



**2020 – 2023**  
**REVENUE BUDGET**

**Expenditure Pressures & Savings**



## PERTH & KINROSS COUNCIL

### REVENUE BUDGET: 2020/21, 2021/22 & 2022/23

#### SUMMARY OF PRESSURES & SAVINGS

	2020/21 Expenditure Pressures £'000	2021/22 Expenditure Pressures £'000	2022/23 Expenditure Pressures £'000	2020/21 Net Savings £'000	2021/22 Net Savings £'000	2022/23 Net Savings £'000
Giving Every Child the Best Start in Life	75	0	0	0	145	87
Developing Educated, Responsible and Informed Citizens	340	360	2,058	442	1,022	887
Promoting a Prosperous, Inclusive and Sustainable Economy	275	50	100	30	0	75
Supporting People to Lead Independent, Healthy and Active Lives (Including Health and Social Care)	5,707	2,296	3,946	0	0	50
Creating a Safe and Sustainable Place for Future Generations	1,835	220	680	1,065	505	865
Organised to Deliver	75	525	(82)	0	0	0
<b>TOTAL</b>	<b>8,307</b>	<b>3,451</b>	<b>6,702</b>	<b>1,537</b>	<b>1,672</b>	<b>1,964</b>



Giving Every Child The Best Start In Life		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	<b>Child Poverty Agenda</b>  Additional staff to support new statutory responsibilities in respect of child poverty and Government targets. 2 FTEs.	75	0	0
<b>TOTAL EXPENDITURE PRESSURES</b>		75	0	0

Giving Every Child The Best Start In Life		Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	<p><b>Full Removal of Playstart</b></p> <p>This service provides play activities for families and creche facilities for other events where childcare supports delivery, including parenting programmes such as Incredible Years, and family learning opportunities in schools. The service runs up to 40 crèches per week - over half are for family learning and parenting projects and the rest are for schools. The service provides 975 crèches across the year.</p> <p>43% of the programmes delivered by the Parenting and Family Learning Team require the support of a creche or play session so that parents can engage in the learning offered in the programme.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This will impact on the ability of parents to access parenting programmes.</p> <p><b>Workforce:</b> Full removal of workforce, 7.96fte which will be addressed through workforce management measures.</p> <p><b>Customer:</b> Will impact parents who wish to attend community events and parenting and family learning programmes.</p> <p><b>Equalities/Diversity:</b> Families experiencing poverty and socially isolated are more likely to be more disadvantaged by this proposal.</p> <p><b>Outcome and Performance:</b> Will have a detrimental impact on participation in effective parenting programmes and community events.</p>	0	145	87	0.0	8.0	0.0
<b>TOTAL SAVINGS PROPOSALS</b>		<b>0</b>	<b>145</b>	<b>87</b>	<b>0.0</b>	<b>8.0</b>	<b>0.0</b>

Developing Educated, Responsible and Informed Citizens		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>1</b>	<b>Property Energy</b>  Provision for energy price increase based on Scottish Procurement predictions net of energy efficiency measures. Total budget £4.6m.	0	200	200
<b>2</b>	<b>Property Maintenance.</b>  Provision for contract inflation of 2.5% across planned and reactive maintenance contracts. Total budget £4m.	0	0	100
<b>3</b>	<b>Bertha Park High School</b>  As part of the plans to grow Perth City the Council has approved a new secondary school at Bertha Park which became operational in August 2019.  This pressure is made up of school running costs for teachers, support staff, supplies and services and property costs excluding utilities (these are included within the Housing & Environment submission), home to school transport and unitary charge including lifecycle and hard facilities maintenance costs.	340	160	703
<b>4</b>	<b>Inflation on Investment In Learning Programme (IIL) &amp; Bertha Park High School (DBFM)</b>  IIL is the shorthand reference used for the 6 community campuses across Perth and Kinross. Bertha Park High School is a Design, Build, Finance & Maintain contract (DBFM). There is an annual inflationary increase in the operational costs of these establishments. Pressure is based on 2.5% (2022/23) Retail Price Index inflation (RPI).  The current budget for the IIL contract is £17m and DBFM £805,000 and there is a risk that RPI inflation could be higher than estimated, for example a 0.5% increase would add an additional pressure of £87,500.	0	0	450

