                           | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Revenue Contribution                                   | 0                                            | 0                                               | 0                                                        | (25)                                                      | 0                                                            |                                                                    | (25)                                                | 0                                                | (25)                                           | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Air Quality Improvements                               | 0                                            | 0                                               | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 100                                                       |                                                                    | 100                                                 | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Parks Development - Riverside Masterplan               | 8                                            | 10                                              | (2)                                                      | 0                                                         | (2)                                                          | 2                                                                  | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Premier Parks                                          | 0                                            | 0                                               | 0                                                        | 75                                                        | 0                                                            |                                                                    | 75                                                  | 0                                                | 75                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| The Knock                                              | 6                                            | 6                                               | 0                                                        | 94                                                        | 0                                                            |                                                                    | 94                                                  | 0                                                | 94                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Kinnoull Hill                                          | 6                                            | 6                                               | 0                                                        | 114                                                       | 0                                                            |                                                                    | 114                                                 | 0                                                | 114                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Countryside Access                                     | 0                                            | 0                                               | 0                                                        | 10                                                        | 0                                                            |                                                                    | 10                                                  | 0                                                | 10                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Cemetery Extensions                                    | 24                                           | 8                                               | 16                                                       | 181                                                       | 16                                                           |                                                                    | 197                                                 | 0                                                | 197                                            | 95                                                        |                                                                    | 95                                                  | 100                                                       |                                                                    | 100                                                 | 100                                                       |                                                                    | 100                                                 | 100                                                       |                                                                    | 100                                                 | 100                                                       | 100                                                                | 100                                                 |
| <b>Sub-Total</b>                                       | <b>262</b>                                   | <b>235</b>                                      | <b>27</b>                                                | <b>2,169</b>                                              | <b>27</b>                                                    | <b>0</b>                                                           | <b>2,196</b>                                        | <b>72</b>                                        | <b>2,196</b>                                   | <b>985</b>                                                | <b>0</b>                                                           | <b>985</b>                                          | <b>1,134</b>                                              | <b>0</b>                                                           | <b>1,134</b>                                        | <b>250</b>                                                | <b>0</b>                                                           | <b>250</b>                                          | <b>250</b>                                                | <b>0</b>                                                           | <b>250</b>                                          | <b>1,050</b>                                              | <b>0</b>                                                           | <b>1,050</b>                                        |
| <b>Support Services</b>                                |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| <b>PC Replacement &amp; IT Upgrades</b>                |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| Hardware                                               | 112                                          | 113                                             | (1)                                                      | 0                                                         | (1)                                                          | 21                                                                 | 20                                                  | 0                                                | 20                                             | 0                                                         | 20                                                                 | 20                                                  | 0                                                         | 20                                                                 | 20                                                  | 0                                                         | 20                                                                 | 20                                                  | 0                                                         | 20                                                                 | 20                                                  | 0                                                         | 20                                                                 | 20                                                  |
| Licenses                                               | 125                                          | 358                                             | (233)                                                    | 167                                                       | (233)                                                        | 125                                                                | 59                                                  | 0                                                | 59                                             | 124                                                       | (35)                                                               | 89                                                  | 106                                                       | (31)                                                               | 75                                                  | 106                                                       | (31)                                                               | 75                                                  | 106                                                       | (29)                                                               | 77                                                  | 120                                                       | 0                                                                  | 120                                                 |
| Corporate Programme Management System                  | 37                                           | 37                                              | 0                                                        | 23                                                        | 0                                                            |                                                                    | 23                                                  | 18                                               | 23                                             | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Third Party Contribution (HRA)                         | (17)                                         | (17)                                            | 0                                                        | (3)                                                       | 0                                                            |                                                                    | (3)                                                 | 0                                                | (3)                                            | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| Revenue Contribution (ECS)                             | (20)                                         | (20)                                            | 0                                                        | 0                                                         | 0                                                            |                                                                    | 0                                                   | 0                                                | 0                                              | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         |                                                                    | 0                                                   | 0                                                         | 0                                                                  | 0                                                   |
| <b>Sub-Total</b>                                       | <b>237</b>                                   | <b>471</b>                                      | <b>(234)</b>                                             | <b>187</b>                                                | <b>(234)</b>                                                 | <b>146</b>                                                         | <b>99</b>                                           | <b>18</b>                                        | <b>99</b>                                      | <b>124</b>                                                | <b>(15)</b>                                                        | <b>109</b>                                          | <b>106</b>                                                | <b>(11)</b>                                                        | <b>95</b>                                           | <b>106</b>                                                | <b>(11)</b>                                                        | <b>95</b>                                           | <b>106</b>                                                | <b>(9)</b>                                                         | <b>97</b>                                           | <b>120</b>                                                | <b>20</b>                                                          | <b>140</b>                                          |
| <b>Property Services</b>                               |                                              |                                                 |                                                          |                                                           |                                                              |                                                                    |                                                     |                                                  |                                                |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |
| DDA Adaptation & Alteration Works Programme            | 389                                          | 395                                             | (6)                                                      | 210                                                       | (6)                                                          |                                                                    | 204                                                 | 33                                               | 204                                            | 275                                                       |                                                                    | 275                                                 | 200                                                       |                                                                    | 200                                                 |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |                                                           |                                                                    |                                                     |

|                                                                                | Approved Budget | Actual Expenditure | Proposed Carry Forward to | Approved Budget 20-Jun-18 | Proposed Brought Forward from | Proposed Budget Adjustment Report 1 2018/19 | Revised Budget Report 1 2018/19 | Actual to 31-Jul-18 | Projected Outturn 2018/19 | Approved Budget 20-Jun-18 | Proposed Budget Adjustment Report 1 2019/20 | Revised Budget Report 1 2019/20 | Approved Budget 20-Jun-18 | Proposed Budget Adjustment Report 1 2020/21 | Revised Budget Report 1 2020/21 | Approved Budget 20-Jun-18 | Proposed Budget Adjustment Report 1 2021/22 | Revised Budget Report 1 2021/22 | Approved Budget 20-Jun-18 | Proposed Budget Adjustment Report 1 2022/23 | Revised Budget Report 1 2022/23 | Approved Budget 20-Jun-18 | Proposed Budget Adjustment Report 1 2023/24 | Revised Budget Report 1 2023/24 |
|--------------------------------------------------------------------------------|-----------------|--------------------|---------------------------|---------------------------|-------------------------------|---------------------------------------------|---------------------------------|---------------------|---------------------------|---------------------------|---------------------------------------------|---------------------------------|---------------------------|---------------------------------------------|---------------------------------|---------------------------|---------------------------------------------|---------------------------------|---------------------------|---------------------------------------------|---------------------------------|---------------------------|---------------------------------------------|---------------------------------|
|                                                                                | 2017/18 (£'000) | 2017/18 (£'000)    | 2018/19 (£'000)           | 2018/19 (£'000)           | 2017/18 (£'000)               | 2018/19 (£'000)                             | 2018/19 (£'000)                 | 2018/19 (£'000)     | 2018/19 (£'000)           | 2019/20 (£'000)           | 2019/20 (£'000)                             | 2019/20 (£'000)                 | 2020/21 (£'000)           | 2020/21 (£'000)                             | 2020/21 (£'000)                 | 2021/22 (£'000)           | 2021/22 (£'000)                             | 2021/22 (£'000)                 | 2022/23 (£'000)           | 2022/23 (£'000)                             | 2022/23 (£'000)                 | 2023/24 (£'000)           | 2023/24 (£'000)                             | 2023/24 (£'000)                 |
| <b>Prudential Borrowing Projects</b>                                           |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| Wheeled Bin Replacement Programme - Domestic Bins                              | 215             | 216                | (1)                       | 200                       | (1)                           |                                             | 199                             | 21                  | 199                       | 200                       |                                             | 200                             | 200                       |                                             | 200                             | 200                       | 200                                         |                                 | 200                       |                                             | 200                             | 200                       |                                             | 200                             |
| Wheeled Bin Replacement Programme - Commercial Bins                            | 6               | 6                  | 0                         | 8                         | 0                             |                                             | 8                               | 0                   | 8                         | 7                         |                                             | 7                               | 12                        |                                             | 12                              | 12                        | 18                                          |                                 | 18                        |                                             | 20                              | 20                        |                                             | 20                              |
| Wheeled Bin Replacement Programme - 140L Bins                                  | 167             | 165                | 2                         | 0                         | 2                             | (2)                                         | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Recycling Containers, Oil Banks & Battery Banks Replacement P                  | 44              | 40                 | 4                         | 89                        | 4                             | 2                                           | 95                              | 0                   | 95                        | 56                        |                                             | 56                              | 56                        |                                             | 60                              | 60                        | 62                                          |                                 | 62                        |                                             | 65                              | 65                        |                                             | 65                              |
| Capital Receipts - Disposals                                                   | (1)             | (3)                | 2                         | 0                         | 2                             | (2)                                         | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Litter Bins                                                                    | 40              | 40                 | 0                         | 25                        | 0                             |                                             | 25                              | 0                   | 25                        | 25                        |                                             | 25                              | 50                        |                                             | 50                              | 0                         | 0                                           |                                 | 0                         |                                             | 50                              | 50                        |                                             | 50                              |
| Smart Cities - Smart Waste                                                     | 90              | 90                 | 0                         | 155                       | 0                             |                                             | 155                             | 50                  | 155                       | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Third Party Contribution (EDRF)                                                | (36)            | (36)               | 0                         | (63)                      | 0                             |                                             | (63)                            | (7)                 | (63)                      | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Vehicle Replacement Programme                                                  | 2,300           | 2,208              | 92                        | 4,047                     | 92                            | (556)                                       | 3,583                           | 1,153               | 3,583                     | 2,679                     | 556                                         | 3,235                           | 2,559                     |                                             | 2,559                           | 2,206                     | 3,543                                       |                                 | 3,543                     |                                             | 3,000                           | 3,000                     |                                             | 3,000                           |
| Capital Receipts - Vehicle Disposals                                           | (151)           | (168)              | 17                        | (461)                     | 17                            | 104                                         | (340)                           | (72)                | (340)                     | (268)                     | (104)                                       | (372)                           | (256)                     |                                             | (256)                           | (221)                     | (354)                                       |                                 | (354)                     |                                             | (300)                           | (300)                     |                                             | (300)                           |
| Energy Conservation & Carbon Reduction Programme                               | 143             | 106                | 37                        | 331                       | 37                            |                                             | 368                             | 0                   | 368                       | 145                       |                                             | 145                             | 145                       |                                             | 145                             | 145                       | 145                                         |                                 | 145                       |                                             | 150                             | 150                       |                                             | 150                             |
| POP - 2 High Street Essential Compliance & Improvement Work                    | 92              | 89                 | 3                         | 0                         | 3                             | (3)                                         | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Canal Street Car Park Improvements                                             | 0               | 18                 | (18)                      | 0                         | (18)                          |                                             | (18)                            | 1                   | (18)                      | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Crematorium - Memorial Garden Enhancement                                      | 10              | 3                  | 7                         | 47                        | 7                             |                                             | 54                              | 0                   | 54                        | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Crematorium - Abatement Works                                                  | 2,332           | 2,213              | 119                       | 360                       | 119                           |                                             | 479                             | 28                  | 479                       | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Revenue Contribution                                                           | (560)           | (560)              | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Street Lighting Renewal - LED & Column Replacement                             | 790             | 767                | 23                        | 1,008                     | 23                            |                                             | 1,031                           | 177                 | 1,031                     | 1,008                     |                                             | 1,008                           | 1,007                     |                                             | 1,007                           | 1,008                     | 1,008                                       |                                 | 1,028                     |                                             | 1,100                           | 1,100                     |                                             | 1,100                           |
| Smart Cities - Intelligent Street Lighting                                     | 37              | 38                 | (1)                       | 328                       | (1)                           |                                             | 327                             | 4                   | 327                       | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Third Party Contribution (EDRF)                                                | (15)            | (15)               | 0                         | (132)                     | 0                             |                                             | (132)                           | 0                   | (132)                     | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Third Party Contribution (CIF)                                                 | (30)            | (15)               | (15)                      | 0                         | (15)                          |                                             | (15)                            | (15)                | (15)                      | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Perth Harbour - Dredging                                                       | 62              | 53                 | 9                         | 719                       | 9                             |                                             | 728                             | 3                   | 728                       | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Land Purchase & Development                                                    | 0               | 0                  | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 1,000                     |                                             | 1,000                           | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Technology & Innovation Incubator Units                                        | 0               | 0                  | 0                         | 1,000                     | 0                             |                                             | 1,000                           | 0                   | 1,000                     | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| <b>Sub Total</b>                                                               | <b>5,535</b>    | <b>5,255</b>       | <b>280</b>                | <b>7,661</b>              | <b>280</b>                    | <b>(457)</b>                                | <b>7,484</b>                    | <b>1,343</b>        | <b>7,484</b>              | <b>3,852</b>              | <b>452</b>                                  | <b>4,304</b>                    | <b>4,773</b>              | <b>0</b>                                    | <b>4,773</b>                    | <b>3,410</b>              | <b>0</b>                                    | <b>3,410</b>                    | <b>4,642</b>              | <b>0</b>                                    | <b>4,642</b>                    | <b>4,285</b>              | <b>0</b>                                    | <b>4,285</b>                    |
| <b>TOTAL: HOUSING &amp; ENVIRONMENT</b>                                        | <b>57,407</b>   | <b>57,739</b>      | <b>(332)</b>              | <b>56,173</b>             | <b>(332)</b>                  | <b>(549)</b>                                | <b>55,292</b>                   | <b>10,707</b>       | <b>55,292</b>             | <b>25,234</b>             | <b>(183)</b>                                | <b>25,051</b>                   | <b>48,515</b>             | <b>(208)</b>                                | <b>48,307</b>                   | <b>69,513</b>             | <b>(34)</b>                                 | <b>69,479</b>                   | <b>49,998</b>             | <b>(304)</b>                                | <b>49,694</b>                   | <b>19,580</b>             | <b>315</b>                                  | <b>19,895</b>                   |
| <b>Health &amp; Social Care</b>                                                |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| Occupational Therapy Equipment                                                 | 262             | 262                | 0                         | 250                       | 0                             |                                             | 250                             | 0                   | 250                       | 250                       |                                             | 250                             | 250                       |                                             | 250                             | 250                       | 250                                         |                                 | 250                       |                                             | 250                             | 250                       |                                             | 250                             |
| Software Licences                                                              | 95              | 100                | (5)                       | 90                        | (5)                           |                                             | 85                              | 56                  | 85                        | 90                        |                                             | 90                              | 90                        |                                             | 90                              | 120                       | 70                                          |                                 | 70                        |                                             | 70                              | 70                        |                                             | 70                              |
| Housing with Care - Communal Facilities                                        | 0               | 0                  | 0                         | 363                       | 0                             |                                             | 363                             | 0                   | 363                       | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Refurbish & Extend Lewis Place Day Care Centre for Older Peop                  | 0               | 7                  | (7)                       | 18                        | (7)                           | (3)                                         | 8                               | 1                   | 8                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| JELS - Facility Service Enhancement                                            | 3               | 3                  | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Dalweem RHE - Refurbish Communal Areas                                         | 16              | 19                 | (3)                       | 0                         | (3)                           | 3                                           | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| <b>TOTAL: HEALTH &amp; SOCIAL CARE</b>                                         | <b>376</b>      | <b>391</b>         | <b>(15)</b>               | <b>721</b>                | <b>(15)</b>                   | <b>0</b>                                    | <b>706</b>                      | <b>57</b>           | <b>706</b>                | <b>340</b>                | <b>0</b>                                    | <b>340</b>                      | <b>340</b>                | <b>0</b>                                    | <b>340</b>                      | <b>370</b>                | <b>0</b>                                    | <b>370</b>                      | <b>320</b>                | <b>0</b>                                    | <b>320</b>                      | <b>320</b>                | <b>0</b>                                    | <b>320</b>                      |
| <b>CORPORATE AND DEMOCRATIC SERVICES</b>                                       |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| <u>City Centre Developments - Cultural Attractions</u>                         |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| Perth City Hall                                                                | 467             | 652                | (185)                     | 830                       | (185)                         | 50                                          | 695                             | 218                 | 695                       | 9,802                     | 750                                         | 10,552                          | 10,503                    | 250                                         | 10,753                          | 500                       |                                             | 500                             | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Revenue Contribution                                                           | 0               | 0                  | 0                         | (90)                      | 0                             |                                             | (90)                            | 0                   | (90)                      | (180)                     |                                             | (180)                           | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Perth Museum & Art Gallery (PMAG)                                              | 88              | 61                 | 27                        | 597                       | 27                            |                                             | 624                             | 0                   | 624                       | 3,787                     |                                             | 3,787                           | 1,977                     |                                             | 1,977                           | 48                        | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Collections Store                                                              | 95              | 81                 | 14                        | 2,438                     | 14                            |                                             | 2,452                           | 0                   | 2,452                     | 937                       |                                             | 937                             | 20                        |                                             | 937                             | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Third Party Contribution                                                       | 0               | 0                  | 0                         | (1,500)                   | 0                             |                                             | (1,500)                         | 0                   | (1,500)                   | (5,000)                   |                                             | (5,000)                         | (3,500)                   |                                             | (3,500)                         | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| <u>Community Planning</u>                                                      |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| Letham Wellbeing Hub                                                           | 130             | 134                | (4)                       | 1,254                     | (4)                           |                                             | 1,250                           | 2                   | 1,250                     | 0                         |                                             | 0                               | 0                         |                                             | 0                               | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| <u>Information Systems &amp; Technology</u>                                    |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| ICT Infrastructure & Replacement and Upgrade Programme                         | 1,691           | 1,562              | 129                       | 1,922                     | 129                           | (20)                                        | 2,031                           | 658                 | 2,031                     | 2,580                     | (20)                                        | 2,560                           | 2,470                     | (20)                                        | 2,450                           | 1,959                     | (20)                                        | 1,939                           | 2,425                     | (20)                                        | 2,405                           | 2,412                     | (20)                                        | 2,392                           |
| MS Licences & Microsoft Office 365                                             | 0               | 0                  | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 0                         |                                             | 0                               | 4,400                     |                                             | 4,400                           | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| School Audio-Visual (AV) Equipment Replacement Programme                       | 0               | 0                  | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 435                       |                                             | 435                             | 425                       |                                             | 425                             | 425                       | 425                                         |                                 | 425                       |                                             | 425                             | 425                       |                                             | 425                             |
| Swift Social Work System Replacement                                           | 0               | 0                  | 0                         | 0                         | 0                             |                                             | 0                               | 0                   | 0                         | 1,000                     |                                             | 1,000                           | 1,700                     |                                             | 1,700                           | 0                         | 0                                           |                                 | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| Council Contact Centre                                                         | 4               | 5                  | (1)                       | 141                       | (1)                           |                                             | 140                             | 0                   | 140                       | 40                        |                                             | 40                              | 40                        |                                             | 40                              | 75                        |                                             | 75                              | 40                        |                                             | 40                              | 40                        |                                             | 40                              |
| <b>TOTAL: CORPORATE AND DEMOCRATIC SERVICES</b>                                | <b>2,475</b>    | <b>2,495</b>       | <b>(20)</b>               | <b>5,592</b>              | <b>(20)</b>                   | <b>30</b>                                   | <b>5,602</b>                    | <b>878</b>          | <b>5,602</b>              | <b>13,401</b>             | <b>730</b>                                  | <b>14,131</b>                   | <b>18,035</b>             | <b>230</b>                                  | <b>18,265</b>                   | <b>3,007</b>              | <b>(20)</b>                                 | <b>2,987</b>                    | <b>2,890</b>              | <b>(20)</b>                                 | <b>2,870</b>                    | <b>2,877</b>              | <b>(20)</b>                                 | <b>2,857</b>                    |
| <b>TOTAL COMPOSITE NET EXPENDITURE</b>                                         | <b>80,406</b>   | <b>80,601</b>      | <b>(195)</b>              | <b>70,801</b>             | <b>(195)</b>                  | <b>(2,371)</b>                              | <b>68,235</b>                   | <b>13,281</b>       | <b>68,235</b>             | <b>58,234</b>             | <b>2,927</b>                                | <b>61,161</b>                   | <b>109,818</b>            | <b>22</b>                                   | <b>109,840</b>                  | <b>117,089</b>            | <b>(54)</b>                                 | <b>117,035</b>                  | <b>80,468</b>             | <b>(324)</b>                                | <b>80,144</b>                   | <b>36,227</b>             | <b>295</b>                                  | <b>36,522</b>                   |
| (NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS) |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| <b>CAPITAL RECEIPTS</b>                                                        |                 |                    |                           |                           |                               |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |
| General Capital Grant - Scottish Government                                    | (16,749)        | (16,899)           | 150                       | (15,101)                  | 150                           |                                             | (14,951)                        | (5,610)             | (14,951)                  | (17,354)                  |                                             | (17,354)                        | (25,341)                  |                                             | (25,341)                        | (25,220)                  |                                             | (25,220)                        | (15,191)                  |                                             | (15,191)                        | (14,000)                  |                                             | (14,000)                        |
| Developer Contributions                                                        | (3,146)         | (2,833)            | (313)                     | (1,810)                   | (313)                         |                                             | (2,123)                         | 0                   | (2,123)                   | (1,810)                   |                                             | (1,810)                         | (1,810)                   |                                             | (1,810)                         | (2,010)                   |                                             | (2,010)                         | (2,020)                   |                                             | (2,020)                         | (2,100)                   |                                             | (2,100)                         |
| General Fund - Capital Receipts/Disposal                                       | (623)           | (415)              | (208)                     | (918)                     | (208)                         | 375                                         | (751)                           | (484)               | (751)                     | (109)                     | (388)                                       | (497)                           | (503)                     | 12                                          | (491)                           | (271)                     | 0                                           | (271)                           | (550)                     | 0                                           | (550)                           | (250)                     | 0                                           | (250)                           |
| Commercial Property - Capital Receipts/Disposal                                | (342)           | (1,407)            | 1,065                     | (3,329)                   | 1,065                         | 404                                         | (1,860)                         | (1,625)             | (1,860)                   | (1,468)                   | (4)                                         | (1,472)                         | (110)                     | (400)                                       | (510)                           | (184)                     | 0                                           | (184)                           | (925)                     | 200                                         | (725)                           | 0                         | (100)                                       | (100)                           |
| General Fund Housing Receipts                                                  | (5)             | (4)                | (1)                       | (3)                       | (1)                           |                                             | (4)                             | 0                   | (4)                       | (3)                       |                                             | (3)                             | (3)                       |                                             | (3)                             | (3)                       |                                             | (3)                             | 0                         |                                             | 0                               | 0                         |                                             | 0                               |
| <b>Total: Capital Receipts</b>                                                 | <b>(20,865)</b> | <b>(21,558)</b>    | <b>693</b>                | <b>(21,161)</b>           | <b>693</b>                    | <b>779</b>                                  | <b>(19,689)</b>                 | <b>(7,719)</b>      | <b>(19,689)</b>           | <b>(20,744)</b>           | <b>(392)</b>                                | <b>(21,136)</b>                 | <b>(27,767)</b>           | <b>(388)</b>                                | <b>(28,155)</b>                 | <b>(27,688)</b>           | <b>0</b>                                    | <b>(27,688)</b>                 | <b>(18,686)</b>           | <b>200</b>                                  | <b>(18,486)</b>                 | <b>(16,350)</b>           | <b>(100)</b>                                | <b>(16,450)</b>                 |
| <b>Annual Composite Borrowing Requirement</b>                                  | <b>59,541</b>   | <b>59,043</b>      | <b>498</b>                | <b>49,640</b>             | <b>498</b>                    | <b>(1,592)</b>                              | <b>48,546</b>                   | <b>5,562</b>        | <b>48,546</b>             | <b>37,490</b>             | <b>2,535</b>                                | <b>40,025</b>                   | <b>82,051</b>             | <b>(366)</b>                                | <b>81,685</b>                   | <b>89,401</b>             | <b>(54)</b>                                 | <b>89,347</b>                   | <b>61,782</b>             | <b>(124)</b>                                | <b>61,658</b>                   | <b>19,877</b>             | <b>195</b>                                  | <b>20,072</b>                   |
| <b>CAPITAL RECEIPTS BROUGHT FORWARD</b>                                        | <b>(1,326)</b>  | <b>(1,326)</b>     | <b>0</b>                  | <b>0</b>                  | <b>0</b>                      | <b>(776)</b>                                | <b>(776)</b>                    | <b>(776)</b>        | <b>(776)</b>              | <b>(2,233)</b>            | <b>404</b>                                  | <b>(1,829)</b>                  | <b>(3,106)</b>            | <b>400</b>                                  | <b>(2,706)</b>                  | <b>(1,896)</b>            | <b>0</b>                                    | <b>(1,896)</b>                  | <b>(1,785)</b>            | <b>0</b>                                    | <b>(1,785)</b>                  | <b>(2,120)</b>            | <b>(95)</b>                                 | <b>(2,215)</b>                  |
| <b>CAPITAL RECEIPTS CARRIED FORWARD</b>                                        | <b>0</b>        | <b>776</b>         | <b>(776)</b>              | <b>2,233</b>              | <b>(776)</b>                  |                                             |                                 |                     |                           |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |                           |                                             |                                 |