	Developing Educated, Responsible and Informed Citizens	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>5</b>	<b>Increase in Property Costs</b>  Estimated Inflation in Property Costs – Rates (3% annually), Cleaning (3% annually), Ground Maintenance and Landfill (2.3% annually).  The total budget for Property Costs is currently £11.7m.	0	0	345
<b>6</b>	<b>Home to School Transport</b>  It is the statutory responsibility of the Council to provide Home to School Transport where pupils live more than the prescribed distance from school. Pressure is based on 3.5% inflation (2022/23).  The current budget for Home to School Transport is £8.2m.	0	0	260
<b>TOTAL EXPENDITURE PRESSURES</b>		<b>340</b>	<b>360</b>	<b>2,058</b>



	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	<p><b>Energy</b></p> <p>Energy Policy change to 18c for all buildings except nurseries, registered care services and ASN provision.</p> <p>Current energy policy is 19c. The legal minimum is 16c.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer: No significant impact identified.</b></p> <p><b>Equalities/Diversity:</b> Potential impact on vulnerable groups.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p>	60	0	0	0.0	0.0	0.0
2	<p><b>Property Maintenance</b></p> <p>Reduction in planned and reactive maintenance budget. Total maintenance budget £4m.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Reduction in reactive or planned maintenance, school DSM, DDA works and cyclical maintenance. Potential increase in complaints. Likely to have more unplanned building failures - e.g. schools. No decoration, flooring etc. unless critical.</p> <p><b>Equalities/Diversity:</b> Potential reduction in DDA works.</p> <p><b>Outcome and Performance:</b> Greater risk of building failure and reduced customer/client satisfaction. Approved Property Asset Management transformation programme already assumes a level of reduction in property maintenance budget on the basis of a rationalised estate. Bulk of maintenance budget currently funding schools so impact will be reduction in non priority works. Overall school condition rating and suitability ratings will decrease.</p>	0	140	335	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
3	<p><b>Conclude the Redesign of the delivery of Reduced Class Contact Time (Primary)</b></p> <p>In 2018/19 ECS redesigned the delivery of Reducing Class Contact Time in Primary Schools. It has now allowed schools greater flexibility in delivering the curriculum in a way that suits each individual establishment. As part of the redesign, a centrally retained budget was held to allow for a smooth transition to the new model. The redesign is now completely embedded in schools and the redesign has achieved efficiencies.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Reduction of teaching staff across schools, posts are vacant.  <b>Customer:</b> No impact.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.</p>	0	100	0	0.0	1.5	0.0
4	<p><b>Reduction to Parent Council Funding</b></p> <p>Reduction in annual grants to support the operation of Parent Councils by 50%. This funding supports the running of Parent Councils and covers the cost of employing a Clerk and administration costs for Parent Councils to operate. There is a statutory requirement for Local Authorities to provide financial assistance to Parent Councils. There are additional funds of £8,000 that will continue to be held centrally to cover the cost of Public Liability insurance cover required for all Parent Councils and group membership of the Scottish Parent Teacher Council Association.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> None.  <b>Customer:</b> Parent Councils may see the reduction in funding as a lack of support for Parent Councils from the Council.  <b>Equalities/Diversity:</b> None.  <b>Outcome and Performance:</b> Reduced capacity for Parent Councils to engage with parents. Parental Involvement is one of the key drivers of the National Improvement Framework.</p>	20	0	0	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
5	<p><b>Full Cost Recovery for Instrumental Music Service (including Central Groups &amp; Camps)</b></p> <p>Charges for Instrumental Music service tuition would be increased to recover the full cost of this service. Full cost recovery is one of the key principles within the Council's Corporate Charging Policy (Report 15/401 refers). This would increase the annual charge from £295.00 to £776.00 per pupil. This level of charging is comparable with that of private tutors. There would likely be a significant reduction in the number of young people engaging in additional music tuition, which could lead to a reduction in income.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This will affect fee-paying parents.  <b>Workforce:</b> Potential reduction in music instruction take up could lead to reduction in staffing levels.  <b>Customer:</b> Increased costs to access additional instrumental music tuition.  <b>Equalities/Diversity:</b> Systems are in place to ensure there is equal access for all.  <b>Outcome and Performance:</b> Reduced achievement for those who cease to receive tuition. Reputational risk to Council.</p>	333	167	0	0.0	0.0	0.0
6	<p><b>Remove School Crossing Patrollers (SCP)</b></p> <p>Lifelong Learning Committee approved the transfer of Facility Management Services (including SCP) to Tayside Contracts on 2 November 2016. A saving of £155,000 was approved at Lifelong Learning Committee in January 2019, reducing the overall number of SCPs. This further saving of £179,000 equates to the full removal of all remaining school crossing patroller posts across Perth and Kinross.</p> <p>It is the parents' responsibility to get their children to and from school and Council staff will continue to work with parents in respect of safe school travel planning.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Impact on Tayside Contracts workforce.  <b>Customer:</b> Parents have the responsibility to ensure the safe arrival and collection of their children to school.  <b>Equalities/Diversity:</b> Mainly older employees in low paid posts within Tayside Contracts.  <b>Outcome and Performance:</b> Reputational risk to the Council.</p>	0	112	67	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
7	<p><b>Removal of Primary Swimming Lessons</b></p> <p>It is not a statutory requirement to provide swimming lessons to pupils. Transport costs amount to £35,000 of this saving.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Families on low incomes may not be able to afford to take their children swimming.  <b>Workforce:</b> No impact on PKC staff, may impact on Live Active Leisure staff.  <b>Customer:</b> Children in rural areas will benefit from less time out of the classroom as transport times can be significant.  <b>Equalities/Diversity:</b> Children from low income families may not access swimming outwith school.  <b>Outcome and Performance:</b> Reputational risk to the Council.</p>	0	40	20	0.0	0.0	0.0
8	<p><b>Full removal of School Supply contingency budget</b></p> <p>The budget for this in 2013/14 was £1,131,000; £979,000 was removed over the period 2013/14 to 2015/16. This proposal would remove the remaining £152,000. Schools will not be given funding to support overspends in their school supply budgets and this would need to be managed individually by each school.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Fewer supply teachers will be able to be employed. This will have a significant impact on the smaller schools that have pro-rata smaller budgets to cover absent teachers.  <b>Customer:</b> If insufficient supply budget is available, when other options are exhausted, classes may have to be sent home and possibly schools temporarily closed.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> There may be an impact on educational progress.</p>	0	0	152	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
9	<p><b>Further reduction of Senior Management posts at 3rd and 4th Tier level within ECS</b></p> <p>In the past 3 years 12.4fte (20%) posts have been removed within the service. This is a further reduction in the management capacity across ECS of 1.37fte which equates to a further 3% reduction across the service.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Reduction of 1.37fte will be addressed through workforce management measures. Workload for other colleagues is likely to increase, and some activities will cease.  <b>Customer:</b> Reduced management capacity for the leadership, management and implementation of key priorities within ECS. Additional workload for remaining staff with reduced capacity to deliver on expectations of all customers including families, clients, councillors and a range of partners.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> The capacity for planning, performance monitoring and evaluating will be significantly reduced. Reduced capacity to lead and deliver on the Council's Transformation Programme.</p>	29	0	42	0.4	0.0	1.0
10	<p><b>Reduction to Teacher numbers in Secondary Schools.</b></p> <p>All schools currently have a budget which would allow for class sizes of 20 in English and Maths. This reduction would mean that all schools would have a revised budget to support class sizes of maximum of 30 except in agreed practical subjects.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Reduction of teaching staff across schools which will be addressed through workforce management measures.  <b>Customer:</b> Impact would be felt in terms of a reduction of personal support for pupils due to larger classes.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> May impact on attainment and achievement of pupils. Fewer teachers in school would mean a reduction in personal support for pupils' e.g. larger classes.</p>	0	390	234	0.0	11.5	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
11	<p><b>Reduce Early Years Support Team Teachers</b></p> <p>6.5fte Early Years teachers were removed from the support team during 2016/17. This proposal further reduces the remaining team of teachers from 8.8fte to 6.8fte.</p> <p>This proposal will result in a review of teachers in all early years settings.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Reduction from 8.8fte to 6.8fte.  <b>Customer:</b> Partner Providers will have reduced access to support from Early Years Support team.  <b>Equalities/Diversity:</b> None.  <b>Outcome and Performance:</b> This may affect the quality of provision in partner provider settings.</p>	0	73	37	0.0	2.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>442</b>	<b>1,022</b>	<b>887</b>	<b>0.4</b>	<b>15.0</b>	<b>1.0</b>