|                                                            | Approved<br>Budget<br>20-Jun-18<br><br>2024/25<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2024/25<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2024/25<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2025/26<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2025/26<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2025/26<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2026/27<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2026/27<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2026/27<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2027/28<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>TOTAL<br>(£'000) |
|------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|
| EDUCATION AND CHILDREN'S SERVICES                          |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Arts Strategy Phase 1 - Redevelopment of Perth Theatre     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 107                                                   |
| Third Party Contributions                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Revenue Contribution from Reserves                         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| MIS - Procurement & Integration                            | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 679                                                   |
| Almondbank Cottages - REACH Project                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 100                                                   |
| Blairgowrie Recreation Centre - Replacement                | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 14,683                                                |
| Inspiring Learning Spaces                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Early Learning & Childcare                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 16,393                                                |
| Scottish Government Grant                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (14,200)                                              |
| Schools Modernisation Programme                            |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Investment in the School Estate                            | 4,650                                                     |                                                                        | 4,650                                                   | 4,650                                                     |                                                                        | 4,650                                                   | 4,650                                                     |                                                                        | 4,650                                                   | 4,650                                                     |                                                                        | 4,650                                                   | 47,997                                                |
| Pitcairn Primary School Upgrade Project                    | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,600                                                 |
| Alyth Primary School Upgrade Project                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 56                                                    |
| Blackford Primary School (Developer Contribution)          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 173                                                   |
| Kinross Primary School Upgrade Project                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 789                                                   |
| Tulloch Primary School Upgrade Project                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,328                                                 |
| Errol Primary School Upgrade Project                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Inchture Primary School MUGA                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Invergowrie Primary School Upgrade Project                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Oudenarde - New Primary School Development                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Third Party Contribution from Developers                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Oakbank Primary School Upgrade Project                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| North/West Perth - New Primary School                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 14,350                                                |
| North Perth - Primary School Replacement                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 16,000                                                |
| Technology Upgrades                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,855                                                 |
| Perth Academy - New Sports Facilities                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,509                                                 |
| Perth Academy - Refurbishments                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 13,986                                                |
| Perth Grammar School - Upgrade Programme Phase 3           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 6,876                                                 |
| Perth Grammar School - New Reception Area                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Perth High School - Internal Services & Refurbishment      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 430                                                   |
| Perth High School - New School Investment                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 50,000                                                |
| TOTAL: EDUCATION AND CHILDREN'S SERVICES                   | 4,650                                                     | 0                                                                      | 4,650                                                   | 4,650                                                     | 0                                                                      | 4,650                                                   | 4,650                                                     | 0                                                                      | 4,650                                                   | 4,650                                                     | 0                                                                      | 4,650                                                   | 174,711                                               |
| HOUSING & ENVIRONMENT                                      |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Traffic & Road Safety                                      |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Road Safety Initiatives (20mph Zones etc..)                | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 858                                                   |
| Road Safety Initiatives                                    | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 2,157                                                 |
| Vehicle Activation Signs                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 39                                                    |
| Cycling Walking & Safer Streets (CWSS)                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 2,047                                                 |
| Scottish Government Grant - CWSS                           | (200)                                                     |                                                                        | (200)                                                   | (200)                                                     |                                                                        | (200)                                                   | (200)                                                     |                                                                        | (200)                                                   | (200)                                                     |                                                                        | (200)                                                   | (2,047)                                               |
| Third Party Contribution                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Revenue Contribution                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Car Parking Investment                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 100                                                   |
| Car Parking Investment - Pitlochry                         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 150                                                   |
| Strathmore Cycle Network                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 100                                                   |
| Sub-Total                                                  | 200                                                       | 0                                                                      | 200                                                     | 200                                                       | 0                                                                      | 200                                                     | 200                                                       | 0                                                                      | 200                                                     | 200                                                       | 0                                                                      | 200                                                     | 3,404                                                 |
| Asset Management - Roads & Lighting                        |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Structural Maintenance                                     | 9,800                                                     |                                                                        | 9,800                                                   | 9,800                                                     |                                                                        | 9,800                                                   | 9,800                                                     |                                                                        | 9,800                                                   | 9,800                                                     |                                                                        | 9,800                                                   | 101,445                                               |
| Third Party Contribution                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (253)                                                 |
| Street Lighting Renewals - Upgrading/Unlit Areas           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 469                                                   |
| Traffic Signal Renewals - Upgrading                        | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 892                                                   |
| Unadopted Roads & Footways (Match Funding)                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 105                                                   |
| Third Party Contributions                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (17)                                                  |
| Footways                                                   | 435                                                       |                                                                        | 435                                                     | 435                                                       |                                                                        | 435                                                     | 435                                                       |                                                                        | 435                                                     | 435                                                       |                                                                        | 435                                                     | 4,502                                                 |
| Investment in Local Footpaths                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 200                                                   |
| Road Safety Barriers                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 174                                                   |
| Third Party Contribution                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (29)                                                  |
| Pedestrian Gritters                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 50                                                    |
| Sub-Total                                                  | 10,335                                                    | 0                                                                      | 10,335                                                  | 10,335                                                    | 0                                                                      | 10,335                                                  | 10,335                                                    | 0                                                                      | 10,335                                                  | 10,335                                                    | 0                                                                      | 10,335                                                  | 107,538                                               |
| Asset Management - Bridges                                 |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Port Na Craig Footbridge - Assess & Strengthening          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Bridge Refurbishment Programme                             | 740                                                       |                                                                        | 740                                                     | 740                                                       |                                                                        | 740                                                     | 740                                                       |                                                                        | 740                                                     | 740                                                       |                                                                        | 740                                                     | 6,211                                                 |
| West of Fearnan Culvert                                    | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 42                                                    |
| Pitcur Culvert                                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 15                                                    |
| Vehicular Bridge Parapets Programme - Assess & Upgrade     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 159                                                   |
| Sub-Total                                                  | 740                                                       | 0                                                                      | 740                                                     | 740                                                       | 0                                                                      | 740                                                     | 740                                                       | 0                                                                      | 740                                                     | 740                                                       | 0                                                                      | 740                                                     | 6,427                                                 |
| Improvement Schemes                                        |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| New Rural Footways                                         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 21                                                    |
| A9/A85 Road Junction Improvements                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 10,243                                                |
| Third Party Contribution                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Road Improvements due to A9 Dualling                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Perth Transport Futures                                    | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 76,932                                                |
| A977 Upgrades                                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 529                                                   |
| Brionach Road, Crieff - Road Realignment & Safety Measures | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 320                                                   |
| Third Party Contribution (Developers)                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (195)                                                 |
| Third Party Contribution (Sustrans)                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (60)                                                  |
| Sub-Total                                                  | 0                                                         | 0                                                                      | 0                                                       | 0                                                         | 0                                                                      | 0                                                       | 0                                                         | 0                                                                      | 0                                                       | 0                                                         | 0                                                                      | 0                                                       | 87,790                                                |

|                                                                    | Approved<br>Budget<br>20-Jun-18<br><br>2024/25<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2024/25<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2024/25<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2025/26<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2025/26<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2025/26<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2026/27<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2026/27<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2026/27<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2027/28<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>TOTAL<br>(£'000) |
|--------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|
| <b>Rural Flood Mitigation Schemes</b>                              |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Almondbank Flood Protection Scheme                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 4,477                                                 |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Comrie Flood Prevention Scheme                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 24,104                                                |
| Milnathort Flood Prevention Scheme                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,773                                                 |
| South Kinross Flood Prevention                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 3,162                                                 |
| Scone Flood Prevention                                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 645                                                   |
| <b>Sub-Total</b>                                                   | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>34,161</b>                                         |
| <b>Planning Conservation</b>                                       |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Conservation of Built Heritage                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 616                                                   |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (100)                                                 |
| Mill Street Environmental Improvements                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 146                                                   |
| Revenue Contribution (Car Parking)                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| <b>Sub-Total</b>                                                   | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>662</b>                                            |
| <b>Perth &amp; Kinross Place-making</b>                            |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| City Digital                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Pontoons                                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| St Paul's Church                                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 2,094                                                 |
| Perth City Hall/Vennels                                            | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Auchterarder                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 300                                                   |
| Perth City Centre Golden Route (Rail Station)                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 497                                                   |
| Green Network Routes                                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 163                                                   |
| City Greening                                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 290                                                   |
| Tay Street, Perth                                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,870                                                 |
| Mill St, Perth (Phase 3) - Shared Space at Bus Station             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 600                                                   |
| South Street, Perth - Transport Hub                                | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,100                                                 |
| Perth & Kinross Lighting Action Plan                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 4,174                                                 |
| <b>Sub-Total</b>                                                   | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>11,088</b>                                         |
| <b>Other Planning Projects</b>                                     |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Creative Exchange (former St. John's Primary School)               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 4,047                                                 |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (1,625)                                               |
| Gypsy Travellers Site Improvement Works                            | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 61                                                    |
| <b>Sub-Total</b>                                                   | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>2,483</b>                                          |
| <b>Community Greenspace</b>                                        |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Play Areas - Improvements Implementation Strategy                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 866                                                   |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (42)                                                  |
| Revenue Contribution                                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Play Parks                                                         | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 1,500                                                 |
| 3G Pitch, Blairgowrie                                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 500                                                   |
| Friends of Park Development - MacRosty Park, Crieff                | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Countryside Sites                                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 165                                                   |
| Community Greenspace Sites                                         | 300                                                       |                                                                        | 300                                                     | 300                                                       |                                                                        | 300                                                     | 300                                                       |                                                                        | 300                                                     | 300                                                       |                                                                        | 300                                                     | 3,024                                                 |
| Small Parks                                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 30                                                    |
| Community Greenspace Bridges                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 6                                                     |
| Core Path Implementation                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 40                                                    |
| Pitlochry Recreation Park                                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 6                                                     |
| Third Party Contributions                                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Alyth Environmental Improvements                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 543                                                   |
| Third Party Contributions                                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (33)                                                  |
| Revenue Contribution                                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (25)                                                  |
| Air Quality Improvements                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 100                                                   |
| Parks Development - Riverside Masterplan                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Premier Parks                                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 75                                                    |
| The Knock                                                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 94                                                    |
| Kinnoull Hill                                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 114                                                   |
| Countryside Access                                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 10                                                    |
| Cemetery Extensions                                                | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 100                                                       |                                                                        | 100                                                     | 1,092                                                 |
| <b>Sub-Total</b>                                                   | <b>550</b>                                                | <b>0</b>                                                               | <b>550</b>                                              | <b>550</b>                                                | <b>0</b>                                                               | <b>550</b>                                              | <b>550</b>                                                | <b>0</b>                                                               | <b>550</b>                                              | <b>550</b>                                                | <b>0</b>                                                               | <b>550</b>                                              | <b>8,065</b>                                          |
| <b>Support Services</b>                                            |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| <b>PC Replacement &amp; IT Upgrades</b>                            |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Hardware                                                           | 0                                                         | 20                                                                     | 20                                                      | 0                                                         | 20                                                                     | 20                                                      | 0                                                         | 20                                                                     | 20                                                      | 0                                                         | 20                                                                     | 20                                                      | 200                                                   |
| Licenses                                                           | 120                                                       |                                                                        | 120                                                     | 120                                                       |                                                                        | 120                                                     | 120                                                       |                                                                        | 120                                                     | 120                                                       |                                                                        | 120                                                     | 975                                                   |
| Corporate Programme Management System                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 23                                                    |
| Third Party Contribution (HRA)                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (3)                                                   |
| Revenue Contribution (ECS)                                         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| <b>Sub-Total</b>                                                   | <b>120</b>                                                | <b>20</b>                                                              | <b>140</b>                                              | <b>120</b>                                                | <b>20</b>                                                              | <b>140</b>                                              | <b>120</b>                                                | <b>20</b>                                                              | <b>140</b>                                              | <b>120</b>                                                | <b>20</b>                                                              | <b>140</b>                                              | <b>1,195</b>                                          |
| <b>Property Services</b>                                           |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| DDA Adaptation & Alteration Works Programme                        | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 2,079                                                 |
| Crematorium                                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Property Compliance Works Programme                                | 650                                                       |                                                                        | 650                                                     | 650                                                       |                                                                        | 650                                                     | 650                                                       |                                                                        | 650                                                     | 650                                                       |                                                                        | 650                                                     | 6,786                                                 |
| Capital Improvement Projects Programme                             | 2,000                                                     |                                                                        | 2,000                                                   | 2,000                                                     |                                                                        | 2,000                                                   | 2,000                                                     |                                                                        | 2,000                                                   | 2,000                                                     |                                                                        | 2,000                                                   | 19,464                                                |
| Third Party Contribution                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (81)                                                  |
| Life Expired Building Replacement Programme                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Fire Audit Works - Robert Douglas Memorial school                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 369                                                   |
| Pitlochry High School - Upgrade Programme                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 2,814                                                 |
| Developing Supported Tenancies                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 229                                                   |
| Relocation of Area Office to Former Rannoch Road Day Centre        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| <b>Sub Total</b>                                                   | <b>2,850</b>                                              | <b>0</b>                                                               | <b>2,850</b>                                            | <b>2,850</b>                                              | <b>0</b>                                                               | <b>2,850</b>                                            | <b>2,850</b>                                              | <b>0</b>                                                               | <b>2,850</b>                                            | <b>2,850</b>                                              | <b>0</b>                                                               | <b>2,850</b>                                            | <b>31,660</b>                                         |
| <b>Commercial Property Investment Programme</b>                    |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| North Muirton Industrial Estate - Site Servicing & Provision of Un | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,738                                                 |
| Western Edge, Kinross - Site Servicing                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 20                                                    |
| Additional Infrastructure Investment - Broxden                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 50                                                    |
| Creative Industries Land/Advance Units                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 250                                                   |
| Rural Business Units Programme                                     | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,549                                                 |
| <b>Sub-Total</b>                                                   | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>0</b>                                                  | <b>0</b>                                                               | <b>0</b>                                                | <b>3,607</b>                                          |



|                                                                      | Approved<br>Budget<br>20-Jun-18<br><br>2024/25<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2024/25<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2024/25<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2025/26<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2025/26<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2025/26<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2026/27<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2026/27<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2026/27<br>(£'000) | Approved<br>Budget<br>20-Jun-18<br><br>2027/28<br>(£'000) | Proposed<br>Budget<br>Adjustment<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>2027/28<br>(£'000) | Revised<br>Budget<br><br>Report 1<br>TOTAL<br>(£'000) |
|----------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------|
| <b>Prudential Borrowing Projects</b>                                 |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Wheeled Bin Replacement Programme - Domestic Bins                    | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 200                                                       |                                                                        | 200                                                     | 1,999                                                 |
| Wheeled Bin Replacement Programme - Commercial Bins                  | 20                                                        |                                                                        | 20                                                      | 20                                                        |                                                                        | 20                                                      | 20                                                        |                                                                        | 20                                                      | 20                                                        |                                                                        | 20                                                      | 157                                                   |
| Wheeled Bin Replacement Programme - 140L Bins                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Recycling Containers, Oil Banks & Battery Banks Replacement P        | 65                                                        |                                                                        | 65                                                      | 65                                                        |                                                                        | 65                                                      | 65                                                        |                                                                        | 65                                                      | 65                                                        |                                                                        | 65                                                      | 654                                                   |
| Capital Receipts - Disposals                                         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Litter Bins                                                          | 50                                                        |                                                                        | 50                                                      | 50                                                        |                                                                        | 50                                                      | 50                                                        |                                                                        | 50                                                      | 50                                                        |                                                                        | 50                                                      | 350                                                   |
| Smart Cities - Smart Waste                                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 155                                                   |
| Third Party Contribution (EDRF)                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (63)                                                  |
| Vehicle Replacement Programme                                        | 3,000                                                     |                                                                        | 3,000                                                   | 3,000                                                     |                                                                        | 3,000                                                   | 3,000                                                     |                                                                        | 3,000                                                   | 3,000                                                     |                                                                        | 3,000                                                   | 30,126                                                |
| Capital Receipts - Vehicle Disposals                                 | (300)                                                     |                                                                        | (300)                                                   | (300)                                                     |                                                                        | (300)                                                   | (300)                                                     |                                                                        | (300)                                                   | (300)                                                     |                                                                        | (300)                                                   | (3,043)                                               |
| Energy Conservation & Carbon Reduction Programme                     | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 150                                                       |                                                                        | 150                                                     | 1,698                                                 |
| POP - 2 High Street Essential Compliance & Improvement Work:         | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Canal Street Car Park Improvements                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (18)                                                  |
| Crematorium - Memorial Garden Enhancement                            | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 54                                                    |
| Crematorium - Abatement Works                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 479                                                   |
| Revenue Contribution                                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Street Lighting Renewal - LED & Column Replacement                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 6,182                                                 |
| Smart Cities - Intelligent Street Lighting                           | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 327                                                   |
| Third Party Contribution (EDRF)                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (132)                                                 |
| Third Party Contribution (CIF)                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (15)                                                  |
| Perth Harbour - Dredging                                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 728                                                   |
| Land Purchase & Development                                          | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,000                                                 |
| Technology & Innovation Incubator Units                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,000                                                 |
| <b>Sub Total</b>                                                     | <b>3,185</b>                                              | <b>0</b>                                                               | <b>3,185</b>                                            | <b>3,185</b>                                              | <b>0</b>                                                               | <b>3,185</b>                                            | <b>3,185</b>                                              | <b>0</b>                                                               | <b>3,185</b>                                            | <b>3,185</b>                                              | <b>0</b>                                                               | <b>3,185</b>                                            | <b>41,638</b>                                         |
| <b>TOTAL: HOUSING &amp; ENVIRONMENT</b>                              | <b>17,980</b>                                             | <b>20</b>                                                              | <b>18,000</b>                                           | <b>17,980</b>                                             | <b>20</b>                                                              | <b>18,000</b>                                           | <b>17,980</b>                                             | <b>20</b>                                                              | <b>18,000</b>                                           | <b>17,980</b>                                             | <b>20</b>                                                              | <b>18,000</b>                                           | <b>339,718</b>                                        |
| <b>Health &amp; Social Care</b>                                      |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Occupational Therapy Equipment                                       | 250                                                       |                                                                        | 250                                                     | 250                                                       |                                                                        | 250                                                     | 250                                                       |                                                                        | 250                                                     | 250                                                       |                                                                        | 250                                                     | 2,500                                                 |
| Software Licences                                                    | 70                                                        |                                                                        | 70                                                      | 70                                                        |                                                                        | 70                                                      | 70                                                        |                                                                        | 70                                                      | 70                                                        |                                                                        | 70                                                      | 805                                                   |
| Housing with Care - Communal Facilities                              | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 363                                                   |
| Refurbish & Extend Lewis Place Day Care Centre for Older Peop        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 8                                                     |
| JELS - Facility Service Enhancement                                  | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| Dalweem RHE - Refurbish Communal Areas                               | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                     |
| <b>TOTAL: HEALTH &amp; SOCIAL CARE</b>                               | <b>320</b>                                                | <b>0</b>                                                               | <b>320</b>                                              | <b>320</b>                                                | <b>0</b>                                                               | <b>320</b>                                              | <b>320</b>                                                | <b>0</b>                                                               | <b>320</b>                                              | <b>320</b>                                                | <b>0</b>                                                               | <b>320</b>                                              | <b>3,676</b>                                          |
| <b>CORPORATE AND DEMOCRATIC SERVICES</b>                             |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| <u>City Centre Developments - Cultural Attractions</u>               |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Perth City Hall                                                      | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 22,500                                                |
| Revenue Contribution                                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (270)                                                 |
| Perth Museum & Art Gallery (PMAG)                                    | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 6,436                                                 |
| Collections Store                                                    | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 3,409                                                 |
| Third Party Contribution                                             | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (10,000)                                              |
| <u>Community Planning</u>                                            |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| Letham Wellbeing Hub                                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 1,250                                                 |
| <u>Information Systems &amp; Technology</u>                          |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| ICT Infrastructure & Replacement and Upgrade Programme               | 2,412                                                     | (20)                                                                   | 2,392                                                   | 2,412                                                     | (20)                                                                   | 2,392                                                   | 2,412                                                     | (20)                                                                   | 2,392                                                   | 2,412                                                     | (20)                                                                   | 2,392                                                   | 23,345                                                |
| MS Licences & Microsoft Office 365                                   | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 4,400                                                 |
| School Audio-Visual (AV) Equipment Replacement Programme             | 425                                                       |                                                                        | 425                                                     | 425                                                       |                                                                        | 425                                                     | 425                                                       |                                                                        | 425                                                     | 425                                                       |                                                                        | 425                                                     | 3,835                                                 |
| Swift Social Work System Replacement                                 | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 2,700                                                 |
| Council Contact Centre                                               | 40                                                        |                                                                        | 40                                                      | 40                                                        |                                                                        | 40                                                      | 40                                                        |                                                                        | 40                                                      | 40                                                        |                                                                        | 40                                                      | 535                                                   |
| <b>TOTAL: CORPORATE AND DEMOCRATIC SERVICES</b>                      | <b>2,877</b>                                              | <b>(20)</b>                                                            | <b>2,857</b>                                            | <b>2,877</b>                                              | <b>(20)</b>                                                            | <b>2,857</b>                                            | <b>2,877</b>                                              | <b>(20)</b>                                                            | <b>2,857</b>                                            | <b>2,877</b>                                              | <b>(20)</b>                                                            | <b>2,857</b>                                            | <b>58,140</b>                                         |
| <b>TOTAL COMPOSITE NET EXPENDITURE</b>                               | <b>25,827</b>                                             | <b>0</b>                                                               | <b>25,827</b>                                           | <b>25,827</b>                                             | <b>0</b>                                                               | <b>25,827</b>                                           | <b>25,827</b>                                             | <b>0</b>                                                               | <b>25,827</b>                                           | <b>25,827</b>                                             | <b>0</b>                                                               | <b>25,827</b>                                           | <b>576,245</b>                                        |
| (NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCE) |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| <b>CAPITAL RECEIPTS</b>                                              |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                           |                                                                        |                                                         |                                                       |
| General Capital Grant - Scottish Government                          | (14,000)                                                  |                                                                        | (14,000)                                                | (14,000)                                                  |                                                                        | (14,000)                                                | (14,000)                                                  |                                                                        | (14,000)                                                | (14,000)                                                  |                                                                        | (14,000)                                                | (168,057)                                             |
| Developer Contributions                                              | (2,100)                                                   |                                                                        | (2,100)                                                 | (2,100)                                                   |                                                                        | (2,100)                                                 | (2,100)                                                   |                                                                        | (2,100)                                                 | (2,100)                                                   |                                                                        | (2,100)                                                 | (20,273)                                              |
| General Fund - Capital Receipts/Disposal                             | (250)                                                     |                                                                        | (250)                                                   | (250)                                                     | 0                                                                      | (250)                                                   | (250)                                                     | 0                                                                      | (250)                                                   | (250)                                                     | 0                                                                      | (250)                                                   | (3,810)                                               |
| Commercial Property - Capital Receipts/Disposal                      | 0                                                         | (100)                                                                  | (100)                                                   | 0                                                         | 0                                                                      | 0                                                       | 0                                                         | 0                                                                      | 0                                                       | 0                                                         | 0                                                                      | 0                                                       | (4,951)                                               |
| General Fund Housing Receipts                                        | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | 0                                                         |                                                                        | 0                                                       | (13)                                                  |
| <b>Total: Capital Receipts</b>                                       | <b>(16,350)</b>                                           | <b>(100)</b>                                                           | <b>(16,450)</b>                                         | <b>(16,350)</b>                                           | <b>0</b>                                                               | <b>(16,350)</b>                                         | <b>(16,350)</b>                                           | <b>0</b>                                                               | <b>(16,350)</b>                                         | <b>(16,350)</b>                                           | <b>0</b>                                                               | <b>(16,350)</b>                                         | <b>(197,104)</b>                                      |
| <b>Annual Composite Borrowing Requirement</b>                        | <b>9,477</b>                                              | <b>(100)</b>                                                           | <b>9,377</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>379,141</b>                                        |
| <b>CAPITAL RECEIPTS BROUGHT FORWARD</b>                              | <b>(2,120)</b>                                            | <b>100</b>                                                             | <b>(2,020)</b>                                          | <b>(2,120)</b>                                            | <b>0</b>                                                               | <b>(2,120)</b>                                          | <b>(2,120)</b>                                            | <b>0</b>                                                               | <b>(2,120)</b>                                          | <b>(2,120)</b>                                            | <b>0</b>                                                               | <b>(2,120)</b>                                          | <b>(776)</b>                                          |
| <b>CAPITAL RECEIPTS CARRIED FORWARD</b>                              | <b>2,120</b>                                              | <b>0</b>                                                               | <b>2,120</b>                                            | <b>2,120</b>                                              | <b>0</b>                                                               | <b>2,120</b>                                            | <b>2,120</b>                                              | <b>0</b>                                                               | <b>2,120</b>                                            | <b>2,120</b>                                              | <b>0</b>                                                               | <b>2,120</b>                                            | <b>2,120</b>                                          |
| <b>TOTAL NET COMPOSITE BORROWING REQUIREMEI</b>                      | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>9,477</b>                                              | <b>0</b>                                                               | <b>9,477</b>                                            | <b>380,485</b>                                        |