	<b>Promoting a Prosperous, Inclusive and Sustainable Economy</b>	<b>Expenditure Pressures</b>		
		<b>20/21 £'000</b>	<b>21/22 £'000</b>	<b>22/23 £'000</b>
<b>1</b>	<b>Economic Development-Introduce charges and/or generate sponsorship for major events.</b>  In February 2018, the Council approved an income target of £150,000 for the introduction of charges and/or to generate sponsorship for major events. This pressure reflects 50% of the target being delayed to 22/23.	<b>75</b>	<b>0</b>	<b>0</b>
<b>2</b>	<b>Economic Development - Tay River Boat Subsidy</b>  In February 2018, the Council approved savings of £50,000 in 2020/21, for the planned removal of the subsidy for pontoon maintenance and storage as a result of commercial viability. Since the original saving was approved, the commercial viability may no longer be feasible and there is also an unbudgeted operational subsidy of £50,000. Therefore it is proposed to reinstate the 20/21 saving of £50,000 and an additional pressure of £50,000 has been included to fund the operational subsidy.	<b>100</b>	<b>0</b>	<b>0</b>
<b>3</b>	<b>Public Transport - Tendered Services</b>  Provision for contract inflation from 2021/22 to 2022/23 of 3.5% increased from original 2.5% on subsidised local bus service contracts. Total budget £2.1m.	<b>100</b>	<b>50</b>	<b>100</b>
<b>TOTAL EXPENDITURE PRESSURES</b>		<b>275</b>	<b>50</b>	<b>100</b>

	Promoting a Prosperous, Inclusive and Sustainable Economy	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	<p><b>Economic Development</b></p> <p>In February 2018, the Council approved an income target of £75,000 for the introduction of charges and/or to generate sponsorship for major events. This saving reflects 50% of the target being delayed to 22/23.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> No significant impact identified.</p>	0	0	75	0.0	0.0	0.0
2	<p><b>Transfer of Kitchen revenue expenditure to Investment in the Learning Estate capital budget</b></p> <p>All large scale kitchen improvements will now be funded from the ECS Capital Composite Budget.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> No impact.  <b>Customer:</b> No impact.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.</p>	30	0	0	0.0	0.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>30</b>	<b>0</b>	<b>75</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



Supporting People to Lead Independent, Healthy and Active Lives		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>1</b>	<p><b>Housing Support - Living Wage</b></p> <p>The Scottish Government considers the implementation of the Living Wage to be a significant indicator of an employer's commitment to Fair Work practices. In 2016/17 the Scottish Government provided funding to support the range of fair work practices including implementation of the Foundation Living Wage and funded an inflationary increase in 2017/18. An allowance for an inflationary increase for 2020/21 and 2021/22 has already been approved by Council. The pressure for 2022/23 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3% for staff costs.</p> <p>This pressure is linked to saving number 1</p>	0	0	50
<b>2</b>	<p><b>Private Sector Housing Grant</b></p> <p>In February 2018, Council approved savings of £115,000 in 2018/19 and a further £65,000 from 2020/21 which represented a 13.87% reduction in this budget. Since the original savings were approved, demand has increased along with an increase in complex cases and building costs. Therefore it is proposed to reinstate the 20/21 saving of £65,000. In addition to the reinstatement of this saving, an additional pressure of £50,000 has been included to fund additional modular ramps and additional adaptations which will help prevent delayed discharges from hospital.</p>	115	0	0
<b>3</b>	<p><b>Community Greenspace - Contract Inflation</b></p> <p>Provision for contract inflation of 2.5% on community greenspace planned and reactive maintenance contracts. Total maintenance budget £1m.</p>	0	0	25
<b>4</b>	<p><b>Paid School Meal Income</b></p> <p>Paid school meal numbers are projecting to be 5% less than budgeted for in 2019/2020. This results in a shortfall of school meal income and a deficit within this budget area.</p>	140	0	0

Supporting People to Lead Independent, Healthy and Active Lives		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>5</b>	<p><b>Scottish Welfare Fund</b></p> <p>The number of applications to the Scottish Welfare Fund has increased by around 18% in the last 4 years (4,284 in 2015/16 to 5,222 in 2018/19). Although the number of awards has remained relatively static the average value of a Crisis Grant award over the last 4 years has increased by approx. 57% and the average Community Care Grant award by 9%. This is due to Universal Credit (UC) payments being paid monthly with an initial 5 week delay. Therefore the period of time people require assistance is longer.</p>	140	0	0
<b>6</b>	<b>Net Increase in Health and Social Care Funding</b>	5,312	2,296	3,871
<b>TOTAL EXPENDITURE PRESSURES</b>		<b>5,707</b>	<b>2,296</b>	<b>3,946</b>

	Supporting People to Lead Independent, Healthy and Active Lives	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	<p><b>Inflationary Increase in Living Wage - Income from Scottish Government</b></p> <p>Pressure number 1 sets out the cost of the inflationary increase in the Living Wage. It is expected that this will be fully funded by the Scottish Government via the financial settlement. If this is not the case the Council will need to consider how to fund the increase in rates.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Allows providers to pay staff the Living Wage.</p> <p><b>Workforce:</b> None.</p> <p><b>Customer:</b> Anticipated to have a positive impact on recruitment and retention of the third sector workforce.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> This affects all client groups, and it is anticipated that the payment of a living wage should hopefully improve the quality and flexibility of Housing Support services commissioned externally.</p>	0	0	50	0.0	0.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Creating a Safe and Sustainable Place for Future Generations		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>1</b>	<b>Traffic and Network - Workforce Reduction</b>  In February 2018, the Council approved a saving target of £160,000 for a review of the Design and Road Safety sections, upon completion of schemes for which additional funding was provided. This pressure reflects the additional capital funding for priority works with the saving being deferred to 21/22.	160	0	0
<b>2</b>	<b>Refuse Collection - 4th Bin</b>  In February 2019, the Council approved an income target of £125,000 for the implementation of a Household Waste and Recycling Charter compliant system where separate containers for (1) paper/card and (2) metals, plastics and cartons are used compared to the current blue-lidded bin for dry mixed recycle. Glass will continue to be collected through recycling points. This pressure reflects the saving being delayed to 22/23 to reflect uncertainty around potential deposit return legislation.	0	125	0
<b>3</b>	<b>Service Wide Staff Slippage</b>  Reduce staff slippage target from 4.7% to 3% based on achievability of slippage in 2 previous financial years to increase capacity and mitigate impact on service delivery and performance.	500	0	0
<b>4</b>	<b>Operations – Living Wage</b>  Provision for impact of National Living Wage (mandatory) on agency contracts and Scottish Living Wage (discretionary). The pressure for 2022/23 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3% for staff costs.	0	0	45
<b>5</b>	<b>Operations - Fuel</b>  Provision for contract price increase for fuel of 5% in 2022/23 across all activities. Total budget £1.1m.	0	0	50
<b>6</b>	<b>Winter Maintenance - Contract Inflation</b>  Provision for contract inflation of 2.5% in 2022/23. Total budget £3.7m.	0	0	90