PERTH AND KINROSS COUNCIL  
HOUSING INVESTMENT PROGRAMME  
SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2018/19 to 2022/23

|                                             | Approved Budget<br>18-Apr-18<br><br>2017/18<br>£'000 | Actuals<br>to<br>31-Mar-18<br>2017/18<br>£'000 | Proposed Carry<br>Forward<br>to<br>2018/19<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2018/19<br>£'000 | Proposed Carry<br>Forward<br>from<br>2017/18<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2018/19<br>£'000 | Revised Budget<br>Report 1<br>2018/19<br>£'000 | Actual to<br>31-Jul-18<br>2018/19<br>£'000 | Projected Outturn<br>Report 1<br>2018/19<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2019/20<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2019/20<br>£'000 | Revised Budget<br>Report 1<br>2019/20<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2020/21<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2020/21<br>£'000 | Revised Budget<br>Report 1<br>2020/21<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2021/22<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2021/22<br>£'000 | Revised Budget<br>Report 1<br>2021/22<br>£'000 | Approved Budget<br>24-Jan-18<br><br>2022/23<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2022/23<br>£'000 | Revised Budget<br>Report 1<br>2022/23<br>£'000 | Revised Budget<br>Report 1<br>TOTAL<br>£'000 |
|---------------------------------------------|------------------------------------------------------|------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|--------------------------------------------|---------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------|----------------------------------------------|
| Council House New Build Programme           |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                |                                            |                                                   |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                              |
| Invergowrie, Main street - 5 Units          | 96                                                   | 114                                            | (18)                                                | 0                                                    | (18)                                                  | 1,015                                                         | 997                                            | 14                                         | 997                                               | 0                                                    | 200                                                           | 200                                            | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 1,197                                        |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | (100)                                                         | (100)                                          | 0                                          | (100)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (100)                                        |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | (295)                                                         | (295)                                          | 0                                          | (295)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (295)                                        |
|                                             | 96                                                   | 114                                            | (18)                                                | 0                                                    | (18)                                                  | 620                                                           | 602                                            | 14                                         | 602                                               | 0                                                    | 200                                                           | 200                                            | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 802                                          |
| Alyth, Springbank Road (Phase 2) - 11 Units | 24                                                   | 39                                             | (15)                                                | 0                                                    | (15)                                                  | 15                                                            | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 24                                                   | 39                                             | (15)                                                | 0                                                    | (15)                                                  | 15                                                            | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Balbeggie - 16 Units                        | 14                                                   | 14                                             | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 14                                                   | 14                                             | 0                                                   | 0                                                    | 0                                                     | 0                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Jeanfield Road, Perth (Phase 1)             | (9)                                                  | (9)                                            | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | (9)                                                  | (9)                                            | 0                                                   | 0                                                    | 0                                                     | 0                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Old Mill Road, Blairgowrie - 7 Units        | 11                                                   | 4                                              | 7                                                   | 0                                                    | 7                                                     | (7)                                                           | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 11                                                   | 4                                              | 7                                                   | 0                                                    | 7                                                     | (7)                                                           | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Glenearn Road - 8 Units                     | 722                                                  | 722                                            | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 722                                                  | 722                                            | 0                                                   | 0                                                    | 0                                                     | 0                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Birch Avenue, Scone - 20 Units              | 1,443                                                | 1,435                                          | 8                                                   | 903                                                  | 8                                                     | 161                                                           | 1,072                                          | 702                                        | 1,072                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 1,072                                        |
| Council Tax (Second Income)                 | (400)                                                | (400)                                          | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | (1,050)                                              | (1,050)                                        | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | (7)                                                  | (15)                                           | 8                                                   | 903                                                  | 8                                                     | 161                                                           | 1,072                                          | 702                                        | 1,072                                             | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 1,072                                        |
| Nimmo Avenue, Perth - 16 Units              | 741                                                  | 743                                            | (2)                                                 | 0                                                    | (2)                                                   | 2                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 741                                                  | 743                                            | (2)                                                 | 0                                                    | (2)                                                   | 2                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| Cairns Crescent, Perth - 8 Units            | 120                                                  | 120                                            | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 120                                                  | 120                                            | 0                                                   | 0                                                    | 0                                                     | 0                                                             | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| 208, Crieff Road, Perth                     | 579                                                  | 465                                            | 114                                                 | 2,593                                                | 114                                                   |                                                               | 2,707                                          | 693                                        | 2,707                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 2,707                                        |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | (480)                                                | 0                                                     |                                                               | (480)                                          | 0                                          | (480)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (480)                                        |
| Scottish Government Subsidy                 | (114)                                                | (114)                                          | 0                                                   | (1,092)                                              | 0                                                     |                                                               | (1,092)                                        | (928)                                      | (1,092)                                           | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (1,092)                                      |
|                                             | 465                                                  | 351                                            | 114                                                 | 1,021                                                | 114                                                   | 0                                                             | 1,135                                          | (235)                                      | 1,135                                             | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 1,135                                        |
| New Build - Lynn Road, Stanley - 10 Units   | 1,425                                                | 1,404                                          | 21                                                  | 0                                                    | 21                                                    | (21)                                                          | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Council Tax (Second Income)                 | (200)                                                | (200)                                          | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | (570)                                                | (570)                                          | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 655                                                  | 634                                            | 21                                                  | 0                                                    | 21                                                    | (21)                                                          | 0                                              | 0                                          | 0                                                 | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 0                                            |
| New Build - Blackthorne Place, Balirgowrie  | 2,388                                                | 2,295                                          | 93                                                  | 2,591                                                | 93                                                    |                                                               | 2,684                                          | 1,046                                      | 2,684                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 2,684                                        |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | (480)                                                | 0                                                     |                                                               | (480)                                          | 0                                          | (480)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (480)                                        |
| Scottish Government Subsidy                 | (975)                                                | (1,178)                                        | 203                                                 | (913)                                                | 203                                                   |                                                               | (710)                                          | (710)                                      | (710)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (710)                                        |
|                                             | 1,413                                                | 1,117                                          | 296                                                 | 1,198                                                | 296                                                   | 0                                                             | 1,494                                          | 336                                        | 1,494                                             | 0                                                    | 0                                                             | 0                                              | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 1,494                                        |
| Milne Street, Perth                         | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | 240                                                           | 240                                            | 0                                          | 240                                               | 0                                                    | 1,050                                                         | 1,050                                          | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 1,290                                        |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    | (456)                                                         | (456)                                          | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (456)                                        |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    | (160)                                                         | (160)                                          | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (160)                                        |
|                                             | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | 240                                                           | 240                                            | 0                                          | 240                                               | 0                                                    | 434                                                           | 434                                            | 0                                                    | 0                                                             | 0                                              |                                                      | 0                                                             | 0                                              |                                                      | 0                                                             |                                                | 674                                          |
| Future Developments                         | 0                                                    | 0                                              | 0                                                   | 2,484                                                | 0                                                     | (1,702)                                                       | 782                                            | 0                                          | 782                                               | 3,076                                                |                                                               | 3,076                                          | 3,158                                                |                                                               | 3,158                                          | 3,241                                                |                                                               | 3,241                                          | 18,367                                               |                                                               |                                                | 28,624                                       |
| Council Tax (Second Income)                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
| Scottish Government Subsidy                 | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                              | 0                                          | 0                                                 | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | 0                                            |
|                                             | 0                                                    | 0                                              | 0                                                   | 2,484                                                | 0                                                     | (1,702)                                                       | 782                                            | 0                                          | 782                                               | 3,076                                                | 0                                                             | 3,076                                          | 3,158                                                | 0                                                             | 3,158                                          | 3,241                                                | 0                                                             | 3,241                                          | 18,367                                               | 0                                                             |                                                | 28,624                                       |
| Total Council House New Build               | 4,245                                                | 3,834                                          | 411                                                 | 5,606                                                | 411                                                   | (692)                                                         | 5,325                                          | 817                                        | 5,325                                             | 3,076                                                | 634                                                           | 3,710                                          | 3,158                                                | 0                                                             | 3,158                                          | 3,241                                                | 0                                                             | 3,241                                          | 18,367                                               | 0                                                             | 18,367                                         | 33,801                                       |
| Increase in Council House Stock             |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                |                                            |                                                   |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                                      |                                                               |                                                |                                              |
| Council House Buy-Backs                     | 4,519                                                | 5,071                                          | (552)                                               | 536                                                  | (552)                                                 | 3,334                                                         | 3,318                                          | 2,119                                      | 3,318                                             | 167                                                  | (167)                                                         | 0                                              | 73                                                   | (73)                                                          | 0                                              | 128                                                  | (128)                                                         | 0                                              | 0                                                    |                                                               |                                                | 3,318                                        |
| Scottish Government Subsidy                 | (1,190)                                              | (1,190)                                        | 0                                                   | 0                                                    | 0                                                     | (840)                                                         | (840)                                          | 0                                          | (840)                                             | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               | 0                                              | 0                                                    |                                                               |                                                | (840)                                        |
|                                             | 3,329                                                | 3,881                                          | (552)                                               | 536                                                  | (552)                                                 | 2,494                                                         | 2,478                                          | 2,119                                      | 2,478                                             | 167                                                  | (167)                                                         | 0                                              | 73                                                   | (73)                                                          | 0                                              | 128                                                  | (128)                                                         | 0                                              | 0                                                    | 0                                                             |                                                | 2,478                                        |

|                                                          | Approved Budget<br>18-Apr-18<br><br>2017/18<br>£'000 | Actuals<br>to<br>31-Mar-18<br>2017/18<br>£'000 | Proposed Carry<br>Forward<br>to<br>2018/19<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2018/19<br>£'000 | Proposed Carry<br>Forward<br>from<br>2017/18<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2018/19<br>£'000 | Revised Budget<br><br>Report 1<br>2018/19<br>£'000 | Actual to<br>31-Jul-18<br>2018/19<br>£'000 | Projected<br>Outturn<br><br>Report 1<br>2018/19<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2019/20<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2019/20<br>£'000 | Revised Budget<br><br>Report 1<br>2019/20<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2020/21<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2020/21<br>£'000 | Revised Budget<br><br>Report 1<br>2020/21<br>£'000 | Approved Budget<br>18-Apr-18<br><br>2021/22<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2021/22<br>£'000 | Revised Budget<br><br>Report 1<br>2021/22<br>£'000 | Approved Budget<br>24-Jan-18<br><br>2022/23<br>£'000 | Proposed Budget<br>Adjustment<br>Report 1<br>2022/23<br>£'000 | Revised Budget<br><br>Report 1<br>2022/23<br>£'000 | Revised Budget<br><br>Report 1<br>TOTAL<br>£'000 |
|----------------------------------------------------------|------------------------------------------------------|------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|--------------------------------------------|----------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|
| Lock-ups and Garage Sites                                | 1,886                                                | 1,430                                          | 456                                                 | 0                                                    | 456                                                   | (94)                                                          | 362                                                | 4                                          | 362                                                      | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 362                                                |                                                  |
|                                                          |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| Standard Delivery Plan                                   |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| Central Heating and Rewiring Works                       | 3,344                                                | 3,014                                          | 330                                                 | 1,117                                                | 330                                                   |                                                               | 1,447                                              | 587                                        | 1,447                                                    | 500                                                  |                                                               | 500                                                | 1,300                                                |                                                               | 1,300                                              | 1,000                                                |                                                               | 1,000                                              | 750                                                  |                                                               | 750                                                | 4,997                                            |
| Rewiring/Infrastructure                                  | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                                  | 0                                          | 0                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 1,000                                                |                                                               | 1,000                                              | 1,000                                            |
| Triple Glazing                                           | 2,364                                                | 2,594                                          | (230)                                               | 400                                                  | (230)                                                 | 1,080                                                         | 1,250                                              | 540                                        | 1,250                                                    | 0                                                    |                                                               | 0                                                  | 400                                                  |                                                               | 400                                                | 200                                                  |                                                               | 200                                                | 0                                                    |                                                               | 0                                                  | 1,850                                            |
| Controlled Door Entry<br>- less Third Party Contribution | 657<br>(187)                                         | 596<br>(192)                                   | 61<br>5                                             | 154<br>0                                             | 61<br>5                                               | 5<br>(5)                                                      | 220<br>0                                           | 67<br>0                                    | 220<br>0                                                 | 10<br>0                                              |                                                               | 10<br>0                                            | 10<br>0                                              |                                                               | 10<br>0                                            | 10<br>0                                              |                                                               | 10<br>0                                            | 10<br>0                                              |                                                               | 10<br>0                                            | 260<br>0                                         |
| Kitchen Moderisation Programme                           | 752                                                  | 833                                            | (81)                                                | 25                                                   | (81)                                                  | 241                                                           | 185                                                | 65                                         | 185                                                      | 25                                                   |                                                               | 25                                                 | 521                                                  | (241)                                                         | 280                                                | 2,000                                                |                                                               | 2,000                                              | 3,250                                                |                                                               | 3,250                                              | 5,740                                            |
| Bathroom Moderisation Programme                          | 1,600                                                | 1,814                                          | (214)                                               | 15                                                   | (214)                                                 | 564                                                           | 365                                                | 229                                        | 365                                                      | 15                                                   |                                                               | 15                                                 | 65                                                   |                                                               | 65                                                 | 25                                                   |                                                               | 25                                                 | 470                                                  | (470)                                                         | 0                                                  | 470                                              |
| External Fabric<br>- less Third Party Contribution       | 2,204<br>0                                           | 2,322<br>14                                    | (118)<br>(14)                                       | 900<br>0                                             | (118)<br>(14)                                         | 1,330                                                         | 2,112<br>(14)                                      | 727<br>0                                   | 2,112<br>(14)                                            | 1,800<br>0                                           | (500)                                                         | 1,300<br>0                                         | 1,800<br>0                                           | (600)                                                         | 1,200<br>0                                         | 1,500<br>0                                           | (230)                                                         | 1,270<br>0                                         | 2,250<br>0                                           |                                                               | 2,250<br>0                                         | 8,132<br>(14)                                    |
| Energy Efficiency<br>- less Third Party Contribution     | 696<br>0                                             | 675<br>(1)                                     | 21<br>1                                             | 1,834<br>0                                           | 21<br>1                                               | (472)<br>(8)                                                  | 1,383<br>(7)                                       | 106<br>(7)                                 | 1,383<br>(7)                                             | 1,346<br>0                                           | (300)                                                         | 1,046<br>0                                         | 1,000<br>0                                           | (300)                                                         | 700<br>0                                           | 200<br>0                                             |                                                               | 200<br>0                                           | 0<br>0                                               |                                                               | 0<br>0                                             | 3,329<br>(7)                                     |
| Multi Storey Flats<br>- less Third Party Contribution    | 312<br>0                                             | 72<br>47                                       | 240<br>(47)                                         | 2,453<br>0                                           | 240<br>(47)                                           | (1,693)<br>47                                                 | 1,000<br>0                                         | 1<br>0                                     | 1,000<br>0                                               | 0<br>0                                               | 1,646                                                         | 1,646<br>0                                         | 100<br>0                                             |                                                               | 100<br>0                                           | 50<br>0                                              |                                                               | 50<br>0                                            | 0<br>0                                               |                                                               | 0<br>0                                             | 2,796<br>0                                       |
| Environmental Improvements                               | 1,010                                                | 1,034                                          | (24)                                                | 0                                                    | (24)                                                  | 654                                                           | 630                                                | 198                                        | 630                                                      | 200                                                  | (100)                                                         | 100                                                | 375                                                  | (230)                                                         | 145                                                | 300                                                  | (100)                                                         | 200                                                | 400                                                  | (224)                                                         | 176                                                | 1,251                                            |
| Fire Precaution Measures                                 | 231                                                  | 31                                             | 200                                                 | 140                                                  | 200                                                   |                                                               | 340                                                | 1                                          | 340                                                      | 249                                                  |                                                               | 249                                                | 50                                                   |                                                               | 50                                                 | 50                                                   |                                                               | 50                                                 | 400                                                  |                                                               | 400                                                | 1,089                                            |
| Sound Insulation                                         | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                                  | 0                                          | 0                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 250                                                  |                                                               | 250                                                | 250                                              |
| Structural                                               | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                                  | 0                                          | 0                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 750                                                  |                                                               | 750                                                | 750                                              |
| Total Standard Delivery Plan                             | 12,983                                               | 12,853                                         | 130                                                 | 7,038                                                | 130                                                   | 1,743                                                         | 8,911                                              | 2,514                                      | 8,911                                                    | 4,145                                                | 746                                                           | 4,891                                              | 5,621                                                | (1,371)                                                       | 4,250                                              | 5,335                                                | (330)                                                         | 5,005                                              | 9,530                                                | (694)                                                         | 8,836                                              | 31,893                                           |
|                                                          |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| Other Investment in Council House Stock                  |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| Muirton Shops Development                                | 0                                                    | 7                                              | (7)                                                 | 0                                                    | (7)                                                   | 8                                                             | 1                                                  | 1                                          | 1                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 1                                                |
| Total Major Adaptations to Council House Stock           | 297                                                  | 183                                            | 114                                                 | 250                                                  | 114                                                   |                                                               | 364                                                | 2                                          | 364                                                      | 250                                                  |                                                               | 250                                                | 250                                                  | (170)                                                         | 80                                                 | 250                                                  | (250)                                                         | 0                                                  | 250                                                  | (250)                                                         | 0                                                  | 694                                              |
| Balmoral Road, Rattray, Refurbishment (3 Units)          | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | 275                                                           | 275                                                | 0                                          | 275                                                      | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 275                                              |
| Anchor House Conversion, Perth, 5 Units                  | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | 200                                                           | 200                                                | 0                                          | 200                                                      | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 200                                              |
| 149-151 Dunkeld Road, Perth                              | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     | 195                                                           | 195                                                | 0                                          | 195                                                      | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 195                                              |
| Shops & Offices                                          | 75                                                   | 0                                              | 75                                                  | 70                                                   | 75                                                    | (8)                                                           | 137                                                | 0                                          | 137                                                      | 50                                                   |                                                               | 50                                                 | 70                                                   |                                                               | 70                                                 | 50                                                   |                                                               | 50                                                 | 70                                                   |                                                               | 70                                                 | 377                                              |
| Greyfriars and Satellites                                | 101                                                  | 61                                             | 40                                                  | 0                                                    | 40                                                    |                                                               | 40                                                 | 0                                          | 40                                                       | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 50                                                   |                                                               | 50                                                 | 0                                                    |                                                               | 0                                                  | 90                                               |
| Sheltered Housing                                        | 102                                                  | 47                                             | 55                                                  | 100                                                  | 55                                                    |                                                               | 155                                                | 8                                          | 155                                                      | 25                                                   |                                                               | 25                                                 | 0                                                    |                                                               | 0                                                  | 25                                                   |                                                               | 25                                                 | 0                                                    |                                                               | 0                                                  | 205                                              |
| Sheltered Housing - Housing Add'l Support                | 762                                                  | 745                                            | 17                                                  | 0                                                    | 17                                                    | 205                                                           | 222                                                | 163                                        | 222                                                      | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 222                                              |
| Recharge General Capital Works                           | 52                                                   | 22                                             | 30                                                  | 30                                                   | 30                                                    | (40)                                                          | 20                                                 | 7                                          | 20                                                       | 160                                                  | (60)                                                          | 100                                                | 160                                                  | (60)                                                          | 100                                                | 10                                                   |                                                               | 10                                                 | 160                                                  | (45)                                                          | 115                                                | 345                                              |
| Upgrade and Replacements to Lifts Programme              | 0                                                    | 0                                              | 0                                                   | 0                                                    | 0                                                     |                                                               | 0                                                  | 0                                          | 0                                                        | 147                                                  |                                                               | 147                                                | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 147                                              |
| ICT Expenditure                                          | 174                                                  | 42                                             | 132                                                 | 50                                                   | 132                                                   |                                                               | 182                                                | 11                                         | 182                                                      | 50                                                   |                                                               | 50                                                 | 50                                                   |                                                               | 50                                                 | 50                                                   |                                                               | 50                                                 | 50                                                   |                                                               | 50                                                 | 382                                              |
| Mortgage to Rent                                         | 0                                                    | 0                                              | 0                                                   | 250                                                  | 0                                                     | (200)                                                         | 50                                                 | 0                                          | 50                                                       | 250                                                  | (200)                                                         | 50                                                 | 250                                                  | (200)                                                         | 50                                                 | 250                                                  | (200)                                                         | 50                                                 | 250                                                  | (200)                                                         | 50                                                 | 250                                              |
| Total Other Investment in Council House Stock            | 1,563                                                | 1,107                                          | 456                                                 | 750                                                  | 456                                                   | 635                                                           | 1,841                                              | 192                                        | 1,841                                                    | 932                                                  | (260)                                                         | 672                                                | 780                                                  | (430)                                                         | 350                                                | 685                                                  | (450)                                                         | 235                                                | 780                                                  | (495)                                                         | 285                                                | 3,383                                            |
|                                                          |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| Total Net Expenditure                                    | 24,006                                               | 23,105                                         | 901                                                 | 13,930                                               | 901                                                   | 4,086                                                         | 18,917                                             | 5,646                                      | 18,917                                                   | 8,320                                                | 953                                                           | 9,273                                              | 9,632                                                | (1,874)                                                       | 7,758                                              | 9,389                                                | (908)                                                         | 8,481                                              | 28,677                                               | (1,189)                                                       | 27,488                                             | 71,917                                           |
|                                                          |                                                      |                                                |                                                     |                                                      |                                                       |                                                               |                                                    |                                            |                                                          |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                      |                                                               |                                                    |                                                  |
| CAPITAL RECEIPTS                                         | (342)                                                | (390)                                          | 48                                                  | 0                                                    | 48                                                    | (48)                                                          | 0                                                  | 0                                          | 0                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                |
| CAPITAL RECEIPTS (Muirton)                               | (257)                                                | (261)                                          | 4                                                   | (220)                                                | 4                                                     |                                                               | (216)                                              | (83)                                       | (216)                                                    | (220)                                                |                                                               | (220)                                              | (220)                                                |                                                               | (220)                                              | (220)                                                |                                                               | (220)                                              | 0                                                    |                                                               | 0                                                  | (876)                                            |
| OTHER INCOME                                             | 0                                                    | (198)                                          | 198                                                 | 0                                                    | 198                                                   | (198)                                                         | 0                                                  | 0                                          | 0                                                        | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                    |                                                               | 0                                                  | 0                                                |
| CFCR                                                     | (2,970)                                              | (3,162)                                        | 192                                                 | (2,864)                                              | 192                                                   |                                                               | (2,672)                                            | 0                                          | (2,672)                                                  | (3,272)                                              |                                                               | (3,272)                                            | (4,114)                                              |                                                               | (4,114)                                            | (4,677)                                              |                                                               | (4,677)                                            | (5,192)                                              |                                                               | (5,192)                                            | (19,927)                                         |
| TOTAL BORROWING REQUIREMENT                              | 20,437                                               | 19,094                                         | 1,343                                               | 10,846                                               | 1,343                                                 | 3,840                                                         | 16,029                                             | 5,563                                      | 16,029                                                   | 4,828                                                | 953                                                           | 5,781                                              | 5,298                                                | (1,874)                                                       | 3,424                                              | 4,492                                                | (908)                                                         | 3,584                                              | 23,485                                               | (1,189)                                                       | 22,296                                             | 51,114                                           |