	<b>Creating a Safe and Sustainable Place for Future Generations</b>	<b>Expenditure Pressures</b>		
		<b>20/21 £'000</b>	<b>21/22 £'000</b>	<b>22/23 £'000</b>
<b>7</b>	<b>Waste Disposal - Contract Inflation</b>  Provision for contract inflation of 2.5% on waste disposal contracts and 3.5% on Landfill Tax rates in line with Government projections. Total budget £5.4m.	<b>0</b>	<b>0</b>	<b>200</b>
<b>8</b>	<b>Roads, Structures, Traffic &amp; Network - Contract Inflation</b>  Provision for contract inflation of 2.5% across all roads related planned and reactive maintenance contracts. Total maintenance budget £3.2m.	<b>0</b>	<b>0</b>	<b>80</b>
<b>9</b>	<b>Violence Against Women Co-ordinator</b>  The Violence Against Women Partnerships (VAWP) is a multi-agency mechanism to deliver the 4 key priorities contained within Equally Safe, the Scottish Government and COSLA's joint strategy for preventing and eradicating violence against women and girls (2014 revised 2016). The current Co-ordinator post has been funded through Integrated Care Fund and other non-recurring monies, which are due to cease in March 2021. This proposal seeks permanent funding for the Co-ordinator post which is essential to maintain and build on the work of the VAWP in Perth & Kinross.	<b>20</b>	<b>0</b>	<b>0</b>
<b>10</b>	<b>Heat Energy Advice Team</b>  Perth and Kinross Council currently works in Partnership with SCARF to deliver the Home Energy Advice Team (HEAT) service to residents within the Perth and Kinross area. This service offers free and impartial advice on any aspect of domestic energy efficiency and fuel poverty alleviation and is an important service for households in relation to Government targets for carbon reduction. This also supports those at risk of fuel poverty along with the aims and outcomes of the Child Poverty and Fairer Futures agenda.  The service is currently funded by the Housing Revenue Account (HRA) for council tenants and through non-recurring budget flexibility monies for all other tenures. In order to continue to offer this service to all households in Perth and Kinross (including owner occupiers, tenants of private landlords, housing association tenants as well as council tenants) we need to establish recurring funding to match the current funding from the HRA.	<b>30</b>	<b>0</b>	<b>0</b>

Creating a Safe and Sustainable Place for Future Generations		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
<b>11</b>	<b>Street Lighting - Energy/Column Replacements</b>  Provision for energy price increase net of borrowing costs and savings generated from LED investment programme. Total budget £850,000.	0	0	75
<b>12</b>	<b>Headstone Stabilisation</b>  Additional resources are required to increase the volume of inspections and associated remedial action to better meet Scottish Government guidelines. The current budget is £140,000.	0	95	75
<b>13</b>	<b>Pullar House</b>  Provision for contract inflation of 2.5% in Pullar House PFI contract. Total budget £2.4m.	0	0	60
<b>14</b>	<b>Property Energy</b>  Energy costs associated with electric vehicle charging points.	0	0	5
<b>15</b>	<b>CAM Property Asset Management Review</b>  In February 2018, the Council approved additional savings to be generated from the rationalisation of the Council's property estate. This increased the target to a total of £1.8m savings by 2020/21. This pressure reflects the ongoing challenges faced with meeting this saving.	850	0	0
<b>16</b>	<b>Climate Change Agenda</b>  Additional resource to support progress towards Scottish Government targets and Council motion. 3 FTEs and supporting costs.	125	0	0

## Appendix D

Creating a Safe and Sustainable Place for Future Generations		Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
17	<b>Housing and Environment Service Improvement Fund</b>  Internal support to achieve further efficiencies across the Service, introduce innovative approaches explore further collaboration as well as support feasibility work and any project management arrangements.	150	0	0
<b>TOTAL EXPENDITURE PRESSURES</b>		<b>1,835</b>	<b>220</b>	<b>680</b>

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	<p><b>Waste Disposal</b></p> <p>Savings in base budget due to improved waste management practices and procurement.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> None  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> :No significant impact identified.  <b>Outcome and Performance:</b> No significant impact identified.</p>	200	0	0	0.0	0.0	0.0
2	<p><b>Commercial Waste Additional Income</b></p> <p>Additional income from increased commercial activities.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b>  <b>Workforce:</b> Positive impact due to staffing numbers increasing by 6.3 FTE  <b>Customer:</b> Increased costs, potential resistance from customers/business community. Greater drop-off of customers and increase in complaints.  <b>Equalities/Diversity:</b> no significant impact identified  <b>Outcome and Performance:</b> There is a risk that there may be a drop-off in the customer base as a result of increased costs and customers moving to other waste collectors.</p>	300	0	0	(6.3)	0.0	0.0