| Service      | Total No of projects | Number on track | Number slipping | Number accelerating | Total %age spend                                                         | General Fund | HRA  |
|--------------|----------------------|-----------------|-----------------|---------------------|--------------------------------------------------------------------------|--------------|------|
| ECS          | 26                   | 25              | 1               | 0                   | Projected Outturn as percentage of 2018/19 Budget approved 18 April 2018 | 96%          | 136% |
| CDS          | 9                    | 9               | 0               | 0                   | Net Expenditure at 31 July 2018 as percentage of Revised 2017/18 Budget  | 19%          | 30%  |
| HE - HRA     | 42                   | 34              | 1               | 7                   |                                                                          |              |      |
| HE           | 97                   | 96              | 1               | 0                   |                                                                          |              |      |
| HSC          | 8                    | 8               | 0               | 0                   |                                                                          |              |      |
| <b>TOTAL</b> | <b>182</b>           | <b>172</b>      | <b>3</b>        | <b>7</b>            |                                                                          |              |      |

| Service                     | Project Name                                  | Target Date for Completion | Project Delivery on Target | Budget Adjustment                                | Comments                                                                                                                                                                                                                                                                                                                                   | Corrective Actions                    |
|-----------------------------|-----------------------------------------------|----------------------------|----------------------------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>Accelerated Projects</b> |                                               |                            |                            | Reflected in narrative in Main report paragraph: |                                                                                                                                                                                                                                                                                                                                            |                                       |
| HE - HRA                    | Council House buy backs                       | Ongoing programme of works | Yes                        | 4.6                                              | 19 properties have so far been purchased during 2018/19 against an initial target of 24, with 5 offers to vendors accepted and in the legal process of concluding the sale. Several other                                                                                                                                                  | Budget to be accelerated and rephased |
| HE - HRA                    | Major Adaptations                             | Ongoing programme of works | Yes                        | 4.8                                              | As part of the ongoing major adaptations programme 3 properties have been identified for full conversion within 2018/19. The budget will support the acquisition of the site along with the conversion costs.                                                                                                                              | Budget to be accelerated and rephased |
| HE - HRA                    | Triple Glazing replacement programme          | Ongoing programme of works | Yes                        | 4.9                                              | After a review of the Housing Revenue Account capital delivery programme for 2018/19 it was agreed to utilise the energy efficiency available budget allocation to accelerate the delivery programme for Triple Glazing.                                                                                                                   | Budget to be accelerated and rephased |
| HE - HRA                    | Environmental Improvements                    | Ongoing programme of works | Yes                        | 4.10                                             | After a review of the Housing Revenue Account capital delivery programme for 2018/19 it was agreed to utilise the external resource capacity available within several of the larger programmes of work and accelerate the delivery programme.                                                                                              | Budget to be accelerated and rephased |
| HE - HRA                    | Bathroom replacements programme               | Ongoing programme of works | Yes                        | 4.10                                             | After a review of the Housing Revenue Account capital delivery programme for 2018/19 it was agreed to utilise the external resource capacity available within several of the larger programmes of work and accelerate the delivery programme.                                                                                              | Budget to be accelerated and rephased |
| HE - HRA                    | Kitchen replacements programme                | Ongoing programme of works | Yes                        | 4.10                                             | After a review of the Housing Revenue Account capital delivery programme for 2018/19 it was agreed to utilise the external resource capacity available within several of the larger programmes of work and accelerate the delivery programme.                                                                                              | Budget to be accelerated and rephased |
| <b>Slipping Projects</b>    |                                               |                            |                            |                                                  |                                                                                                                                                                                                                                                                                                                                            |                                       |
| ECS                         | Early Learning and Childcare - 1140 Expansion | August 2020                | Yes                        | 3.3.2                                            | A comprehensive planning and feasibility exercise has been undertaken to identify the most effective programme of works for the infrastructure required to support the Early Learning and Childcare programme. This exercise is now complete and the budget has been profiled accordingly.                                                 | Budget to be rephased                 |
| HE                          | Fleet Vehicle Replacement Programme           | Ongoing programme of works | Yes                        | 3.3.7                                            | As part of the ongoing review of vehicles economic life and optimum replacement point, the 2018/19 fleet replacement purchases have been rephased accordingly.                                                                                                                                                                             | Budget to be rephased                 |
| HE - HRA                    | Multi Storey Flats                            | August 2019                | No                         | 4.7                                              | A review of the outstanding works to the Multi Storey flats has been commissioned with the newly programmed upgrading of heating plant at Milne Market and Lickley Court scheduled fro 2019/20. It is likely the larger scale external works will be on hold until the outcome of both the internal and external Grenfell review is known. | Budget to be rephased                 |



# **PERTH AND KINROSS COUNCIL**

## **Strategic Policy and Resources Committee**

**12 September 2018**

### **ANNUAL EFFICIENCY STATEMENT 2017/18**

**Report by the Head of Finance (Report No. 18/286)**

#### **PURPOSE OF REPORT**

This report presents Perth & Kinross Council's Annual Efficiency Statement for 2017/18. The statement was submitted to the Convention of Scottish Local Authorities (COSLA) on 16 August 2018 which complied with the submission deadline of 17 August 2018 for consolidation into the national return to the Scottish Government. The report summarises the efficiency gains made by the Council during 2017/18 and describes how, in the context of a challenging financial climate, the Council may make further efficiency gains in future financial years.

#### **1. INTRODUCTION**

- 1.1 The Efficient Government initiative was originally launched in November 2004 and is a key part of the programme of reform and modernisation of the public sector in Scotland.
- 1.2 For financial year 2017/18, the Scottish Government expects every public body to deliver efficiency savings of at least 3% and to report publicly on the actions undertaken and the results achieved.
- 1.3 All efficiency measures counted against these targets are intended to be 'cash-releasing' in that they are intended to generate cash savings or allow for a greater volume of service delivery with no increase in cost. Local authorities are permitted to retain cash-releasing efficiency savings for re-investment in frontline service delivery.
- 1.4 Perth & Kinross Council continues to be committed to making the best use of public resources and the identification of efficiency savings forms a key element of the Council's financial management strategy. This is evidenced through the Council's approach to preparing the Revenue Budget where Council Services are asked to contain their own expenditure pressures through the identification of efficiency savings in the first instance. The delivery of approved efficiency savings, thereafter, becomes an integral part of the management of each Council Service's Revenue Budget and is monitored, as part of the Council's overall revenue monitoring process, by the Strategic Policy and Resources Committee.
- 1.5 In common with all other Scottish Local Authorities, Perth & Kinross Council has agreed to prepare and publish an Annual Efficiency Statement. The

format and content of the statement (Appendix 1 to this report) is based upon guidance received from the Convention of Scottish Local Authorities (COSLA) which places the emphasis on how local authorities have “used efficiencies to protect quality and level of services and maintained outputs and outcomes in the face of budget cuts”.

- 1.6 In line with the approved timetable the Council’s Annual Efficiency Statement was submitted to COSLA on 16 August 2018. This was in advance of the deadline of Friday 17 August 2018 for consolidation in the national return for the Scottish Government.

## **2. BACKGROUND**

- 2.1 The Council has a successful record in identifying and delivering efficiencies. In the previous eleven financial years in which local authorities have formally reported upon efficiency savings (2006/07 – 2016/17), Perth & Kinross Council has consistently exceeded the national target which has allowed efficiency savings to be re-invested in supporting service delivery.
- 2.2 The identification and delivery of efficiency savings is undertaken within the context of a robust policy framework and resource management strategy. The Councils five strategic objectives are set out in the [Corporate Plan 2018-2022](#) which was approved by Council on 7 March 2018 (Report No. 18/68 refers) and the [Community Plan \(Local Outcomes Improvement Plan\) 2017-27](#) approved by Council on 4 October 2017 (Report No. 17/322 refers).
- 2.3 The delivery of the Community Plan is supported internally through the Council’s Corporate Plan and individual Service Business Management and Improvement Plans.
- 2.4 The Council’s Updated Medium Term Financial Plan 2018-2023 was approved by Council on 4 October 2017 (Report No. 17/317 refers). The Council also has approved Revenue Budgets in place for 2018/19 (final) and 2019/20 and 2020/21 (provisional) which were considered by Council on 22 February 2018 (Report No. 18/47 refers).
- 2.5 In addition Asset Management Plans for individual key asset categories such as Roads Infrastructure (Report No. 15/254 refers), Fleet & Mechanical Equipment (Report No. 15/255 refers) and Greenspace (Report No. 17/392 refers) further support the Council’s approach to resource planning.
- 2.6 The report to the Strategic Policy and Resources Committee on 17 June 2015, ‘Building Ambition – A Blueprint for a 21<sup>st</sup> Century Council’ (Report No. 15/258) and subsequent update on 7 February 2018 (Report No. 18/45 refers) highlighted the increasingly complex environment in which the Council operates, and described the challenging internal and external context that will impact on the organisation over the next ten years. The main themes are:
- Increasing complexity in the delivery of public services, and working with our communities

- Reduced public sector spending
- Increasing demand for services
- Greater focus on tackling inequality
- Importance of sound governance through periods of change and transformation
- Opportunities through technological advancements
- The need to secure continuity of vital public services in challenging times
- Taking advantage of collaboration opportunities as they arise

2.7 The Council continues to strengthen its internal arrangements for identifying and delivering efficiency savings in anticipation of significant further reductions in public sector funding and increased demand for Council services. A key element of this approach has been the further development of the strategy for reshaping our workforce in a positive and proactive way in the future, through the development of a range of workforce management measures. These measures include revised arrangements for vacancy management; managing short-term resourcing requirements and enhancing capacity and improving performance.

2.8 The [Workforce Plan for Perth & Kinross Council 2018-2021](#) was approved by the Council on 7 March 2018 (Report No. 18/69 refers). This plan identifies key workforce planning challenges facing the Council over the next three years, with reference to particular occupational groups. It also provides an overview of the wider influences at a regional and national level. Priorities and measurable outcomes have been developed under a number of themes which reinforce the Council's commitment to its people and underpin its approach to workforce planning in respect of continued public service reform, the Council's transformation agenda and modernisation of working practices. The Council's workforce management measures are also kept under review by the Executive Officer Team through regular monitoring of workforce governance.

### 3. EFFICIENCY GAINS IN 2017/18

3.1 Between Corporate and Service Revenue Budgets, the Council has delivered cash releasing efficiency savings totalling £12.074m in 2017/18 which are summarised in the table below. Of this amount £8.879m was recurring and £3.195m was non-recurring. This represents approximately 3.6% of the Council's Net Revenue Budget for 2017/18 approved by the Strategic Policy and Resources Committee on 18 April 2018 (Report No. 18/133 refers).

|                           | <b>Cash Releasing Savings<br/>£'000</b> |
|---------------------------|-----------------------------------------|
| Service Revenue Budgets   | 9,474                                   |
| Corporate Revenue Budgets | 2,600                                   |
| <b>TOTAL</b>              | <b>12,074</b>                           |

3.2 The following table provides an analysis of the cash releasing efficiencies realised by the Council in 2017/18 in terms of key efficiency themes.

| <b>Efficient Government Theme</b> | <b>Cash Releasing Savings<br/>£'000</b> |
|-----------------------------------|-----------------------------------------|
| Asset Management                  | 840                                     |
| Procurement                       | 1,930                                   |
| Workforce Planning                | 6,511                                   |
| Streamlining Bureaucracy          | 162                                     |
| Other                             | 2,631                                   |
| <b>TOTAL</b>                      | <b>12,074</b>                           |

3.3 Appendix 1 to the report sets out the submission to COSLA in the prescribed format.

3.4 The level of efficiencies identified above demonstrates that, as in previous years, Perth & Kinross Council has exceeded the expectation from the Scottish Government that public bodies will deliver efficiency savings of at least 3%.

#### **4. KEY AREAS OF EFFICIENCY GAIN IN 2017/18**

##### **Asset Management**

4.1 This was achieved through more effective use of Council assets including reduced energy and water costs following a number of corporate initiatives to reduce consumption, the continued rationalisation of the number of properties occupied by the Council and a review of the use of temporary accommodation for homeless people.

##### **Procurement**

4.2 As a member of the Tayside Procurement Consortium and Scotland Excel, the Council continues to realise efficiency savings through collaborative purchasing arrangements with other public sector bodies based upon nationally negotiated contracts.

4.3 Council Services also realised further procurement savings from a number of initiatives including reviews of commissioned services (including care packages) and service level agreements across the Council, reviewing contract specifications and renegotiating contracts (including Tayside Scientific Services).

##### **Workforce Planning**

4.4 In financial year 2017/18, and consistent with previous years, efficiency savings in relation to the management of expenditure on staff costs contributed a significant amount towards the level of efficiencies reported.



- 4.5 The majority of these savings were realised through the pro-active and stringent management of staffing vacancies across the Council by both Service Management Teams and the Executive Officer Team. This was further supported by the corporate workforce management measures that are in place to support Services. All Services exceeded their budgeted staff turnover or “slippage” targets for non-teaching posts.
- 4.6 Efficiency savings from workforce planning were also generated in 2017/18 through further service transformation, modernisation, re-design and reviews across all Council Services.
- 4.7 In addition, one of the key approaches to workforce planning currently in place is the retirement provisions available under the Council’s workforce management arrangements. Further information in respect of which is provided in the Savings Arising from Early Retirement Decisions Taken in 2017/18 report on the agenda for this Committee meeting Report No. 18/282 refers).

### **Streamlining Bureaucracy**

- 4.8 More efficient working practices and increased use of technology has contributed to savings in this category.

### **Other**

- 4.9 The “Other” category includes savings generated through proactive Treasury Management of the Council’s strategy for borrowing (c£2.6m).

## **5. VERIFICATION**

- 5.1 The Council has sought to deliver efficiency gains whilst attempting to maintain or improve standards of Service. There is no evidence to suggest that the efficiencies reported above have led to a material reduction in performance or service quality.
- 5.2 The Council has robust performance management arrangements in place and publishes a comprehensive annual performance report which summarises both the Council’s own assessment of its progress and the findings of the external scrutiny bodies charged with assessing standards of service delivery. It is anticipated that the Perth and Kinross Annual Performance Report for 2017/18 will be considered by the Council on 3 October 2018.
- 5.3 In addition, the [Local Scrutiny Plan 2018/19](#) was considered by Council on 25 April 2018 (Report No. 18/150 refers) which set out the anticipated external scrutiny of Perth & Kinross Council over the next twelve months.

## **6. KEY AREAS TARGETED FOR 2018/19 AND FUTURE YEARS**

- 6.1 The latest update of the Council’s [Medium Term Financial Plan](#) was approved on 4 October 2017 (Report No. 17/317 refers). The report sets the local

context for what is widely anticipated to be a further period of considerable financial challenge for the public sector. The Medium Term Financial Plan will continue to be refined with the next update scheduled to be considered by Council on 3 October 2018.

- 6.2 As well as a Final Revenue Budget for 2018/19, the Council also has in place Provisional Revenue Budgets for 2019/20 and 2020/21. These detailed Revenue Budgets complement the Medium Term Financial Plan and further demonstrate the Council's commitment to sustainable financial planning over the short to medium term and provide authority to officers to continue with the transformation of services delivery across the Council.
- 6.3 "Building Ambition: the Council's Transformation Strategy 2015-2020", which was approved by the Council on 1 July 2015 (Report No. 15/292 refers) included a programme of major projects which would lead the Council into the next stage of its transformation journey. The programme includes the introduction of revised service delivery models and ongoing improvement activities across the Council. The Strategic Policy and Resources Committee have received regular updates on transformational progress including financial and performance updates.
- 6.4 As new transformation projects have been developed these have been approved by the Strategic Policy and Resources Committee and added to the original Transformation Strategy 2015-20.
- 6.5 The identification and delivery of efficiency savings in 2018/19 and beyond will continue to play a significant role in the future management of the Council's finances. However, it is becoming increasingly unlikely that the delivery of efficiency savings alone will be sufficient to offset the projected increased demand for Council services and reductions in Council funding.

## **7. CONCLUSION AND RECOMMENDATIONS**

- 7.1. Perth & Kinross Council has identified cash-releasing efficiency savings totalling £12.074m (both recurring and non-recurring) in 2017/18 representing 3.6% of the Council's Net Revenue Budget. Efficiency gains have been identified across all Council Services and under a range of Efficient Government themes. The identification and delivery of future efficiency savings will remain a key component of the Council's financial strategy during an anticipated sustained period of financial constraint.
- 7.2. In line with previous financial years the Council has exceeded the expectation from the Scottish Government that public bodies will deliver efficiency savings of at least 3%.
- 7.3. The Committee is requested to note the contents of the report.

**Author**

| <b>Name</b>  | <b>Designation</b> | <b>Contact Details</b>                                           |
|--------------|--------------------|------------------------------------------------------------------|
| Scott Walker | Chief Accountant   | <a href="mailto:chxfinance@pkc.gov.uk">chxfinance@pkc.gov.uk</a> |

**Approved**

| <b>Name</b>       | <b>Designation</b>                                  | <b>Date</b>    |
|-------------------|-----------------------------------------------------|----------------|
| Stewart Mackenzie | Head of Finance                                     | 30 August 2018 |
| Jim Valentine     | Depute Chief Executive<br>(Chief Operating Officer) | 31 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

### 1. Strategic Implications

#### Corporate Plan

- 1.1 The Council's Corporate Plan 2018 – 2023 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 of 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 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.
- 3.6 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 Chief Executive, Depute Chief Executive and Executive 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**

Appendix 1 – Confirmation of Efficiencies Delivered in 2017/18

## CONFIRMATION OF EFFICIENCIES DELIVERED IN 2017/18

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Local Authority Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Perth & Kinross Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2 | Total cash efficiency achieved for 2017/18<br>£'000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | £12.074m<br><br>(£8.879m recurring)<br>(£3.195m non-recurring)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 3 | <p><b>Summary of efficiency activity e.g.</b></p> <p>The main initiatives the local authority has taken over the year to ensure a strategic approach to increased efficiency and productivity and the improvements achieved in these areas.</p> <p>The main information that the local authority uses to assess productivity, service quality and performance and how the scope, usefulness or reliability has been improved during the year.</p> <p>Specific steps the local authority has taken during the year to improve collaboration and joint working to deliver efficient and user-focussed services and the improvements achieved.</p> | <p>The Council continues to progress with its efficiency agenda as part of its overall transformation strategy.</p> <p>The stringent application of approved workforce planning measures and vacancy management has contributed savings of <b>£6.511 million</b> during financial year 2017/18.</p> <p>The Council also utilises a wide range of information to assess productivity which is reviewed annually for its effectiveness as part of our business planning process.</p> <p>Key efficiency measures in 2017/18 include:</p> <ul style="list-style-type: none"> <li>• More efficient use of all Council buildings.</li> <li>• Further efficiencies through the introduction of modern ways of working and new technology.</li> <li>• Continued delivery of the approved transformation programme to bring about further service modernisation and redesign.</li> <li>• Utilisation of a range of workforce planning measures across all Council Services.</li> <li>• Continued increase in local tax collection (Council Tax and NDRI).</li> <li>• Reduced management and supervisory costs across a number of Council functions.</li> <li>• Further savings through proactive treasury management.</li> <li>• A continuation of shifting of the balance of care with a reduction in the number of residential placements in favour of community based services.</li> <li>• Moving towards the commissioning of services rather than their direct provision.</li> </ul> |

|   |                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                                                                                                             | <ul style="list-style-type: none"> <li>• Maximise opportunities from improved procurement.</li> <li>• Maximise new / existing income generation opportunities.</li> <li>• Further use of collaborative contract arrangements to deliver savings.</li> <li>• Improved procurement practice.</li> </ul> <p>Work continues with Perth &amp; Kinross Integration Joint Board on Health and Social Care Integration to maximise the benefit of joined up working across the Perth &amp; Kinross Community Planning Partnership and across Tayside.</p> <p>Significant savings have also been generated through proactive management of the Council's borrowing with the Council's Consolidated Loans Fund interest rate being significantly less than the estimated Scottish average.</p>                                                                           |
| 4 | <b>Breakdown of efficiency saving by Procurement, Shared Services or Asset Management £'000</b><br>(only where relevant – not all efficiencies will fall into these categories, so the figures here do not have to match the overall total. | Procurement = £1.930m                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|   |                                                                                                                                                                                                                                             | Shared Services = £0m                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|   |                                                                                                                                                                                                                                             | Asset Management = £0.840m                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 5 | <b>Evidence:</b> What performance measures and/or quality indicators are used to ensure that efficiencies were achieved without any detriment to services?                                                                                  | <p>The Council has robust performance management arrangements in place and publishes a comprehensive annual performance report which summarises both the Council's own assessment of its progress and the findings of the external scrutiny bodies charged with assessing standards of service delivery. Individual Service Annual Performance reports were considered by Council on 20 June 2018. It is anticipated that the Council will consider the Perth &amp; Kinross Annual Performance Report for 2017/18 at its meeting on 3 October 2018. This will provide an overview of performance for the period 1 April 2017 to 31 March 2018. This report will also provide comprehensive information on progress across the Community Planning Partnership towards delivering better services and improved outcomes for the people of Perth and Kinross.</p> |



|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>The Council seeks to deliver efficiency gains whilst maintaining and improving standards of service.</p> <p>All efficiency and transformation projects require a business case which sets out the key benefits and measures which will be used to assess the success of each initiative.</p> <p>There is no evidence to suggest that the efficiency gains included within this submission have led to a reduction in performance of service quality.</p> |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Signed: S Devlin**

**(Chief Executive)**

**Signed: Cllr M Lyle**

**(Council Leader)**

**Date: 16 August 2018**



## PERTH AND KINROSS COUNCIL

Strategic Policy & Resources Committee – 12 September 2018

### SAVINGS ARISING FROM EARLY RETIREMENT DECISIONS TAKEN IN 2017/18

Report by Head of Finance (Report No. 18/282)

#### PURPOSE OF REPORT

This report provides information on the costs and savings arising from early retirement and redundancy decisions taken in financial year 2017/18.

#### 1. BACKGROUND

- 1.1 On 17 September 2003, the Committee approved Report No. 03/457 which set out the Council's response to Audit Scotland's local report on early retirement entitled [Bye Now Pay Later](#).
- 1.2 One of the recommendations in the Audit Scotland report was that the Council be informed of the costs and/or savings arising from decisions taken by Officers, under delegated authority, to approve employee early retirements. The presentation of this report ensures that the Council complies with that recommendation.
- 1.3 The Retirement Scheme and associated scrutiny and governance arrangements were approved by SP&R Committee on 4 February 2009 and updated to reflect the removal of the default retirement age in October 2011. The Retirement Scheme, along with the Framework for Managing Workforce Change (approved by SP&R Committee in December 2010 and updated in June 2016 Report No 16/271), are important tools in the Council's workforce planning arrangements

#### 2. PROPOSALS

- 2.1 The Committee is asked to note the overall net savings arising from early retirement decisions taken in 2017/18 as summarised in Appendix 1. The report incorporates early retirements arising from the savings approved by Council in setting the 2018/19 Final and 2019/20 and 2020/21 Provisional Revenue Budgets (Report No 18/47 refers).
- 2.2 The overall net savings tabulated in the Appendix include Council staff who are members of the Local Government Pension Scheme and teachers whose pension arrangements are administered by the Scottish Public Pensions Agency.