	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
3	<p><b>Non-Statutory/Discretionary Charges</b></p> <p>Increase non-statutory/discretionary charges across H&amp;E by 3% per annum.            Bereavement Services – 3% per annum (Total income budget £1.2m)            Regulatory Services – 3% per annum            Pitches &amp; Park events – 3% per annum            Road Network Commercial Charges – 3% per annum</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> The increases in bereavement charges may have an impact on increasing the number of public health funerals.  <b>Outcome and Performance:</b> Based on current information for 2019/20, Perth &amp; Kinross Council currently levy the 6th highest charge for burials and the 3rd highest charge for local authority operated crematoria in Scotland.</p>	0	0	50	0.0	0.0	0.0
4	<p><b>Refuse Collection - Garden Waste Permit Charge</b></p> <p>Increase charge by £5 to £40 in 2021/22.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> There is a risk that there may be a drop-off in the customer base as a result of this further increase.</p>	0	180	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
5	<p><b>Refuse Collection - Implementation of Household Waste &amp; Recycling Charter (4th bin)</b></p> <p>In February 2019, the Council approved an income target of £125,000 for the implementation of a Household Waste and Recycling Charter compliant system where separate containers for (1) paper/card and (2) metals, plastics and cartons are used compared to the current blue-lidded bin for dry mixed recyclate. Glass will continue to be collected through recycling points. This saving reflects the target being delayed to 22/23.</p> <p>The expenditure for processing the materials in the fourth bin (plastics, metals and cartons) will be dependent on the materials accepted through the forthcoming deposit return scheme.</p> <p>There may be an opportunity to collect a wider range of plastics in the fourth bin as technology develops. This may also assist with public acceptance of the scheme.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> Public acceptance of an additional household recycling bin and further segregation of recycling materials. The frequency of bin collections will change, but not the day of collection, with updated collection information sent to householders.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Dependent on the scope of the Deposit Return Scheme the Council's duties in relation to the Waste Scotland Regulations 2012 and the Household Waste and Recycling Charter may change. Saving cannot be achieved until 2021/22 as the current dry mixed recyclate contract runs until October 2021. The income received for the paper and cardboard will be subject to market fluctuations.</p>	0	0	125	0.0	0.0	0.0

Creating a Safe and Sustainable Place for Future Generations		Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
6	<p><b>Winter Maintenance</b></p> <p>Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Direct Services under 7 day working</p> <p>Footways will only be treated during working hours Monday to Friday. To offset this reduction in service, consideration can be given to recruiting self help in the community to treat footways, with plant supplied by the Council. Standby savings = £33,000, Operational cost saving = £22,000.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Fewer staff required to drive footway gritters as currently on a 1 in 3 rota but still required to drive during normal hours.</p> <p><b>Customer:</b> Potential increase in complaints. Start routes Mon-Fri at 8am so all routes currently gritted by 07:30 will not be gritted prior to school/work travel.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potential increase in accident / casualty rate before 8am. Reduced resilience in times of severe weather.</p>	55	0	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
7	<p><b>Winter Maintenance</b></p> <p>Remove 60% of treatment to footway network carried out during normal working hours.</p> <p>Treatment would be prioritised to footways surrounding schools and in Perth city and larger town centres. Community resilience would be supported through providing Council equipment to communities to treat their own footways. The saving comprises £55,000 in standing charges and £130,000 in operational charges.</p> <p>The proposed savings would result in the Council routinely treating an estimated 19.6% of the local footway network (246km of a total footway network of 1,253km)</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Impact on Tayside Contracts workforce.</p> <p><b>Customer:</b> Significant reduction in the coverage and frequency of winter maintenance treatment on the Council footways. The service could be supported through community resilience but would be dependent upon the willingness of local communities to take an increased role in winter maintenance.</p> <p><b>Equalities/ Diversity:</b> Potential impact for elderly and non-ambulant citizens.</p> <p><b>Outcome and Performance:</b> The proposals would potentially result in increased complaints and less resilience to severe weather events. Benchmarking information for 22 Scottish local authorities indicates that Perth &amp; Kinross Council currently provides winter maintenance treatment for 49% of the local footway network (11th highest performance).</p>	0	0	185	0.0	0.0	0.0