### 3. CONCLUSION AND RECOMMENDATION

- 3.1 On the approach recommended by Audit Scotland where each request is subject to an individual business case the Council will achieve gross savings of £5,790,903 over a five year period. This equates to a gross recurring annual saving of over £1,300,000 in a full year (as detailed in Appendix 1). To deliver these recurring savings, the Council will incur one-off costs of £1,898,358 in relation to members of the Local Government Pension Scheme and the Teacher's Pension scheme as indicated in Appendix 1.
- 3.2 An analysis of the approved early and flexible retirement applications over the medium term identified no equalities issues and are proportionate to the age/gender profile of the workforce.
- 3.3 It is recommended that the Committee note the contents of this report.

#### Author

| Name            | Designation                | Contact Details                                                  |
|-----------------|----------------------------|------------------------------------------------------------------|
| Craig Robertson | Central Accounting Manager | <a href="mailto:chxfinance@pkc.gov.uk">chxfinance@pkc.gov.uk</a> |
| Scott Walker    | Chief Accountant           |                                                                  |

#### Approved

| Name              | Designation                                        | Date         |
|-------------------|----------------------------------------------------|--------------|
| Stewart MacKenzie | Head of Finance                                    | 31 July 2018 |
| Jim Valentine     | Depute Chief Executive and Chief Operating Officer |              |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

### 1. Strategic Implications

#### 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 This report provides retrospective information on decisions taken in the previous financial year (2017/18) and as such, there are no direct financial implications arising from the report.

## 2.2 Workforce

- 2.2.1 There are no direct workforce implications arising from this report other than those retrospectively reported in Appendix 1.

## 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).
- 3.1.3 The most relevant equalities characteristics in relation to retirement are age and sex. The actual number of applications with approved/rejected breakdown demonstrates the figures are proportionate to the age/gender profile for the workforce.
- 3.1.4 The application of added years for early retirements due to efficiency/redundancy has been applied in accordance with the retirement scheme provisions.
- 3.1.5 In summary, based on an analysis of the data, there are no equalities issues.

### 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.

## **2. BACKGROUND PAPERS**

The following background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (and not containing confidential or exempt information) were relied on to a material extent in preparing the above report.

Background papers:–      Report 03/457  
                                      Bye Now Pay Later Part 2  
                                      Report 09/70  
                                      Retirement Scheme

## **3. APPENDICES**

**Appendix 1** – Net savings/costs arising from early retirement decisions taken in 2017/18.





NET SAVINGS / COSTS ARISING FROM EARLY RETIREMENT DECISIONS TAKEN IN 2017/18

|                                         | One-off costs     | Revenue cost / (saving) |                   |                     |                     |                     | 2022/23             | Total revenue cost/(saving) | Net revenue cost/(saving) | No of retirees |
|-----------------------------------------|-------------------|-------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------------|----------------|
|                                         |                   | 2017/18                 | 2018/19           | 2019/20             | 2020/21             | 2021/22             |                     |                             |                           |                |
| Various Services of the Council         |                   |                         |                   |                     |                     |                     |                     |                             |                           |                |
| Retirals                                | £1,678,225        | £(19,858)               | £(511,371)        | £(901,049)          | £(1,131,115)        | £(1,141,305)        | £(1,058,239)        | £(4,762,937)                | £(3,084,712)              | 101            |
| Redundancy Only                         | £220,133          | £(12,439)               | £(151,781)        | £(235,842)          | £(236,009)          | £(236,038)          | £(155,857)          | £(1,027,966)                | £(807,833)                | 15             |
| <b>TOTAL COST/(SAVING) FOR RETIRALS</b> | <b>£1,898,358</b> | <b>£(32,297)</b>        | <b>£(663,151)</b> | <b>£(1,136,892)</b> | <b>£(1,367,124)</b> | <b>£(1,377,343)</b> | <b>£(1,214,096)</b> | <b>£(5,790,903)</b>         | <b>£(3,892,545)</b>       | <b>116</b>     |

The information provided is based on decisions taken in financial year 2017/18 as detailed on the five year cost projection forms following assessment of individual business cases by the appropriate forum. Those forms include information on a five year period from the date of retirement and may include a part year saving in both 2017/18 and 2022/23.



## STRATEGIC POLICY AND RESOURCES COMMITTEE

12 September 2018

### Cultural Trusts Transformation Project: Update Report

Report by Depute Chief Executive (Chief Operating Officer) (Report No. 18/238)

#### PURPOSE OF REPORT

This report provides an update on progress with the Cultural Trusts Transformation Project approved by Committee on 13 June 2018.

#### 1. BACKGROUND / KEY ISSUES

- 1.1. On 13 June 2018 Strategic Policy and Resources Committee approved the purpose and scope for a review of the two Arms-Length External Organisations (ALEOs), Horsecross Arts (HX) and Culture Perth and Kinross (CPK), which deliver culture services on behalf of the Council. [Report 18/194](#) refers. Committee requested an update in September 2018 on progress with the review, which is part of the Council's wider Transformation Programme. In particular Committee asked for clarity on the position with rates relief for current and new ALEOs, and on the scoring criteria for the options appraisal. Paragraphs 2.7 and 2.12 address these points.
- 1.2. All ALEO arrangements were last reviewed in 2015. HX and CPK are both independent charities and Sole Member Companies (SMC) with the Council as Sole Member. Since 2015 the operating environment for culture has changed with a significantly increased level of ambition to grow cultural tourism and remain competitive in a fast developing creative economy across the Tay Cities Region. This is explicit in projects including Perth Creative Exchange and City Hall, and in the Tay Cities Deal. Wider investment in the city centre such as the Thimble Row development is also part of this ambition.
- 1.3. The Council also faces continuing budget pressures across all services including culture. HX and CPK are required to deliver £144,000 total recurring revenue savings in 2019/20 and 2020/21 (savings for 2018/19 were rejected). A further recurring saving of £150,000 is required from this review from 2019/20.
- 1.4. The review purpose is therefore to **identify and implement a future delivery model for culture which maximises social, economic and tourism benefits for Perth and Kinross and protects frontline Council investment.**
- 1.5. The 5 options for future delivery models approved as part of the review scope are:
  - Status quo/no change from 2 sole member company ALEOs (Option 1)
  - Single Culture Trust – sole member company (Option 2)
  - Single Culture Trust – fully independent from the Council (Option 3)

- Single Culture Trust – SCIO (Scottish Charitable Incorporated Organisation) /other constitutional status (Option 4) and
  - Hybrid delivery model – Trust plus Council in-house delivery plus community-led delivery (Option 5).
- 1.6. The review scope enables any further options which emerge from the information gathering phase to be included in the options appraisal. At the request of the ALEOs, the Project Team has included a further option - retention of both Trusts with a move from SMC status to full independence from the Council bringing the total number of options appraised to 6.
- 1.7. The remainder of this report sets out:
- The governance arrangements for the review (para 2.1-3.)
  - Engagement to date with the two ALEOs and wider stakeholders (para 2.4-5)
  - Review methodology including criteria for options appraisal (para 2.6-.7)
  - Key issues emerging to date (para 2.8-18)
  - Next steps (para 2.19).

## **2. PROGRESS**

### **Governance**

- 2.1. The Review is driven by a Project Team chaired by the Senior Responsible Owner. Project Team meetings take place approximately every 3 weeks with representation from key service leads in the Council alongside senior representation from HX and CPK.
- 2.2. A small Project Board is overseeing the work of the Project Team chaired by the Executive Sponsor in the Council or his nominated deputy. **Appendix 1** provides the Terms of Reference for the Project Board and Project Team.
- 2.3. The Project Team reviews the Risk Profile at every Project Team meeting to ensure risks are managed and to identify any new issues/risks as these arise.

### **Engagement to date with ALEOs and wider stakeholders**

- 2.4. Five workshops have been held with the ALEOs (two with CPK, two with HX and one with both ALEOs) which Board members and key senior staff attended. Both ALEOs were keen to discuss shared issues arising from the review and a joint staff engagement session, led by the Chief Executives, was held in early July with further sessions planned. Prior to the review this joint engagement had not routinely taken place.
- 2.5. Key national and local stakeholders (Creative Scotland, Museums Galleries Scotland and the Gannochy Trust) have been updated on the review.

## Review Methodology

2.6. The Project Team is gathering information to inform the options appraisal on:

- Customers - the audience profile for culture and key trends
- Staff - the workforce profile for each ALEO plus staff terms and conditions and potential costs of change in moving to a new structure
- Tax implications of the options under review, especially ability to generate business rates relief
- Indirect/additional costs to the Council of supporting ALEOs
- Income generation by the ALEOs to supplement Council/other public funding
- Longer term opportunities and pressures for these services
- Legal implications of each of the options under review; *and*
- What works elsewhere

2.7. The Project Team has developed scoring criteria for the options appraisal. These have been approved by the Project Board and are attached as **Appendix 2**.

2.8. **Future opportunities:** Workshops have been held with both ALEOs to identify key opportunities for these services. These are as follows:

- Ability to make a significant contribution to tourism destination marketing. From 2021 there will be five major cultural venues in Perth as part of a growing regional tourism offer. Events, including major free events like the Tay Light Nights which attract more footfall to the city, are central to a competitive tourism offer. However current ways of working within the ALEOs plus constraints on capacity and skills limit their contribution to destination marketing. There is a wider need to ensure that destination marketing, including marketing of public programmes, and business tourism marketing, are well integrated. Stronger joint working between the Council and the ALEOs is also needed to ensure the customer 'offer' is well targeted, cohesively delivered and makes best use of joint resources.
- Pricing policy and price incentives to attract new audiences whilst ensuring services remain accessible to a range of audiences and local communities. Whilst investment is required to set these up and operate them, there has been limited exploration of their potential to date - for example well tailored subscriptions/membership schemes offering access to a range of cultural product across Perth and Kinross. Joint marketing between the ALEOs, the Council and wider partners is key. There are also existing membership schemes at national and regional level, for example Young Scot, which could assist the ALEOs to reach communities and people who do not currently use their services.
- Theatre co-production across the region and beyond. Co-production enables risk and cost to be shared and potential to generate income by touring shows to wider Scottish, UK and international venues.

- Opportunities to commercialise some services. For example there is a strong market for Scottish ancestral history in the UK/ worldwide which could be developed to generate more revenue for CPK.
- Online and digital services will be increasingly important for attracting and retaining audiences as customer expectations for digital grow. CPK has already seen a major shift to online use in the past 3 years. Digital also offers potential to reach audiences across the UK/worldwide who are not able to access services in person, and rural/remote communities.
- Opportunities to develop community-led services, for example in some aspects of museums and library service delivery.

### Key Issues to Date

- 2.9. So far the following key issues have been identified which, together with growth opportunities, are informing the options appraisal:
- 2.10. **Customers:** Both CPK and HX have comprehensive knowledge about their own current customers. However this focuses largely on local and regional audiences. Better shared knowledge of market opportunities in both leisure and business tourism is needed for these services to make a significant contribution to destination marketing. A joined up approach with the Council is also critical. There is currently little information sharing between the ALEOs about customers. Whilst there are commercial and competitive reasons why they do not do so, it can mean a complicated, sometimes conflicting 'offer' for customers, and opportunities to cross-sell are missed. An example is family activities which are currently planned and marketed separately by both ALEOs despite being aimed at the same finite audience. Communities and people who don't currently use culture services much (or at all) are also broadly similar across both ALEOs. These include some Perth city centre residents, some rural audiences, young people and BAME (Black Asian and Minority Ethnic) communities. There are limited Customer Relationship Management (CRM) systems and capacity, particularly in CPK, which limits the ALEOs ability to target and effectively market services to existing customers, grow new audiences, and understand customer trends.
- 2.11. **Workforce profile:** This information is still being analysed but it is clear that there are varying levels and types of skills and capacity in each ALEO for some key functions including communications, fundraising and marketing. Recruitment and retention of some highly sought after skills such as fundraising can be challenging (this is not unique to the ALEOs) and there are opportunities to pool skills and expertise to achieve joint aims.
- 2.12. **Cost of change:** information about current staff structures and terms and conditions in each ALEO is still being analysed. It is clear there are complex terms and conditions within HX which have developed over time. Both organisations have admitted body status to the Local Government Pension Scheme. The potential cost of any workforce changes will be taken into account when evaluating the options under review.

- 2.13. **Tax implications:** The Scottish Government and COSLA (Convention of Scottish Local Authorities) have negotiated an umbrella policy for how any new ALEOS, or existing ALEOs given new properties to manage, will be eligible to claim business rates relief. There will be a capped amount which ALEOs in each local authority area can claim, calculated by the baseline amount of rates relief which ALEOS were receiving on 28 November 2017. For CPK and HX this figure is being finalised but is in the region of £600,000. Any additional rates relief will be deducted from the local government block grant to the Council. However the capped amount will be claimable by both existing and new ALEOS in the future, recognising that ALEO structures will change over time.
- 2.14. **Costs to the Council of supporting ALEOs:** As with all delivery models there are both direct and indirect costs associated with funding culture services. Direct costs (Property, HR, finance, IT etc.) would also be incurred if the services were delivered in-house by the Council. But there are indirect additional costs associated with ALEO delivery. These are estimated at £40-50,000 pa, attributable to service commissioning and contract monitoring, support to ALEOs on Property, Health and Safety and HR issues; and legal advice for the Council on ALEOs when issues or risks arise.
- 2.15. **Income generation:** The primary source of income for both ALEOs is Council funding via the contract fee. Other key income sources for HX are ticket sales (which accounts for nearly 40% of its total income); Creative Scotland funding, catering and conferences. A large part of CPK business is delivering a free universal service (public libraries) so its ability to generate commercial income is more limited than HX Arts. Apart from the contract fee, CPK does generate income from retail, catering, lets and fees/charges but these are relatively minor. Both ALEOs have had limited success with fundraising from other sources, generating around £140,000 in revenue funding each in 2017/18 although HX Arts has made significant progress towards its 2018/19 target to generate around £300,000 . Fundraising for capital projects, such as the campaign HX Arts carried out for Perth Theatre, will limit the ALEOs ability to return to Trusts and Foundations too soon. Some tax and other efficiencies available to the ALEOs as charitable bodies, such as Gift Aid, have not been fully maximised to date. There are opportunities to review pricing policy (HX) and consider commercialisation of some services (CPK).
- 2.16. **Future pressures:** In discussion with the ALEOs during the workshops, these can be summarised as follows. All are ongoing service pressures irrespective of the delivery model used by the Council:
- IT infrastructure – this will be an increasing pressure as functionality evolves in response to the changing needs and expectations of customers particularly in relation to digital service provision. This is the case regardless of the delivery model.
  - Property and equipment costs are an ongoing pressure which need to be managed as part of the Council's wider asset management aims, and which will exist regardless of the delivery model. Major new venues are

under development in Perth and existing venues will require repair, maintenance and renewal. Future use of buildings needs to align with changing customer needs and priorities.

- Changing customer needs, particularly in relation to increased expectations as the tourism potential of the Tay Cities Region continues to grow. There are also specific issues relating to libraries where there is a significant shift to online service use and declining footfall in some smaller community libraries. CPK is developing a separate Libraries Strategy to address these issues.

- 2.17. **Legal Implications:** There are legal implications to each of the options on which external specialist advice has been obtained. Principally these concern the Council's statutory Best Value and Following the Public Pound obligations given the significant level of investment in these services. There are also procurement considerations which underpinned the move from full independent status for HX to a Sole Member Company (SMC) in 2012, enabling the Council to have clear oversight of ALEO performance and priorities, through the Scrutiny Committee and robust contract monitoring arrangements.
- 2.18. A key reason for continued widespread use of the SMC model is that tendering services is not required. External legal advice confirms that this position has not changed. A key assumption for the Review is that risks to the Council of tendering services at this stage outweigh the potential benefits. The market response is uncertain and there are also risks associated with the cost and time taken to tender (estimated 14-18 months) and potential disruption for customers.
- 2.19. Arguments have been made that the SMC model restricts ALEOs' ability to raise income from philanthropic sources because these funders view the ALEO as a Council subsidiary and so not a funding priority. The Review has not found conclusive evidence to support this. But it seems likely that, even if the ALEOs were fully independent, their continued high level of Council funding would still be a consideration for other Trusts and Foundations which are under increasing pressure to fund many different good causes.
- 2.20. The Review has examined the potential of the SCIO as an alternative to the SMC model, or other models such as mutuals or social enterprises. There is limited evidence on the latter and the Project Team is still assessing the evidence which does exist. The SCIO model is designed for smaller charities with the aim of reducing governance burdens on them, although it is used for some larger charities including Culture and Leisure Dundee. But the scale of HX and CPK is quite significant with a total value of £4.4M of services delivered annually. This scale of operation requires an appropriate level of governance (for example publically available annual accounts) to ensure transparency and accountability.



- 2.21. Taking these legal considerations into view, a key assumption is that the SMC model remains in place for any future ALEO arrangements in Perth and Kinross.

### **Next Steps**

- 2.22. The Project Team is continuing to work on the options appraisal in order to identify a recommended option. Review recommendations and an outline operating model will be submitted to Strategic Policy and Resources Committee on 28 November 2018.

## **3. CONCLUSION AND RECOMMENDATIONS**

- 3.1. This report provides an update on the Review of Cultural Trusts as part of the Cultural Trusts Transformation Project.
- 3.2. The Committee is requested to **note** the progress of the Review, scoring criteria for the options appraisal, and key assumptions to date which are informing the options appraisal.

### **Authors**

| <b>Name</b>     | <b>Designation</b>                   | <b>Contact Details</b> |
|-----------------|--------------------------------------|------------------------|
| Mariam Mahmood  | Cultural Transformation Programme    | 01738 475000           |
| Fiona Robertson | Head of Culture & Community Services | 01738 475000           |

### **Approved**

| <b>Name</b>   | <b>Designation</b>                               | <b>Date</b>    |
|---------------|--------------------------------------------------|----------------|
| Jim Valentine | Depute Chief Executive (Chief Operating Officer) | 31 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | <b>Yes</b>        |
| Corporate Plan                                      | <b>Yes</b>        |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | <b>Yes</b>        |
| Workforce                                           | <b>Yes</b>        |
| Asset Management (land, property, IST)              | <b>None</b>       |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | <b>None</b>       |
| Strategic Environmental Assessment                  | <b>None</b>       |
| Sustainability (community, economic, environmental) | <b>None</b>       |
| Legal and Governance                                | <b>None</b>       |
| Risk                                                | <b>None</b>       |
| <b>Consultation</b>                                 |                   |
| Internal                                            | <b>Yes</b>        |
| External                                            | <b>Yes</b>        |
| <b>Communication</b>                                |                   |
| Communications Plan                                 | <b>No</b>         |

### 1. Strategic Implications

#### Community Plan / Single Outcome Agreement

- 1.1 This report relates to the delivery of the Perth and Kinross Community Plan / Single Outcome Agreement in terms of the following priorities:
- Promoting a prosperous, inclusive and sustainable economy
  - Creating a safe and sustainable place for future generations.

#### Corporate Plan

- 1.2 This report relates to the achievement of the Council's Corporate Plan Priorities:
- Promoting a prosperous, inclusive and sustainable economy;
  - Creating a safe and sustainable place for future generations.

## **2. Resource Implications**

### Financial

- 2.1 There are no direct resource implications to this report.

### Workforce

- 2.2 There are no direct workforce implications arising from this report but there may be workforce implications for the ALEOs and relevant Council staff which arise from the review process. These will be examined and reported to the Committee as part of the review recommendations/conclusions.

### Asset Management (land, property, IT)

- 2.3 There are no direct asset management issues arising from this report but there may be asset management implications for the Council which arise from the review. These will be reported to the Committee as part of the recommendations/conclusions.

## **3. Assessments**

- 3.1 This report has been considered under the Corporate Equalities Impact Assessment process (EqIA) with the following outcome:

(i) Assessed as **not relevant** for the purposes of EqIA.

- 3.2 An EQIA will be completed as part of the review process.

### 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 Assessed as not relevant for the purposes of Strategic Environmental Assessment

### Sustainability

- 3.5 None.

### Legal and Governance

- 3.6 There are no direct legal and governance implications to this report but there will be governance implications which arise from any new delivery model for culture services. These will be examined and reported to the Committee as part of the review recommendations/conclusions.

## Risk

- 3.7 A risk profile has been completed as part of the Outline Business Case for this Transformation Project as follows:

| <b>Risk Description</b>                                    | <b>Impact Scale (1 to 5)</b> | <b>Likelihood Scale (1 to 5)</b> | <b>Action Plan to Mitigate Risk</b>                                                                                                 |
|------------------------------------------------------------|------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Acceptability of change for Boards of current Trusts       | 4                            | 5                                | Political and senior executive leadership within PKC<br>Effective communication & engagement plan                                   |
| Lack of staff buy-in and loss of key skills                | 4                            | 3                                | Leadership from Boards and CEOs of existing Trusts<br>Effective staff communications plan<br>Transparent staff consultation process |
| Acceptability of change for key external funders           | 3                            | 3                                | Effective communication & engagement plan                                                                                           |
| Loss of future funding and revenue opportunities           | 4                            | 3                                | Robust research, financial analysis and legal advice                                                                                |
| Acceptability of change for elected members and the public | 4                            | 2                                | Effective communication plan linked to cultural transformation programme & rationale                                                |

## **4. Consultation**

- 4.1 The following have been consulted in the preparation of this report:

### Internal

- Head of Legal and Governance
- Head of Corporate Performance

### External

- Chief Executive, Culture Perth and Kinross
- Chief Executive, Horsecross Arts

**5. Communication**

- 5.1 A Communications Plan to support internal and external communications has been prepared and is monitored/updated by the Project Team.

**6. BACKGROUND PAPERS**

None.

**7. APPENDICES**

Appendix 1 – Project Team and Project Board Terms of Reference

Appendix 2 – Scoring Criteria for Options Appraisal



## **REVIEW OF CULTURAL TRUSTS**

### **Project Team**

### **Terms of Reference**

#### **Purpose of the Review**

This Transformation Project is the second phase of transformation for commissioning culture services from arms-length external organisations (ALEOs). It follows a Phase 1 project which was completed in 2015 and examined how both culture and sport services are commissioned, delivered and monitored by the Council.

The purpose of this Transformation Project is to: identify and implement a future delivery model for culture which maximises social, economic and tourism benefits for Perth and Kinross and protects frontline Council investment.

#### **Objectives**

1. To protect/maximise Council revenue investment in culture
2. To identify the most efficient and effective model for operating 5 major city centre venues from 2021: Perth City Hall; Perth Museum; Perth Concert Hall; Perth Theatre and the AK Bell Library.
3. To investigate current indirect costs to the Council of maintaining the current 2 Trust model and identify potential for efficiencies.
4. To investigate how new income streams for culture can be grown and diversified including opportunities to commercialise services where appropriate.
5. To identify any wider collaboration opportunities to strengthen the quality of the cultural offer across Perth and Kinross and create further potential for efficiencies.

#### **Timescales**

The timescale for the project is 5 months, assuming commencement in June 2018. Recommendations will be submitted to Strategic Policy and Resources Committee on 28 November 2018. The project will be monitored and reported on to the Transformation Board and SP&R Committee in line with wider Transformation Programme arrangements.

#### **Membership**

Fiona Robertson (Chair), Mariam Mahmood, Moina McLaren, Craig Robertson, Kate Barron, Lisa Potter, John Handling, Audrey Clark, John Beveridge, Helen Smout, Mike Griffiths

#### **Frequency of Meetings**

Meetings will take place approximately every 3 weeks.





## REVIEW OF CULTURAL TRUSTS

### Project Board

### Terms of Reference

Executive Sponsor: Jim Valentine

Senior Responsible Owner: Fiona Robertson

#### **Purpose of the Review**

This Transformation Project is the second phase of transformation for commissioning culture services from arms-length external organisations (ALEOs). It follows a Phase 1 project which was completed in 2015 and examined how both culture and sport services are commissioned, delivered and monitored by the Council.

The purpose of this Transformation Project is to: identify and implement a future delivery model for culture which maximises social, economic and tourism benefits for Perth and Kinross and protects frontline Council investment.

#### **Objectives**

1. To oversee the Project Team in reviewing the current delivery models for culture; and to consider recommendations for change to Strategic Policy and Resources Committee.
2. To protect/maximise Council revenue investment in culture
3. To identify the most efficient and effective model for operating the cultural portfolio across Perth and Kinross, including the 5 major city centre venues from 2021: Perth City Hall; Perth Museum; Perth Concert Hall; Perth Theatre and the AK Bell Library.
4. To investigate the costs of operating the current two Trusts model and identify the potential for efficiencies.
5. To investigate how new income streams for culture can be grown and diversified including opportunities to commercialise services.
6. To identify any wider collaboration opportunities to strengthen the quality of the cultural offer and create further potential for efficiencies.

#### **Timescales**

The timescale for the project is 5 months, assuming commencement in June 2018. Recommendations will be submitted to SP&R on 28 November 2018. The project will be monitored and reported on to the Transformation Board and SP&R Committee in line with wider Transformation Programme arrangements.

#### **Membership**

Jim Valentine (Chair), Lisa Simpson, Scott Walker, Fiona Robertson, Karen Donaldson, Stephen Crawford, Mariam Mahmood (Support)

#### **Frequency of Meetings**

Meetings will take place approximately every 5 weeks.



## Cultural Trusts Review – Scoring Criteria for Options Appraisal

| Criterion                                                                                                                                                                                                                                                        | Score (max. total 150)                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>1. Customers</b><br>Opportunity to improve services and the customer experience                                                                                                                                                                               | <b>30</b>                                 |
| <b>2. Strategic alignment</b><br>Ability to deliver the Council's strategic priorities for culture in respect of tourism, education, creative excellence and investing in cultural infrastructure                                                                | <b>30</b>                                 |
| <b>3. Financial savings and wider efficiencies</b><br>3a Ability to deliver required £150,000 recurring saving within the required timescale (1 April 2019)<br>3b Ability to generate increased income and deliver wider financial/other efficiencies by 2020/21 | <b>15</b><br><b>15</b><br><b>TOTAL 30</b> |
| <b>4. Sustainability</b><br>4a Long-term viability of the proposed option<br>4b Ability to maintain business continuity during implementation                                                                                                                    | <b>20</b><br><b>10</b><br><b>TOTAL 30</b> |
| <b>5. Acceptability</b><br>5a Acceptability of change to current ALEO funders<br>5b Acceptability of change to current ALEO Boards                                                                                                                               | <b>15</b><br><b>15</b><br><b>TOTAL 30</b> |
| <b>TOTAL MAXIMUM SCORE</b>                                                                                                                                                                                                                                       | <b>150</b>                                |
|                                                                                                                                                                                                                                                                  |                                           |



## PERTH AND KINROSS COUNCIL

### Strategic Policy and Resources

12 September 2018

#### TRANSFORMATION PROGRAMME 2015 – 2020

#### Report by Depute Chief Executive (Report No. 18/288)

This report provides an update on progress with the Transformation Programme approved by Council on 1 July 2015 (Report 473/15) and update on the Can Do Challenge Bid.

### 1. BACKGROUND / MAIN ISSUES

- 1.1 The Council's Transformation programme is focused on continuing Perth and Kinross Council's proactive approach to public service reform and provides a framework for innovation, creativity, flexibility and greater entrepreneurship to meet the significant challenges ahead.
- 1.2 A major part of the Council's transformation strategy is being delivered through a programme of transformation reviews. The programme currently comprises 17 projects which are developing new ways of working to sustain high quality service delivery, whilst achieving a challenging scale of savings. These reviews are reported to each meeting of the Strategic Policy and Resources Committee.
- 1.3 The current programme consists of four phases of reviews, initiated over the past three years. The fourth phase of reviews, continuing our commitment to transformation, was presented to Committee on 18 April 2018 (Report 18/137), and the projects that were approved for funding will be reported to Committee in future update reports.

### 2. PROGRESS TO DATE

- 2.1 Progress on each of the projects is provided in Appendix 1 and 2, as reported through the project management system (VERTO). Appendix 1 provides an overview of the status of each project and more detail is provided in Appendix 2.
- 2.2 The status of the 17 transformation projects is as follows: 8 projects are on target; 5 projects have "some issues" identified; 2 are reported as being at risk; 1 project is marked 'on hold'; and 1 project requires remedial action.
- 2.3 Savings to date from completed projects amount to £2 million, which doesn't include the savings achieved by the transformation projects which are now reported to, and monitored by, the Integrated Joint Board (IJB) for Health and Social Care.

### **3. INNOVATION – ‘Can Do’ Challenge Project Progress – Perth Smart Energy Network**

- 3.1 The *Can Do Innovation Challenge Fund* is a national fund which supports Scottish public sector organisations to find and develop innovative solutions to operational service and policy delivery challenges.
- 3.2 Perth and Kinross Council have been successful in achieving funding to stage a two phase competition with the aim of developing and testing a prototype Smart Energy Network in the PKC estate to optimise the use of renewable energy and maximise the value of energy used by the Council. The project aims to reduce the Council’s carbon footprint and energy costs, and to develop new income streams by using energy storage assets.
- 3.3 In the first phase the Council secured £150,000 from the ‘Can Do Innovation Challenge Fund to commission 5 providers to develop a design solution. If the designs are viable, an additional £300,000 will be made available from the Fund to develop the two best designs in a second phase to prototype and test those designs. This will be supported by funding of £50,000 from the Council’s transformation monies, giving a total funding of £350,000 for phase 2. Phase 2 will involve developing a prototype/pilot Smart Energy Network in the Council’s estate over a period of around 18 months.
- 3.4 There was an information event at the end of August to support this process and applications are due to be submitted by mid October 2018. Notification of results will be undertaken by the end of December 2018 and the 5 projects should begin their work before the end of January 2019, concluding by the end of July 2019.

### **4. CONCLUSION AND RECOMMENDATIONS**

- 4.1 This report provides the Committee with an update on the Council’s five-year transformation programme. It summarises the progress across 17 projects, identifies those on target and those with issues and risks, which are managed by project boards and the Corporate Transformation Board.
- 4.2 Committee are asked to:
  - (a) Note the progress related to the Transformation Programme, as detailed in Appendices 1 and 2.
  - (b) Note the progression of the *Can Do Challenge Fund* bid for Perth Smart Energy Network.

**Author**

| <b>Name</b>     | <b>Designation</b> | <b>Contact Details</b>                                       |
|-----------------|--------------------|--------------------------------------------------------------|
| Caroline Mackie | Service Manager    | <a href="mailto:clmackie@pkc.gov.uk">clmackie@pkc.gov.uk</a> |

**Approved**

| <b>Name</b>   | <b>Designation</b>                                  | <b>Date</b>    |
|---------------|-----------------------------------------------------|----------------|
| Jim Valentine | Depute Chief Executive<br>(Chief Operating Officer) | 31 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | <b>Yes</b>        |
| Corporate Plan                                      | <b>Yes</b>        |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | <b>Yes</b>        |
| Workforce                                           | <b>None</b>       |
| Asset Management (land, property, IST)              | <b>None</b>       |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | <b>None</b>       |
| Strategic Environmental Assessment                  | <b>None</b>       |
| Sustainability (community, economic, environmental) | <b>None</b>       |
| Legal and Governance                                | <b>None</b>       |
| Risk                                                | <b>Yes</b>        |
| <b>Consultation</b>                                 |                   |
| Internal                                            | <b>Yes</b>        |
| External                                            | <b>No</b>         |
| <b>Communication</b>                                |                   |
| Communications Plan                                 | <b>No</b>         |

### 1. Strategic Implications

#### Community Plan/Single Outcome Agreement

- 1.1 This report supports the delivery of the Strategic Objectives within the Community Plan 2013-23 and the Corporate Plan 2018-2022.

### 2. Resource Implications

#### Financial

- 2.1 The projections for funding and savings for each project are detailed in Appendices 1 and 2.

#### Workforce

- 2.2 There are no workforce implications arising from this report.

#### Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this 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 proposals within this report have been considered under the terms of the Act and no further action is required as it does not qualify as a PPS as defined by the Act and is therefore exempt.

#### Sustainability

- 3.5 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. Under the Climate Change (Scotland) Act 2009 the Council also has a duty relating to climate change and, in exercising its functions must act:
- in the way best calculated to delivery of the Act's emissions reduction targets;
  - in the way best calculated to deliver any statutory adaptation programmes; and
  - in a way that it considers most sustainable.
- 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.

#### Legal and Governance

- 3.7 Not applicable.

#### Risk

- 3.8 The report presents progress on all aspects of the transformation programme including movements in financial projections. There are no additional risks which arise from this report.

3.9 Project risks are managed within the context of each project.

#### **4. Consultation**

##### Internal

4.1 Senior Management teams and the Corporate Transformation Board were consulted in the preparation of this report.

##### External

4.2 Not applicable.

#### **5. Communication**

5.1 Communications with staff will be undertaken as part of the individual reviews/projects.

## **2. BACKGROUND PAPERS**

The background papers referred to within the report are:

- Report to Council on 1 July 2015 (Report No 473/15)
- Report to Council, Building Ambition: The Council's Transformation Strategy 2015-2020 and the Organisational Development Framework (report 15/292)
- Report to SP&R Committee in February 2016 (Report No: 16/187)
- Report to Council on 22 February 2017 (Report No: 17/82)
- Report to Strategic Policy and Resources Committee, 27 November 2017, (Report No: 17/393)
- Report to Council on 22 February 2018 (Report No 18/47)
- Report to Council on 13 June 2018 (Report No 18/198)
- Highlight Reports of each project are available on the ERIC Transformation page
- Hard copies of The Transformation Strategy are available from [transformationenq@pkc.gov.uk](mailto:transformationenq@pkc.gov.uk)

## **3. APPENDICES**

- Appendix 1 – Verto Project Report – Programme Dashboard
- Appendix 2 – Progress Report (by line) on active Transformation reviews Progress Status

## Programme Dashboard Building Ambition

Appendix 1

|                                           |                           |                                        |                          |                           |                        |
|-------------------------------------------|---------------------------|----------------------------------------|--------------------------|---------------------------|------------------------|
| Total Number of Projects in the Programme | 17                        |                                        |                          |                           |                        |
|                                           | Approved Savings (£000's) | Approved (via current budget) (£000's) | Project Savings (£000's) | Approved Funding (£000's) | Project Spend (£000's) |
| Programme Financial Information           | 7042.5                    | 6199.5                                 | 7042.5                   | 5,856                     | 5,115                  |

|                                    | On Target | Some Issues | At Risk | Remdial Action | Slippage | Completed | None | Other |
|------------------------------------|-----------|-------------|---------|----------------|----------|-----------|------|-------|
| Projects Overall Status - Current  | 8         | 5           | 2       | 1              | 0        | 0         | 0    | *     |
| Projects Overall Status - Previous | 8         | 5           | 3       | 0              | 0        | 0         | 0    | *     |
| Milestones                         | 8         | 6           | 1       | 0              | 0        | 0         | 1    |       |
| Risks                              | 11        | 2           | 1       | 1              | 0        | 0         | 1    |       |
| Issues                             | 6         | 6           | 2       | 0              | 0        | 0         | 1    | **    |
| Cost Status                        | 14        | 0           | 1       | 0              | 0        | 0         | 1    |       |
| Savings                            | 9         | 1           | 2       | 1              | 0        | 1         | 2    |       |
| Non-Cashable Benefits              | 12        | 1           | 1       | 0              | 0        | 0         | 2    |       |

|                     | 18/19 | 19/20 | 20/21 | 21/22 |
|---------------------|-------|-------|-------|-------|
| Projects Due To End | 1     | 5     | 10    | 0     |

\*1 Project on Hold

\*\* Project Delayed



Project Status

Appendix 2

| Programme                         | Project Title                                                                  | Brief Description                                                                                                                                                                                                                                                                                                                  | Approved Savings (£000's)                     | Approved (via current budget) | Projected Savings (£000's) | Approved Funding (£000's) | Projected Spend (£000's) | Previous                                                                                                         | Current                  | Milestones  | Risks                    | Issues      | Costs     | Savings                  | Non-Cashable Benefits |
|-----------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------|----------------------------|---------------------------|--------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|--------------------------|-------------|-----------|--------------------------|-----------------------|
| Corporate and Democratic Projects |                                                                                |                                                                                                                                                                                                                                                                                                                                    |                                               |                               |                            |                           |                          |                                                                                                                  |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Tomorrow's Customer and Business Support Services Transformation   | The Administrative and Support Functions Transformation Review will analyse how we deliver these functions now and consider how we may deliver these services in the future.                                                                                                                                                       | 0                                             | 0                             | 0                          | 180                       | 180                      | On Hold                                                                                                          | On Hold                  | On Hold     | On Hold                  | On Hold     | On Hold   | On Hold                  | On Hold               |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | No transformation board held this month                                                                          |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Modernising Performance Reporting Review                           | Using technology better to transform the presentation of performance management information, allowing more efficient, effective and instant access to Council performance data, for all users of the information.                                                                                                                  | 34                                            | 34                            | 34                         | 80                        | 80                       | On Target                                                                                                        | On Target                | On Target   | On Target                | On Target   | On Target | Completed                | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | No comment                                                                                                       |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Smart Perth and Kinross: Perth and Kinross Open Data               | Reviewing the publication of Council data, in collaboration with other Scottish cities, for better co-ordination, and to develop a locality based community information system, to help identify and tackle inequalities, engage and empower communities and assist with neighbourhood planning.                                   | 0                                             | 0                             | 0                          | 316                       | 86                       | On Target                                                                                                        | On Target                | Some Issues | On Target                | On Target   | On Target | None                     | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | None at time of submitting Highlight Report.                                                                     |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Procurement Reform Review                                          | Achieving further savings from procurement activities through closer management of suppliers, maximizing use of collaborative procurement consortia, development of professional procurement skills for staff, improved monitoring and reporting systems, and managing demand through re-specifying products and services.         | 2,500                                         | 1,945                         | 2,500                      | 770                       | 770                      | Some Issues                                                                                                      | Some Issues              | Some Issues | On Target                | Some Issues | On Target | On Target                | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | None                                                                                                             |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Online Services and myAccount Review                               | Developing a whole organisation transformational approach to online services, and 'channel shift' (from face to face and telephone services, to online) which delivers savings, maximizes digital inclusion and improves customer satisfaction by giving access to Council services online anytime, anywhere, and from any device. | 413                                           | 413                           | 413                        | 1,314                     | 1,264                    | On Target                                                                                                        | On Target                | On Target   | On Target                | None        | On Target | On Target                | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | No Board met in July. Project update will be taken to the next ICT Transformation Board in August.               |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Mobile Working Review                                              | Implementing a corporate mobile solution which automates key tasks, processes and work flow to improve productivity, efficiency and quality, reducing the requirement for staff to navigate numerous systems and supporting the workforce to be more mobile, and work more efficiently and effectively.                            | 812.50                                        | 812.50                        | 812.50                     | 1,284                     | 1,284                    | Some Issues                                                                                                      | Some Issues              | Some Issues | On Target                | Some Issues | On Target | Some Issues              | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | Nothing taken for approval to the Board as no Board sits in July. Next Board end August.                         |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate - Council Assets for Commercial Sponsorship                          | Using the Councils existing assets to generate income by offering sponsorship and advertising opportunities. The revenue generated from this project can offset the costs of providing valuable public services.                                                                                                                   | 150                                           | 150                           | 82                         | 52                        | 41                       | At Risk                                                                                                          | Remedial Action Required | Some Issues | Remedial Action Required | At Risk     | On Target | Remedial Action Required | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | No transformation board held this month                                                                          |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | Corporate Digital Platform                                                     | The Corporate Digital Platform Project will deliver Hybrid mail, a digital mailroom and back-scanning facility and EDMS with process redesign that will reduce bureaucracy and build an integrated paperless framework.                                                                                                            | 288                                           | 0                             | 288                        | 911                       | 501                      | On Target                                                                                                        | On Target                | On Target   | On Target                | On Target   | On Target | On Target                | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | None                                                                                                             |                          |             |                          |             |           |                          |                       |
| Education and Children's Services |                                                                                |                                                                                                                                                                                                                                                                                                                                    |                                               |                               |                            |                           |                          |                                                                                                                  |                          |             |                          |             |           |                          |                       |
| Building Ambition                 | ECS - REACH: Implementation Project (formerly Remodelling of Residential Care) | To avoid escalating costs of residential care for children and young people to better meet increasing and changing demands. To implement an innovative solution to prevent the use of external residential placements and focus on keeping young people within their families and communities.                                     | 0                                             | 0                             | 0                          | 500                       | 500                      | On Target                                                                                                        | On Target                | On Target   | On Target                | On Target   | On Target | On Target                | On Target             |
|                                   |                                                                                |                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |                               |                            |                           |                          | This project is progressing as planned and all deliverables are expected to be met within the timescales stated. |                          |             |                          |             |           |                          |                       |

|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                               |        |        |       |       |                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |             |                 |           |           |             |
|----------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------|--------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-----------------|-----------|-----------|-------------|
| Building Ambition          | ECS - Review of Catering Services                               | Examining optimum production, menu and service arrangements across Tayside and looking at options for a Central Production Unit (CPU) and partnership working to ensure the most efficient and effective catering service.                                                                                                                                                                                                                         | 200                                           | 200    | 200    | 0     | 0     | At Risk                                                                                                                                                                                                                                                                                                                                                                                                           | At Risk     | Some Issues | On Target   | Some Issues     | On Target | At Risk   | None        |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | The project is being reported as at risks there is a delay in approving the proposals for a Tayside Wide Central Production Unit (CPU) in order for the project to formally commence. As a result the savings attached to this project are currentl delayed, however, savings within catering are currently being identified.                                                                                     |             |             |             |                 |           |           |             |
| Building Ambition          | ECS - Review of Inclusion Services                              | Redesigning the delivery model which may result in some efficiencies but any savings or changes to service provision must be undertaken within legal duties held by the council.                                                                                                                                                                                                                                                                   | 0                                             | 0      | 0      | 50    | 50    | On Target                                                                                                                                                                                                                                                                                                                                                                                                         | On Target   | On Target   | On Target   | On Target       | On Target | On Target | On Target   |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | This project is progressing as planned and all deliverables are expected to be met within the newly stated timescales. There is the potential to extend the scope of the project to include those young people currently educated outwith Local Authority provisions.<br><br>The project has no savings attached however is designed to mitigate against cost pressures and avoid escalating costs in the future. |             |             |             |                 |           |           |             |
| Building Ambition          | ECS - Securing the Future of the School Estate                  | Reviewing the school estate to make the most effective and efficient use of school buildings, and staff across the school estate.                                                                                                                                                                                                                                                                                                                  | 200                                           | 200    | 200    | 0     | 0     | Some Issues                                                                                                                                                                                                                                                                                                                                                                                                       | Some Issues | On Target   | Some Issues | Some Issues     | On Target | On Target | Some Issues |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | This project is progressing as planned although there are some issues in relation to the uncertainty of outcomes from Statutory Consultations.                                                                                                                                                                                                                                                                    |             |             |             |                 |           |           |             |
| Building Ambition          | ECS - Expansion of Family Based Care                            | To meet the increasing demand for foster carers and family-based carers for children and young people looked after by Perth and Kinross Council                                                                                                                                                                                                                                                                                                    | 0                                             | 0      | 0      | 209   | 209   | Some Issues                                                                                                                                                                                                                                                                                                                                                                                                       | Some Issues | On Target   | On Target   | Some Issues     | On Target | On Target | On Target   |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | This project is currently on track and foster carer recruitment targets for year 2 of the project are expected to be met from the current assessments which are already underway. This project is being reported as some issues however as we have not been in a position to attract a management fee from other neighbouring authorities for foster care placements.                                             |             |             |             |                 |           |           |             |
| Housing and Community Care |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                               |        |        |       |       |                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |             |                 |           |           |             |
| Building Ambition          | HCC - Review of HCC Repairs Service                             | Undertaking a detailed review and analysis of key areas of housing repairs to identify improvements to efficiency and productivity which both improves the service delivery model and achieves savings of £500k                                                                                                                                                                                                                                    | 500                                           | 500    | 500    | 0     | 0     | Some Issues                                                                                                                                                                                                                                                                                                                                                                                                       | Some Issues | Some Issues | Some Issues | Some Issues     | On Target | On Target | On Target   |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | No new updates presented to transformation board this month                                                                                                                                                                                                                                                                                                                                                       |             |             |             |                 |           |           |             |
| The Environment Service    |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                               |        |        |       |       |                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |             |                 |           |           |             |
| Building Ambition          | TES - Community Greenspace Review                               | Exploring the best way to work with our communities to take on smaller community greenspace sites for community benefit, reduce maintenance activities and explore potential alternative delivery mechanisms.                                                                                                                                                                                                                                      | 0                                             | 0      | 0      | 40    | 0     | On Target                                                                                                                                                                                                                                                                                                                                                                                                         | On Target   | On Target   | On Target   | On Target       | On Target | On Target | On Target   |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | None.                                                                                                                                                                                                                                                                                                                                                                                                             |             |             |             |                 |           |           |             |
| Building Ambition          | TES - Council Vehicle Fleet Utilisation and Optimisation Review | The Council Vehicle Fleet Utilisation and Optimisation Review looks towards the better utilisation of the council’s small vehicle fleet through the introduction of telematics and effective ongoing analysis of associated data. In addition the project proposes to undertake a review of the grey fleet (ie private vehicles used for council business) with the aim of reducing the extent to which delivery of Council Services rely on this. | 150                                           | 150    | 150    | 150   | 150   | On Target                                                                                                                                                                                                                                                                                                                                                                                                         | On Target   | On Target   | On Target   | Project Delayed | On Target | On Target | On Target   |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | No Comments                                                                                                                                                                                                                                                                                                                                                                                                       |             |             |             |                 |           |           |             |
| Building Ambition          | TES - Corporate Property Asset Management Review                | Reviewing the Council's property assets to; provide a property estate which is appropriately sized for requirements, well used, properly maintained, integrated with partner organisations' asset management plans, maximising collaborative opportunities, and is in appropriate geographical locations.                                                                                                                                          | 1,795                                         | 1,795  | 1,795  | 0     | 0     | At Risk                                                                                                                                                                                                                                                                                                                                                                                                           | At Risk     | At Risk     | At Risk     | At Risk         | At Risk   | At Risk   | At Risk     |
|                            |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Comments from Change and Transformation Board |        |        |       |       | None.                                                                                                                                                                                                                                                                                                                                                                                                             |             |             |             |                 |           |           |             |
| Totals                     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 7042.5                                        | 6199.5 | 7042.5 | 5,856 | 5,115 |                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |             |                 |           |           |             |

**PERTH AND KINROSS COUNCIL**

**Strategic Policy and Resources Committee  
12 September 2018**

**Scrutiny Committee  
12 September 2018**

**CORPORATE AND DEMOCRATIC SERVICES BUSINESS MANAGEMENT AND  
IMPROVEMENT PLAN 2018-21**

**Report by Depute Chief Executive (Report No. 18/287)**

**PURPOSE OF REPORT**

This report presents the Business Management and Improvement Plan for Corporate and Democratic Services for 2018 – 2021.

**1. BACKGROUND / MAIN ISSUES**

- 1.1 Business Management and Improvement Plans are a core element of the Council's Service Planning Framework. The Council's now superseded Business Plan acted as a 'Business Management and Improvement Plan (BMIP)' for Corporate and Democratic Services and other corporate functions.

**2. PROPOSALS**

- 2.1 This report introduces the Plan for Corporate and Democratic Services for the period 2018-21, which sets out the key priorities which will support the delivery of the strategic objectives in both the Community and Corporate Plans.

**3. CONCLUSION AND RECOMMENDATION(S)**

- 3.1 The Corporate and Democratic Services Business Management and Improvement Plan for 2018-21 sets out how the Service will support the delivery of the strategic objectives in both the Community and Corporate Plans.
- 3.2 It is recommended that the Strategic Policy and Resources Committee:
- (i) Approves the Corporate and Democratic Services Business Management and Improvement Plan for 2018-21
- 3.3 It is recommended that the Scrutiny Committee:
- (i) Scrutinises and comments as appropriate on the Corporate and Democratic Services Business Management and Improvement Plan for 2018-21.

**Author(s)**

| <b>Name</b>   | <b>Designation</b>                                             | <b>Contact Details</b> |
|---------------|----------------------------------------------------------------|------------------------|
| Lorna Cameron | Head of Strategic Commissioning and Organisational Development | 01738 475000           |

**Approved**

| <b>Name</b>   | <b>Designation</b>                                 | <b>Date</b>    |
|---------------|----------------------------------------------------|----------------|
| Jim Valentine | Depute Chief Executive and Chief Operating Officer | 31 August 2018 |

If you or someone you know would like a copy of this document in another language or format, (on occasion, only a summary of the document will be provided in translation), this can be arranged by contacting the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.



## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

### 1. Strategic Implications

#### Community Plan/Single Outcome Agreement

- 1.1 The proposals support the delivery of the priorities in the Perth and Kinross Community Plan/Single Outcome Agreement.

#### Corporate Plan

- 1.2 The proposals support the achievement of the priorities in the Council's Corporate Plan.

### 2. Resource Implications

#### Financial

- 2.1 Not applicable.

#### Workforce

- 2.2 Not applicable.

#### Asset Management (land, property, IT)

- 2.3 Not applicable.

### **3. Assessments**

#### Equality Impact Assessment

3.1 Not applicable.

#### Strategic Environmental Assessment

3.2 Not applicable.

#### Sustainability

3.3 Not applicable.

#### Legal and Governance

3.4 Not applicable.

#### Risk

3.5 Not applicable.

### **4. Consultation**

#### Internal

4.1 The Plan has been developed in collaboration with Heads of Service and Senior Managers in Corporate and Democratic Services.

#### External

4.2 Not applicable.

### **5. Communication**

5.1 The Plan will be shared with interested audiences following approval.

## **2. BACKGROUND PAPERS**

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: Corporate and Democratic Services Business Management and Improvement Plan for 2018-21

## **Corporate and Democratic Services Business and Management Improvement Plan 2018-2021**

---

### **Introduction**

The Council, together with Community Planning Partners, has set out a clear vision for the delivery of public services which better meet the needs of the people of Perth & Kinross, tackle inequalities and deliver best value. Corporate & Democratic Services provide strategic leadership in respect of a number of key functions which support the Council in the operational delivery of the 5 strategic outcomes in the Local Outcome Improvement Plan and the Council's Corporate plan;-

- Giving every child the best start in life
- Developing educated, responsible and informed citizens
- Promoting a prosperous, inclusive and sustainable economy
- Supporting people to lead independent, healthy and active lives
- Creating a safe and sustainable place for future generations

To achieve these outcomes the Council, Services and to an extent partners and the public, need high quality professional and technical advice, expertise and support. Service Teams within Corporate & Democratic Services (C&DS) provide this, enabling the Council to make the best informed, risk based decisions to deliver our strategic outcomes and improve the lives of the people in our communities. C&DS also provides a strategic focus on our people and organisational culture, supporting our organisation and services to learn, evolve and change.

The dynamic and challenging environment in which we operate requires the Council to design and deliver public services in more innovative and cost effective ways. Our professional and technical advice and expertise are integral to the success of the Council in delivering an effective programme of transformation, either by itself or in partnership with other organisations.

### **Context**

Against a backdrop of an ambitious national reform agenda, significant financial constraints, increasing demand for services and unprecedented levels of regulation and scrutiny, the public sector landscape within which the Council operates has become increasingly complex and challenging. In recent years we have seen radical reform in relation to adult health and social care services with the creation of statutory partnerships. The role of communities and the status of community planning partnerships have been enhanced through legislation which demands greater community engagement and empowerment. In terms of national policy, there is a drive towards the decentralisation of decision-making to locality based planning and delivery, a shift in focus from response to prevention and early intervention, and greater partnership working and collaboration.

Local authorities and other public bodies have to rethink how they do business. As a council we recognise the need to be innovative and entrepreneurial in our thinking and more accepting of risk as we move away from the traditional role of direct provider of services to that of commissioner, partner, enabler and influencer. In this context, the need for good governance has never been more crucial.

Good governance is essential to the success of any organisation, whether that be private, public or third sector. There is no particular definition of “public sector governance”. As a concept, governance is broad ranging and includes the culture, values, behaviours, rules, systems, structures (political, economic, social, environmental, legal and administrative); the policies, processes, controls and resources of an organisation. The level of success, however, is determined by how effectively these are directed and managed towards the achievement of the organisation’s defined objectives and intended outcomes; this ultimately comes down to the behaviour and actions of all our elected members and employees.

In simple terms, our governance framework can be described as the arrangements which the Council has put in place to ensure that our elected members and employees are doing the right things, at the right time, for the right people, in the right way and that we are open, honest and held to account.

Corporate & Democratic Services recognise that challenges also present opportunities. Our governance framework is not simply about conformance, compliance and risk management; it is also the key enabler of organisational change, innovation and improvement. Good governance supports the Council to make the best use of its corporate assets: its people, finance, information, property and infrastructure, to achieve its defined outcomes.

This Council recognises that our employees are at the heart of everything we do. The world of work is evolving. It is vital that we continue to prepare our workforce for the future; creating a learning ethos and a growth mind-set, developing leadership at all levels and encouraging healthy and resilient employees.

The current climate of financial constraint and austerity require exceptional financial stewardship to ensure that the Council has sufficient resources to continue to deliver high quality public services which meet the needs of our communities.

Digital technologies which are so pervasive in today’s world, present us with opportunities to radically transform the way we deliver services to our citizens and businesses. They create the potential for new organisation wide business operating models, giving citizens more choice around how they engage with us, and staff more opportunities to take services into the communities who use those services.

Partnership and collaboration with other public bodies, the private sector, the third sector and our communities present opportunities to make better and more efficient use of our respective property, infrastructure and information; to deliver services in new and innovative ways.

The priorities and needs of our communities are changing and our public services need to transform to meet those needs. Within local government, change is now a constant feature and the Council must be responsive, agile, flexible, inclusive and entrepreneurial in its approach to public service delivery. Corporate & Democratic Services are the key enablers of effective service redesign and change management; supporting the Council to adapt, innovate, collaborate and transform how we do our business to better benefit the communities that we serve.

## **Our role: what we do together**

**Corporate & Democratic Services (C&DS)** collectively provide the core expertise and leadership in public policy, finance, legal, HR communications, organisational development, change management and transformation, procurement and IT to make sure the Council delivers excellent public services which drive better outcomes for the communities of Perth and Kinross. As a team we work together to:-

- support the democratic process
- ensure legal and regulatory compliance, openness, effective scrutiny and accountability in respect of the Council's decision-making and performance
- build our leadership, skills, knowledge and capacity to effectively and efficiently manage our business
- promote an organisational culture of learning, innovation, high performance and strong ethical values
- promote and enable services to improve and transform, thinking creatively about the way now and in future
- develop and maintain the Council governance framework and system of internal control to ensure that they are robust and aligned to the delivery of our strategic outcomes
- oversee the strategic management of our corporate resources being our people, finances, ICT and digital infrastructure and information assets, to achieve best value in the delivery of our public services
- facilitate and support effective engagement and communication with our communities to plan, deliver and monitor public services which are tailored to local priorities and need
- support other Services effectively in partnership and to collaborate with communities, other public sector organisations, the private and third sector to deliver best value
- make the Council accessible to its customers, promoting fairness and equalities
- develop new ways of delivering public services through better use and development of new technologies

**C&DS** also provide front line services to the public in respect of Registrar, Licensing, Revenues & Benefits, Welfare Rights, Welfare Fund, Complaints Handling and Information Access functions. Through the Customer Service Centre and website, we provide the first point of contact for tens of thousands of customers.

## **Our Functions**

Corporate & Democratic Services comprise a number of different services who provide a range of professional, technical and support services which support the strategic management and operation of the Council.

**Democratic Services** play a key role in delivering local democracy and supporting effective decision-making and stakeholder engagement in the Council, in partnership with local communities. They deliver national, local and community council elections and referenda and support elected members in their administrative and civic roles and responsibilities. The team also provides Registrar's Service and through the corporate communications and design functions, support Services to deliver effective communication and engagement, reaching the right audiences, achieving measurable outcomes and driving positive behaviour change.

**Finance** provides financial planning, accountancy, treasury management and exchequer services to make sure we can deliver high quality services against a backdrop of financial constraint. The Service under the leadership of the Chief Finance Officer (a statutory post referred to as "the Section 95 Officer") ensures sound financial stewardship and accountability through the development and monitoring of the Council's revenue and capital budgets, the preparation of the Council's statutory Annual Accounts, the development and implementation of corporate financial strategies and the development and review of corporate finance policies, regulations, processes and controls.

**Human Resources** (HR) play a key role in attracting, retaining and developing talent to ensure we have people with the necessary skills, knowledge and experience to meet the challenges of delivering public services. The service promotes modern ways of working and facilitates service re-design and transformation involving workforce change. It promotes healthy working lives and fair work, with a positive and proactive approach to performance, attendance, health and wellbeing. It is also responsible for the integrated payroll and HR system which ensures employees are paid accurately and on time, statutory responsibilities are met and management information requirements are fulfilled.

**Information Technology (IT)** is the Council's strategic technology partner. It plays a crucial role in maximising opportunities for service redesign, innovation and automation through the exploitation of new and enhanced ICT / digital capabilities. On a day to day basis the Service delivers secure, responsive, cost-effective and reliable ICT (information communication and telephony) services across the organisation, to support the efficient and effective delivery of front line services.

**Customer Service Centre** is the main point of contact for most customer enquiries to the Council, providing customer focused support for face-to-face, telephone and e-mail enquiries and payment processing.

**Revenues & Benefits** manage the administration and collection of Council Tax, Non-Domestic Rates, Housing Benefit, Council Tax Reduction, Scottish Welfare Fund and Discretionary Housing Payments. It also provides a Welfare Rights Service which includes advice, training, appeals representation and professional and technical advice. It has a key role in relation to the ongoing Welfare Reform Agenda.

**Legal & Governance Services** provide professional legal advice and advocacy services to the Council across all functions to ensure organisational compliance with legislation and other regulatory requirements, national policy and standards. It provides assurance in respect of the effectiveness of the Council's corporate governance arrangement and in particular the system of internal control. The Service leads the Council's strategic approach to information management, security and compliance and fulfils the statutory role of Data Protection Officer. The Head of Service fulfils the statutory role of the Council's Monitoring Officer.

**Internal Audit** provides independent, objective assurance, and consultancy services designed to add value and improve the Council operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

**Licensing Service** is responsible for issuing a wide variety of licences, permits and consents designed to safeguard the welfare in respect of alcohol, gambling, landlord registration and a wide variety of business activities regulated under the Civic Government (S) Act.

**Freedom of Information /Data Protection** administers monitors and reports on the Council's processes, enabling the public to exercise their rights to access information under the Freedom of Information and Data Protection legislation.

**Corporate Complaints** co-ordinates all investigations made in respect of complaints from the public and conducts stage 2 review investigations. Responsible for administering, monitoring and reporting on the Complaints process and for providing advice, guidance, training and support to Services to ensure a consistent and corporate approach to complaints handling across the organisation.

**Culture and Community Services** provides policy advice to the Council and the Community Planning Partnership on community planning, community empowerment and tackling inequalities. It includes the Stronger Communities Team which delivers adult and community learning, including Gaelic development, and community capacity building across Perth and Kinross. It supports the Community Planning Partnership Board and the Local Action Partnerships which deliver community planning priorities across localities. It oversees culture and sport policy and is responsible for the Cultural Transformation Programme and commissioning culture and sport services from Arm's Length External Organisations (ALEOS) and other funded partners.

### **Strategic Commissioning, Organisational Development and Transformation**

support the Council's drive for innovation, creativity and improvement, leading our transformation programme and promoting leadership and direction, organisational and individual learning and growth; and equality and fairness. This team also develops and supports the Council's performance management framework, working with Services to develop and monitor business management and improvement plans and performance reports. In relation to procurement, the Council spends around £255m annually contracting for services and supplies, providing an opportunity to lead and focus on the 'social impact' achieved in the way we work with other organisations. All this activity centres on supporting positive outcomes for third party partnerships, front line services and local people.

**Adult Social Work and Social Care Services** provide either directly or through commissioning arrangements a wide range of social work and social care services across the area under the direction of the IJB.

The Council is a statutory partner with NHS Tayside (NHST) in respect of the health and social care functions delegated under the Public Bodies (Joint Working) (S) 2014 to Perth & Kinross Integrated Joint Board (the IJB). The IJB is responsible for the strategic planning and design of integrated health and social care services. It ensures operational delivery of these services by, in effect, commissioning each partner through statutory Directions, to deliver services in accordance with its Strategic Plan. The IJB receive assurance and oversee the implementation of the Strategic Plan through their appointed officer in his capacity as Chief Officer to the IJB.

Once directed/commissioned by the IJB, the partners are then responsible for the operational delivery of the services, with the Chief Executives of each organisation responsible and accountable for the standards, quality, compliance and performance of the operational services. The Chief Executives receive assurance and oversee operational delivery through the Chief Officer in his capacity as a Director within each organisation.

The governance relationship between the Council and the Chief Officer of the IJB is complex in respect of the duality of his role; as Chief Officer and as a Director of the Council. The roles are separate and distinct, albeit interrelated.

Similarly the Head of Adult Social Work and Social Care is in a unique and complex position as regards governance arrangements given the duality of her role;-

- as a senior manager within the Health & Social Care Partnership for the purposes of the strategic planning and the design of integrated service; and
- as a member of the Council's senior management team for the operational delivery of adult social work and social care services.

For the purpose of ensuring that there are robust and effective governance arrangements in place in respect of the Council's role as the provider of operational services, as commissioned by the IJB, the Head of Adult Social Work and Social Care sits as a member of C&DS.



## **Our business**

In addition to delivering frontline facing services, Corporate & Democratic Services provide strategic leadership, professional, technical and administrative advice, expertise and support to elected members and officers to enable the Council to discharge its duties and deliver its strategic outcomes.

The effectiveness of the Council's governance framework is crucial to its success. Good governance relies on a number of key elements, which are interlinked and mutually supporting. The more robust each of these elements is, the more successful the Council will be in managing risk and achieving its objectives and outcomes. The key elements of good governance are:-

- **Leadership, Culture & Values**
- **Vision Direction & Purpose**
- **Stakeholder Engagement**
- **People and Organisational Development**
- **Decision Making**
- **Internal Control**
- **Scrutiny & Accountability**

Corporate & Democratic Services play a key role in ensuring that each of these elements is robust and effective, promoting continuous improvement, openness, scrutiny and accountability.

### **Leadership, culture & values**

The roles of elected members and officers whilst co-aligned are distinct and separate and both are integral to the effective leadership of the Council. Strong professional relationships, clarity of roles and a shared commitment to act in the best interests of our communities are required to ensure strong and effective leadership. Elected members and officers must behave with integrity, demonstrate strong ethical behaviour and respect the rule of law.

### **What we do:-**

- Support Elected Members to be effective in their leadership role and ensure high standards of conduct and behaviour
- Provide leadership and support to embed our organisational development ethos *Learn, Innovate, Grow* for thinking, working and future growth, making sure the principles are consistent with the Employee Code of Conduct
- Facilitate a culture of high performance and continuous improvement through our organisational development function
- Develop, implement, maintain and monitor our corporate arrangements for recruitment, retention and remuneration to ensure that these are fair, open and transparent
- Safeguard the Council's corporate identity, ensuring our communications reflect and reinforce our values

- Develop, implement, monitor and review the Scheme of Administration to ensure transparency about the respective roles and responsibilities of elected members and officers in setting and delivering Council objectives
- Develop, maintain, monitor and review Standing Orders to ensure that decision making by Council or Committees/Sub Committees is effective and transparent and that conduct is professional
- Deliver the Monitoring Officer function and provide legal advice to ensure that the Council acts lawfully
- Ensure a culture of good governance and compliance through our internal audit function
- Ensure proper stewardship of public funds
- Collaboratively grow digital leadership within the organisation

### **Our priorities**

- Develop our leadership programme with officers, elected members, community planning partners and individuals, recognising that our people will be key to our ability to transform as an organisation.
- Work with and empower communities and Local Action Partnerships to implement the recommendations of *What Works Scotland*.
- Develop our digital leadership to ensure that the value of Information Technology is understood and valued as a key enabler of change and transformation.
- Promote and deliver data-driven, best-practice communications, based on sound research, using the latest technology
- Promote employment equalities and the fair work agenda as set out in the Equality and Diversity in Employment Annual Plan.

### **Vision, direction & purpose**

For any organisation to succeed there must be clarity as to what it seeks to achieve. Outcomes need to be defined in terms of sustainable economic, social and environmental benefits. They need to be deliverable, measurable and clearly articulated to and understood by our stakeholders.

### **What we do:-**

- Facilitate the delivery of our strategic priorities and outcomes through supporting the development and implementation of our Corporate Plan and Community Plan (Local Outcome Improvement Plan) and Business Management & Improvement Plans (BMIPs).
- Share and communicate the Council's vision and priorities to stakeholders and make sure that these are understood through our democratic process, direct work with communities and corporate and external communication.
- Supports the Council to understand the financial challenges and make robust financial decisions through long term financial and scenario planning; the development, implementation, monitoring and review the Council's medium term financial plan and programme for capital investment and treasury management.

- Provide policy advice to the Council and Community Planning Partnership Board on Public Service Reform, Community Empowerment and other national policy matters
- Deliver the Council's Digital Strategy to support our vision and strategic priorities.
- Enable the Council and our stakeholders to assess performance and evaluate improvement against local and national outcomes through our performance management, benchmarking and public reporting functions.
- Set the Council's strategic priorities for culture and sport and commission services from our Arms-Length External Organisations Live Active Leisure, Horsecross Arts and Culture Perth and Kinross which deliver these priorities.
- Develop, implement, monitor and review the Council's Annual Communications Plan, targeting resources to support Council priorities.
- Make sure outcomes, objectives and actions are deliverable within our resources through our financial and workforce management functions.

### **Our priorities**

- Lead the continued implementation of the Council's Digital Strategy to deliver digital services to citizens and businesses.
- Review our current delivery models for culture to ensure they are aligned with our strategic priorities for strengthening the cultural tourism offer of Perth and Kinross
- Review our governance arrangements for our transformation activities to ensure that these are aligned to our key objectives, reshape service delivery and realise tangible benefits and savings.
- Ensure and evidence that our core business functions are clearly linked to the Council's plans and defined outcomes.
- Evaluate the impact of significant budget cuts on services and on services/service users to inform future planning and resourcing.
- Deliver the Council's Procurement Strategy.
- Review our contract with Live Active Leisure to ensure future sport and physical activity services are aligned to local priorities and needs
- Deliver the cultural transformation programme including City Hall, and work with Live Active Leisure to realise the redevelopment of the Perth Leisure Pool site.

### **Stakeholder engagement and collaboration**

Good stakeholder engagement and partnership working is integral to the way that we do business. However, as we work to empower communities and promote inclusion, we need to find new ways to shift the balance from control to influence and empowerment, working alongside a range of stakeholders (public, 3<sup>rd</sup> sector, local people, private sector, academia).

Our engagement with stakeholders needs to be comprehensive and meaningful; our decision-making must be open and transparent. We need to provide feedback on the quality of our performance and be able to evaluate the impact that our decisions and actions have had in terms of outcomes of our communities.

## **What we do:-**

- Support the democratic decision-making process making sure deliberations and decisions of Council and Committees are open and accessible to stakeholders
- Develop, support and maintain the Council's on-line presence
- Develop, implement, monitor and review the Council's digital strategy to improve accessibility and connectivity
- Support the Community Planning (CP) Partnership Board and associated CP groups, including the Local Action Partnerships
- Enable the Council and stakeholders to assess performance and evaluate improvement against local and national outcomes through our performance management, benchmarking, equalities, and public reporting functions
- Provide adult and community learning and community capacity building support across Perth and Kinross
- Provide advice and support to Community Councils and Local Action Partnerships to enable local decision making and influence
- Support engagement with internal stakeholders through the development and delivery of induction, training sessions, employee surveys and feedback sessions, senior management and service based briefings learning lunches and business breakfasts
- Facilitate the production of public performance and risk reports
- Provide corporate communications, incorporating two-way internal and external communications.
- Work with trade unions and professional associations to promote positive and effective employee relations.

## **Our priorities**

- Support Local Action Partnerships to build community capacity, co-production and decision-making, and work to meet the national target of 1% of Council spend to be determined through Community Choices/Participatory Budgeting.
- Continue to implement participatory budgeting as a tool for local decision-making and continue to support the transfer of local assets to community ownership or management.
- Review the Scheme of Establishment for Community Councils through a public consultation process.
- Ensure that the Council implements a systematic approach and applies a consistent standard to community engagement, consultation and participation
- Facilitate greater cross-party working within the Council to develop political relationships and support members to work together effectively to make the increasingly difficult decisions required to achieve our agreed outcomes.
- Develop our employee engagement to influence positive change.
- Review of our policies and strategies to ensure compliance with legislative requirements in relation to equalities (including British Sign Language Act; Gypsy/Traveller Strategy)

## Organisational development

Whilst effective leadership, structures and processes are important, the success of the Council is also dependent upon having a workforce with the right skills, motivation and mind-set to operate effectively and achieve the intended outcomes. As the organisation evolves and changes, we need to assess and develop our organisational capacity to deliver; to make sure that we have the right skills, knowledge, structures and processes in place to support new ways of thinking and working and to develop our leadership capacity and the capabilities of individuals to be effective in their roles.

### What we do:-

- Lead and support workforce planning to attract, retain and develop talent, build a healthy and resilient workforce and promote fair work to deliver the Council priorities.
- Manage and develop the Modern Apprenticeship and Graduate Programmes to equip young people with skills and qualifications for work.
- Ensure elected members and officers have the appropriate financial resources to deliver their objectives and outcomes through robust financial planning and management.
- Ensure that our ICT solutions and new technologies are aligned to outcomes, support innovation and more effective and efficient ways of working and support staff and elected members to develop and enhance their digital skills
- Implement a “one Council one best way” approach to ICT to make sure it is well-governed, shared, simple and standardised
- Develop, monitor and implement programmes of training and development in accordance with our *‘Learn, Innovate, Grow’* philosophy
- Deliver employee engagement initiatives and events to encourage creativity and innovation, and recognise, value and celebrate our workforce
- Develop and deliver a programme of elected member training and support to ensure that they are effective in their leadership role
- Provide professional and technical advice and expertise to enable elected members to make well informed, risk based decisions.
- Facilitate and support workforce changes arising from service redesign, improvement and transformation.
- Develop, monitor, maintain and review a suite of HR policies and support management to implement these, ensuring employees are properly supported to deliver and held to account for their performance.

### Our priorities

- Deliver the Corporate Workforce Plan and support Services with their workforce planning responsibilities
- Review organisational arrangements for wellbeing, attendance and performance to enhance capacity, build organisational resilience and boost productivity
- Fully implement the Job Family Framework to maximise workforce flexibility and employability opportunities
- Continue to implement the Council’s Digital Skills Programme

- Deliver a leadership and development programme for officers and elected members
- Continue to encourage and facilitate innovation through partnership and collaborative working, providing new opportunities for learning, and implementing methodologies which support new thinking and initiatives
- Develop and expand our learning programme to ensure that staff working across localities and with partner agencies has equality of opportunity and access.
- Support and develop elected members to be digitally competent and confident to enable them to move to paperless meetings.

## **Decision-making**

The business of local government is about delivering the best possible, sustainable outcomes for people; making the best use of our resources to create the greatest beneficial impact and achieve best value.

Given the broad range of functions that we provide, our long term statutory responsibilities, the increasing and competing demands for public services and the significant strain on resources, our business is complex and challenging. We deliver our intended outcomes by providing a mix of practical, legal and regulatory interventions. Determining the right mix, however, is the key strategic challenge for the Council.

Decision makers need to assess and evaluate available options to determine which intervention(s) best align with the achievement of the defined outcomes. To do this effectively they require accurate and detailed information in relation to the options for intervention available to them, all associated risks, potential benefits and impacts, and any legal, financial and governance implications.

Our decision making must be informed, robust, transparent and able to withstand scrutiny.

### **What we do:-**

- Support the democratic decision making process to ensure that decisions are taken in public (subject to specific legal restrictions) and ensure that agendas, reports, minutes and video recordings of proceedings are available and accessible to the public
- Provide high quality professional and technical advice and expertise to elected members and officers to support informed, risk-based decision making
- Develop, implement, monitor and review our corporate project and programme governance arrangements including the provision of advice and expertise to support the development of robust options appraisals
- Develop, implement, monitor and review our corporate business planning and budgetary control cycles to support effective decision making
- Develop, implement, monitor and review our corporate performance, risk management and equalities arrangements to ensure that decision making is informed and robust, and that our activities are transparent, robust and able to withstand effective scrutiny.

- Ensure that the Council's medium term financial plan integrates service priorities, affordability and other resource constraints and is flexible enough to respond to changes in the external environment which may arise during the budget period
- Facilitate engagement with stakeholders and support community Councils and Local Action Partnerships to identify the needs and priorities within our communities to better inform service planning and delivery
- Manage our data securely and effectively to support sound information-based decision making

### **Our priorities**

- Review our programme and project governance arrangements to ensure that these are streamlined and aligned to the Council's corporate risk management strategy
- Strengthen our risk and evidence-based approach to decision making by ensuring that key investment and operational decisions are supported by robust business cases and full options appraisals.
- Ensure that the Council takes a consistent, comprehensive, systematic and inclusive approach to options appraisals
- Procure and implement a new IT system to ensure that we have high quality risk and performance information to support effective service planning and delivery, resource management, change management, transformation and improvement.
- Continue to support local democracy and the influence of local people in decisions about their area through implementing Locality Action Partnership Action Plans to address inequalities.
- Develop and implement our Corporate Data Management plan to enable the Council to make better use of information assets.

### **Internal control**

Internal control is often viewed as a compliance requirement, designed to limit or prohibit certain activities, rather than an enabler of improved organisational performance. It is important to understand and appreciate that the purpose of these controls is in fact to help the Council to identify and effectively manage risk thereby enabling it to achieve its objectives and the deliver best value. Internal control and risk management are key components of an effective performance management system and crucial to the achievement of the Council's defined outcomes.

The success of the Council in achieving those outcomes will depend upon how well risk management and internal control are integrated with the other elements of our governance framework. If these are integrated effectively, the result is a cohesive system of governance that can:-

- Integrate and align processes related to objective setting, planning, policies and procedures, culture, competence, implementation, performance measurement, monitoring, continuous improvement and reporting; and
- Support the Council to move forward in a cohesive, integrated and aligned manner to improve performance while operating effectively, efficiently, ethically and legally within established limits for risk taking.

To optimise performance, the risk management system and the overall system of internal control need be periodically monitored and evaluated.

### **What we do:-**

- Provide a comprehensive financial management service; financial planning, budgeting, monitoring, forecasting and analysis of financial information to support effective decision-making and performance management
- Develop, maintain, monitor and review the Council's financial regulations
- Develop, maintain, monitor and review the Council's risk management framework
- Provide a comprehensive legal advice and advocacy service
- Develop, maintain, monitor and review the Council's performance management framework
- Provide a comprehensive human resource and payroll service
- Develop, implement, monitor, review and report on the performance of the Council's procurement strategy
- Develop, implement, monitor, review and report on the performance of the Corporate Workforce Plan
- Develop, implement, monitor, review and report on our corporate information management and security policies, processes & procedures
- Provide a comprehensive internal audit service
- Fulfil the statutory role of Chief Financial Officer to ensure fiscal compliance and proper stewardship of public funds
- Fulfil the statutory role of Monitoring Officer to ensure legal compliance and ethical standards
- Fulfil the statutory role of Data Protection Officer to ensure personal information management and security compliance
- Develop, maintain and support the Council's ICT infrastructure
- Secure the required Public Services Network accreditation to enable the Council to operate within national compliance requirements
- Secure the required Cyber Security accreditation to enable the Council to operate within Scottish Government compliance requirements
- Secure the required compliance with Payment Card Industry Data Security Standards to enable the Council to provide card payment facilities for services
- Use industry best practice improvement frameworks to continually develop our ICT infrastructure in line with the Digital Strategy
- Provide a comprehensive communications service, ensuring resources are spent effectively by evaluating campaigns, and monitoring compliance with data protection, copyright, accessibility, defamation, political publicity and other regulations, legislation and guidance.
- Develop, maintain, monitor and review the Council's performance and equalities management frameworks

### **Our priorities**

- Develop and maintain the Council's HR and Payroll system and prepare for procurement at the end of the current contract period



- Recognising the value of our employees, review the Council's pay and grading structure to ensure it remains sustainable, equal pay compliant and fit for purpose
- Review and revise all policies, processes and procedures in relation to the Council's processing of personal information to ensure compliance with new data protection legislation
- Develop and implement a robust process of budget, performance and risk management , monitoring and reporting in respect of the Council's operational delivery of adult social work and care services as commissioned under direction by the IJB
- Achieve Public Services Network (PSN) and Cyber Essential Plus accreditation

### **Scrutiny & accountability**

As a public body we must implement good practices in terms of transparency, reporting and audit to ensure effective accountability to our stakeholders for our decision making and our performance.

#### **What we do:-**

- Support the democratic decision-making process to ensure that the decision-making and performance reporting is open and accessible to the public
- Provide professional advice, guidance, expertise and support to the Council's Scrutiny Committee to enable it to be effective in its role
- provide professional advice, guidance, expertise and support to the Council's Audit Committee to enable it to be effective in its role
- Provide the Council's internal audit function
- Implement, monitor, review and publicly report on the Council complaints' handling process and performance
- Implement, monitor, review and publicly report on our process and performance in respect of information access requests
- Produce the Council's Annual Performance Report and benchmarking reports enabling evaluation and scrutiny of our performance
- Produce the Council's Annual Procurement report
- Report to Council and Committee on the development and corporate monitoring of the Council's Revenue budget
- Report to Council and Committee on the development and corporate monitoring of the Council's Capital budget and Treasury Management strategy.
- Prepare, publish (online) and report to Committee on the Council's annual accounts, annual Governance Statement and Remuneration Report.
- Prepare and report to Council and Committee on the Corporate Workforce Plan, Corporate Equalities (as service provider and employer) and decisions taken under delegated authority on early retirement.
- Prepare the Council's annual report on Following The Public Pound (payments to partner third sector and voluntary organisations)
- Prepare and submit the Council's Annual Efficiency Statement

## **Our priorities**

- Refine the scrutiny and assurance functions in respect of the performance of our ALEOs
- Develop appropriate arrangements to provide assurance and scrutiny in respect of the financial management and performance of operational Adult Social Work & Social Care Services which are delivered by the Council
- Further develop our self-evaluation processes and implement a rolling programme of focussed activity to support change and improvement across the organisation.

## **Partnership & collaboration**

The public service reform agenda seeks to create efficiencies and better meet the needs of communities through the design and delivery of more integrated public services. Public bodies and particularly local authorities have to rethink how they do business with a greater emphasis on partnership and collaborative working with other public bodies, the private and third sector and a shift towards more localised decision-making and community empowerment. The role of the Council is moving from one of direct service provider to that of partner, commissioner, enabler or influencer. This changes the traditional risk landscape for local authorities making the governance arrangements more complex and challenging.

## **What we do:-**

- Provide professional and technical advice, guidance and expertise in respect of procurement and strategic commissioning
- Specify, manage and monitor the contractual arrangements with our Arms' Length External Organisations
- Provide professional and technical advice and support to enable effective data processing and sharing across organisations
- Provide professional and technical advice, guidance and administrative support to facilitate the operation of the Perth & Kinross Integration Joint Board (IJB)
- Maintain, monitor, review and provide professional and technical advice and expertise to implement the Perth & Kinross Integration Scheme
- Provide internal audit support to the Integrated Joint Board
- Provide financial management, monitoring and review of Adult Social Work and Social Care operational budget, as directed from the IJB, in accordance with Scottish Government Guidance and provide internal audit support to the Integrated Joint Board
- Provide professional and technical advice to TACTRAN
- Share and join data securely and effectively across functional and organisational boundaries
- Develop, maintain and monitor use of various partner visual identities, including the Community Planning Partnership and Perth and Kinross Health and Social Care Partnership
- Provide communications and engagement expertise and support to partners, detailed in the Annual Communications Plan

- Work collaboratively with other Councils and partners to explore opportunities to share expertise, knowledge and develop new service delivery arrangements
- Lead local and national partnerships to deliver local equality initiatives, including Show Racism the Red Card, See Me In Work, Perthshire Pride, multi-cultural events programme, Safe Place Disability group and Golf Memories programme

### **Our priorities**

- Review current arrangements in place for the delivery of the Council's cultural offer and the exercise of its duties and powers in relation to libraries and museums to ensure that these are fit for purpose and deliver best value
- Review our data sharing arrangements with external partners and other agencies to ensure that they are compliant with new data protection legislation and support effective partnership working and collaboration
- Further refine the governance arrangements in respect of the relationship between the Council as partner in respect of the IJB as a statutory partner
- Further refine the governance arrangements in respect of the relationship between the IJB and the Council as the commissioned service provider of operational adult social work and social care services
- Establish a Joint Working Agreement framework to ensure good governance in partnering arrangements which involve staff managing and/or working for those who are employed by a partner employer.
- Explore collaborative opportunities for Corporate Services as directed by the Tayside Joint Chief Executives Group.

## Corporate and Democratic Services Business Management & Improvement Plan 2018-2021

| Ref                                      | Outcome                                                                                                                        | Action                                                                                                                                                                                                                                          | Target (where appropriate)                      | Lead responsibility   | Delivery timescale                       |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------|------------------------------------------|
| <b>1. Leadership, Culture and values</b> |                                                                                                                                |                                                                                                                                                                                                                                                 |                                                 |                       |                                          |
| 1.1                                      | Effective leadership demonstrated at all levels across the organisation, community planning partnership and local communities. | Develop our leadership programme with officers, elected members, community planning partners and local people to further support our people whom we recognise are key to our ability as an organisation to change, transform and improve.       |                                                 | L Cameron             | During 2018 and 2019                     |
| 1.2                                      | Empowered communities supported by new ways of working across the Council and CPP                                              | Prepare an Improvement Plan in line with recommendations from the 2018 review of local decision making commissioned from 'What Works Scotland'.<br>Deliver the next phase of Participatory Budgeting<br>Implement the Community Investment Fund |                                                 | F Robertson           | Jan 2019<br><br>April 2019<br>April 2020 |
| 1.3                                      | Digital leadership demonstrated across the organisation and underpinning our transformation and improvement activities.        | Develop our digital leadership to ensure that the value of Information Technology is understood and recognised as a key enabler of organisation change and transformation.                                                                      |                                                 | A Taylor/<br>G Taylor | Rolling Programme                        |
| 1.4                                      | Effective communication, openness and comprehensive engagement.                                                                | Promote and deliver data-driven, best-practice communications, based on sound research, using the latest technology.                                                                                                                            | Link to Annual Communications Plan              | G Taylor              | Rolling programme                        |
| 1.5                                      | A more inclusive and diverse workforce.                                                                                        | Promote employment equalities and the fair work agenda Plan.                                                                                                                                                                                    | Link to Equality & Diversity in Employment Plan | K Donaldson           | Annual review of actions and impact      |

| <b>2. Vision, direction and purpose</b> |                                                                                                                                                                 |                                                                                                                                                                                                                  |                                                                                                   |                                        |                               |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------|
| 2.1                                     | Increase in on-line services                                                                                                                                    | Lead the continued implementation of the Council's Digital Strategy to deliver digital services to citizens and businesses.                                                                                      |                                                                                                   | A Taylor                               | Rolling programme             |
| 2.2                                     | Social, economic and tourism outcomes from culture delivered across Perth and Kinross                                                                           | Review our delivery models for culture to ensure they are aligned with our strategic priorities                                                                                                                  |                                                                                                   | F Robertson                            | 2020/21                       |
| 2.3                                     | The Council's transformation programme is aligned to the delivery of our strategic outcomes and we can evidence and realise efficiencies, benefits and savings. | Review and refine the governance arrangements for our transformation activities to ensure that these are aligned to our key objectives, help reshape service delivery and realise tangible benefits and savings. |                                                                                                   | L Cameron/<br>Project Lead<br>Officers | Dec 2018                      |
| 2.4                                     | Core business functions are aligned support the delivery of our defined outcomes.                                                                               | Ensure that our service, financial, workforce, performance and risk management activities are linked into and inform our strategic and operational planning.                                                     |                                                                                                   | L Cameron                              | Mar 2019                      |
| 2.5                                     | Planning and resourcing decisions are informed and take into account the impact of savings pressures in terms of quality and customer experience                | Evaluate the impact of further savings pressures on services and on services/service users, using Equalities compliant impact assessment tools to inform future planning and resourcing decisions.               |                                                                                                   | Relevant<br>Heads of<br>Service        | Jan 2019                      |
| 2.6                                     | Our procurement activity improves public services and delivers local economic, environmental and social benefits.                                               | Provide the strategic leadership to support the Council to implement its Procurement Strategy.                                                                                                                   | Link to<br>Procurement<br>Action plan                                                             | L Cameron                              | 3 year<br>strategy to<br>2021 |
| 2.7                                     | Local sports facilities are aligned to local priorities and needs.                                                                                              | Review our contract with Live Active Leisure to ensure future sport and physical activity services are aligned to local priorities and needs.                                                                    | Revised<br>contract with<br>clear outcomes<br>and KPIs,<br>deliverable<br>within contract<br>fee. | F Robertson                            | April 2019                    |

|                                                    |                                                                                                                                                                                                                            |                                                                                                                                                                                                    |                                                                                                                                                       |                             |                                                                                                   |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------|
| 2.8                                                | Deliver the cultural transformation programme and support LAL to deliver the Perth Leisure Pool redevelopment to achieve economic and tourism outcomes for Perth and Kinross aligned with the City Plan and Community Plan | Deliver the capital projects included in the Cultural Transformation Programme including City Hall, and work with Live Active Leisure to realise the redevelopment of the Perth Leisure Pool site. | Meet capital programme milestones for the cultural transformation programme<br>Develop revised funding strategy for PLP site in partnership with LAL. | F Robertson                 | Mid 2021<br><br>Dec 2018                                                                          |
| <b>3. Stakeholder engagement and collaboration</b> |                                                                                                                                                                                                                            |                                                                                                                                                                                                    |                                                                                                                                                       |                             |                                                                                                   |
| 3.1                                                | Local communities have more control over the decisions and budget spend for their area.                                                                                                                                    | Respond to the National Joint Review of Local Governance, Work towards meeting the national target of 1% of Council spend to be determined through Community Choices/Participatory Budgeting (PB). | 1% of allocateable Council spend determined through Community Choices/PB                                                                              | F Robertson/<br>S MacKenzie | March 2019<br><br>March 2019/<br>Ongoing                                                          |
| 3.2                                                | A new scheme for Community Councils in place which better meets the needs of our communities.                                                                                                                              | Review the Scheme of Establishment for Community Councils through a public consultation process.                                                                                                   |                                                                                                                                                       | G Taylor /                  | 2019                                                                                              |
| 3.3                                                | Our engagement with our communities is meaningful, inclusive and effective and support people to influence and shape service design and delivery.                                                                          | Support the implementation of the Community Plan and Local Action Plans to address inequalities, and continue to apply consistent standard for community engagement and participation.             |                                                                                                                                                       | F Robertson                 | Ongoing<br>Ongoing,<br>with annual<br>review of<br>Community<br>Plan and<br>Local Action<br>Plans |

|                                                      |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |                                                                    |                           |                                                          |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------|----------------------------------------------------------|
| 3.4                                                  | The political leadership can demonstrate that it acts in the public interest at all times and that the shared and collective responsibility for the delivery of the Council's key objectives and defined outcomes is understood. | Facilitate greater cross party working within the Council to develop and enhance political relationships and support elected members to work together effectively to make the decisions required to identify our priorities and deliver better outcomes. |                                                                    | G Taylor/<br>L Cameron    | Rolling programme of support and devt                    |
| 3.5                                                  | Service delivery is shaped and influenced by our communities.                                                                                                                                                                    | Develop our employee engagement to support our staff to work in new and innovative ways, moving from a position of direct control to that of influence and empowerment in relation to how modern public services will be delivered.                      |                                                                    | L Cameron                 | By June 2019                                             |
| <b>4. People and Organisational Development (OD)</b> |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |                                                                    |                           |                                                          |
| 4.1                                                  | A flexible and motivated workforce suitably skilled and equipped to work in new and innovative ways to deliver public services which better meet the emerging and future needs of our communities.                               | Deliver the Corporate Workforce Plan and support Services with their workforce planning responsibilities.                                                                                                                                                | Link to Workforce Plan                                             | K Donaldson/<br>L Cameron | By 2021 Annual Workforce Report to Council each December |
| 4.2                                                  | The wellbeing, attendance and performance of our workforce is enhanced and improved.                                                                                                                                             | Review organisational arrangements for wellbeing, attendance and performance to enhance capacity, build organisational resilience and boost productivity.                                                                                                |                                                                    | K Donaldson               | March 2019                                               |
| 4.3                                                  | A more flexible and agile workforce with opportunities for development.                                                                                                                                                          | Fully implement the Job Family Framework, including associated processes, to maximise workforce flexibility and employability opportunities.                                                                                                             | Job Families in place by March 2019                                | K Donaldson               | By March 2020                                            |
| 4.4                                                  | More elected members, staff and community planning partners are digitally skilled and competent.                                                                                                                                 | Continue to implement the Council's Digital Skills Programme.                                                                                                                                                                                            | Progress reported to / scrutinised by the ICT Transformation Board | A Taylor                  | Rolling Programme                                        |

|                           |                                                                                                                                                                                            |                                                                                                                                                                                                                                                                 |  |                           |                              |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------|------------------------------|
| 4.5                       | Our learning and development programme is comprehensive, inclusive and widely accessible to staff within the organisation and those working with us across localities to deliver services. | Work with partners and other agencies to further expand our learning and development programme to encourage innovation and collaboration, to create greater opportunities for learning and to develop methodologies which support new thinking and initiatives. |  | L Cameron                 | Throughout 2019.             |
| 4.6                       | Council and committee meetings are a paperless environment                                                                                                                                 | Support elected members to be more digitally competent and confident through training.                                                                                                                                                                          |  | G Taylor/<br>A Taylor     | By summer 2019.              |
| <b>5. Decision-making</b> |                                                                                                                                                                                            |                                                                                                                                                                                                                                                                 |  |                           |                              |
| 5.1                       | Our transformation activities deliver new and more efficient and effective ways of working which better meet the needs of our communities.                                                 | Review our programme and project governance arrangements to ensure that these are streamlined and aligned to the achievement of the Council's defined outcomes and key priorities.                                                                              |  | L Simpson/<br>L Cameron   | Dec 2018                     |
| 5.2                       | Decision making is fully informed and risk based.                                                                                                                                          | Strengthen our risk and evidence-based approach to decision making ensuring that key investment and operational decisions are supported by robust business cases and full options appraisals.                                                                   |  | S MacKenzie/<br>L Cameron | Rolling programme in 2018/19 |
| 5.3                       | Decision making is fully informed and risk based.                                                                                                                                          | Ensure that the Council takes a consistent, comprehensive, systematic and inclusive approach to options appraisal.                                                                                                                                              |  | L Cameron                 | Ongoing                      |
| 5.4                       | Decision making is fully informed and risk based.                                                                                                                                          | Procure and implement a new IT system to ensure that we have high quality risk and performance information to inform decision making and support change and improvement.                                                                                        |  | L Cameron                 | Summer 2019                  |
| 5.5                       | Decision making is fully informed and risk based.                                                                                                                                          | Procure and implement new IT systems to ensure that the Council has high quality risk and performance information to support effective service planning and delivery, resource management, change, transformation and improvement.                              |  | L Cameron                 | May 2019                     |



|                            |                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |  |                                                      |                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------|-----------------------|
| 5.6                        | Elected Members have the right information to make sound and sustainable financial decisions.                                                                                                 | Review and update the Council's Medium Term Financial Plan and put in place arrangements to support Council Services and Elected Members in developing sustainable Revenue and Capital budgets.                                                 |  | S MacKenzie/<br>EOT/CMG                              | Sept 2018<br>Feb 2019 |
| <b>6. Internal control</b> |                                                                                                                                                                                               |                                                                                                                                                                                                                                                 |  |                                                      |                       |
| 6.1                        | Effective and efficient HR and Payroll system and strategy agreed for future arrangements.                                                                                                    | Develop and maintain the Council's HR and Payroll system and ensure that appropriate procurement arrangements are in place to maintain business continuity once current contract period ends.                                                   |  | K Donaldson                                          | By 2020/21            |
| 6.2                        | The Council's pay and grading structure remains equal pay compliant and fit for purpose.                                                                                                      | Review the Council's pay and grading structure.                                                                                                                                                                                                 |  | K Donaldson                                          | By 2019/20            |
| 6.3                        | The Council is compliant with the provisions of the General Data Protection Regulation and the new Data Protection legislation                                                                | Review and revise all policies, processes and procedures in relation to the Council's processing of personal information.                                                                                                                       |  | L Simpson                                            | Summer 2019           |
| 6.4                        | Our governance arrangements are effective and provide assurance and transparency in respect of internal controls around the operational delivery of adult care and adult social work services | Develop and implement a robust process of budget, performance and risk management, monitoring and reporting in respect of the Council's operational delivery of adult social work and care services as commissioned under direction by the IJB. |  | S MacKenzie/<br>L Simpson/<br>R Packham/<br>D Fraser | March 2019            |
| 6.5                        | Network is public service compliant and secure and cyber security arrangements are robust and effective.                                                                                      | Achieve Public Services Network (PSN) and Cyber Essential Plus accreditation                                                                                                                                                                    |  | L Simpson                                            | December 2019         |
| 6.6                        | The Council has in place a strong system of financial management.                                                                                                                             | Develop the finance Intelligent client model with Service Management Teams and review after the first 12 months of operation.                                                                                                                   |  | S MacKenzie                                          | September 2019        |
| 6.7                        | The Council has in place a strong system of financial management.                                                                                                                             | Review the Council's Financial Regulations.                                                                                                                                                                                                     |  | S MacKenzie                                          | January 2019          |

| <b>7. Scrutiny and accountability</b>   |                                                                                                                      |                                                                                                                                                                                                                       |  |                                                       |                           |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------|---------------------------|
| 7.1                                     | ALEOs are subject to effective scrutiny and will be functioning appropriately.                                       | Continue to refine the scrutiny and assurance functions of ALEOs.                                                                                                                                                     |  | F Robertson                                           | Ongoing                   |
| 7.2                                     | The Council implements good practices in transparency, reporting and audit to deliver effective accountability.      | Develop appropriate arrangements to provide assurance and scrutiny in respect of the financial management and performance of operational Adult Social Work & Social Care Services which are delivered by the Council. |  | S MacKenzie/<br>L Simpson/<br>R Packham /<br>D Fraser | March 2019                |
| 7.3                                     | The Council implements good practices in transparency, reporting and audit to deliver effective accountability.      | Further develop and refine our self-evaluation processes and undertake a rolling programme of focussed activity to support change and improvement across the organisation.                                            |  | L Cameron                                             | May 2019                  |
| <b>8. Partnership and collaboration</b> |                                                                                                                      |                                                                                                                                                                                                                       |  |                                                       |                           |
| 8.1                                     | The delivery models for culture are reviewed to ensure they are fit for purpose and deliver best value.              | Review current delivery models for culture and make recommendations for improvement.                                                                                                                                  |  | F Robertson                                           | November 2018             |
| 8.2                                     | Our partnership arrangements operate effectively and deliver better outcomes for the people of Perth & Kinross.      | Review our data sharing arrangements with external partners and other agencies to ensure that they are legally compliant and support effective partnership working and collaboration.                                 |  | L Simpson/<br>CMG                                     | Rolling programme 2019/20 |
| 8.3                                     | Our Health and Social Care Partnership is effective in delivering better outcomes for the people of Perth & Kinross. | Further refine the governance arrangements in respect of the Council's relationship with the IJB as a statutory partner.                                                                                              |  | L Simpson/<br>R Packham/<br>D Fraser/                 | Rolling Programme 2019/20 |
| 8.4                                     | Our Health and Social Care Partnership is effective in delivering better outcomes for the people of Perth & Kinross. | Further refine the governance arrangements in respect of the relationship between the Council and the IJB as the commissioned service provider of operational adult social work and social care services.             |  | L Simpson/<br>R Packham<br>D Fraser/                  | Rolling Programme 2019/20 |

|     |                                                                                                                 |                                                                                                                                                                                                  |                                             |                           |          |
|-----|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------|----------|
| 8.5 | Our partnership arrangements operate effectively and deliver better outcomes for the people of Perth & Kinross. | Establish a Joint Working Agreement framework to ensure good governance in partnering arrangements which involve staff managing and/or working for those who are employed by a partner employer. | Health & Social Care Partnership – Jan 2019 | K Donaldson/<br>L Simpson | Dec 2018 |
|-----|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------|----------|