Creating a Safe and Sustainable Place for Future Generations		Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
<b>8</b>	<p><b>Grounds Maintenance - Remove provision for the service at peak summer</b></p> <p>Remove staff cover for peak summer workload tasks such as vegetation cutting on rights of way, summer bedding planting and watering, along with holiday cover. This will be linked to the communities review and in discussions with local communities.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact for PKC workforce. Will not require to engage 11 agency workers for 15 week period.  <b>Customer:</b> Impact on residents' and visitors' perceptions of our green spaces with a likely increase in complaints at the peak of the growing season. The service could be supported through community resilience but would be dependent upon the willingness of local communities to take an increased role in grounds maintenance.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> During the summer period there will be an impact on summer bedding planting, grass cutting and holiday cover. Likely increase levels of public complaints due to reduction in service delivery, reduction in Land Asset Management System score.</p>	0	70	0	0.0	0.0	0.0
<b>9</b>	<p><b>Winter Maintenance - Reduce Network Coverage by 20%</b></p> <p>The length of road network currently receiving Winter Maintenance treatment is 910km. Reducing this by 20% to 728km would require all category 1 routes to be reviewed to remove less critical sections of road. Reducing this by 20% would result in savings in operational costs of approximately £250,000 (20% of £1.25 million current budget) plus £100,000 in standing charges for 4 gritters and £20,000 of standby charges.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Impact on Tayside Contracts workforce.  <b>Customer:</b> Increased public complaint and likely increased accident/casualty rate.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Many routes will no longer receive any treatment. Reduced resilience in times of severe weather. Perth &amp; Kinross Council currently provides Category 1 winter maintenance treatment to 37% of the local road network and this reduction will result in 30% being covered. Currently of 29 respondents 17 LA's have a higher percentage coverage with the Scottish average being 47%. Based on current information for 2019/20, this reduction will place PKC 24th out of 29.</p>	370	0	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
10	<p><b>Traffic and Network - Workforce Reduction</b></p> <p>In February 2018, the Council approved a saving target of £160,000 for a review of the Design and Road Safety sections, upon completion of schemes for which additional funding was provided. This saving reflects the end of the funding for priority works.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Reduction of 4 FTE from 18 FTE to be addressed through workforce management measures.</p> <p><b>Customer:</b> There may be delays for Elected Members/Public/Community Councils etc who have requested information.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Minor performance reductions.</p>	0	160	0	0.0	4.0	0.0
11	<p><b>Waste Management - Replace Recycling Centre with Recycling Points</b></p> <p>Introduction of Recycling Points in Auchterarder, Aberfeldy and Bankfoot to replace existing Recycling Centres (3 from 9).</p> <p>These Recycling Centres have the lowest tonnage throughput (less than 1,000 tonnes p/a) and/or the lowest recycling performance (60% or lower). The closest alternative provision for these customers will be available at Pitlochry, Crieff or North Perth Recycling Centre at Inveralmond.</p> <p>The saving is made up of and removal of 1 vehicle (£45,000), reduction in fuel costs (£13,000) and 2.5 FTE reduction in staff (£52,000).</p> <p><u>Impact analysis and risk assessment</u></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Reduction of 2.5 FTE to be achieved through workforce management measures.</p> <p><b>Customer:</b> Facilities for recycling the majority of recyclates (eg glass, textiles, paper/cardboard) will be retained while the depositing of bulky waste will be available at the remaining Recycling Centres.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p>	0	0	110	0.0	0.0	2.5

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
12	<p><b>Review of Public Conveniences</b></p> <p>Examine options in relation to the provision of public toilets across Perth and Kinross.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Potential reduction of 3 FTE to be achieved through workforce management measures.  <b>Customer:</b> Potential impact if alternative provision through Comfort Schemes cannot be secured.  <b>Equalities / Diversity:</b> Potential impact on people with medical conditions or disabilities if Comfort Schemes cannot be sourced.  <b>Outcome &amp; Performance:</b> Perceived loss of amenity and risk of impact on tourism.</p>	0	0	40	0.0	0.0	3.0
13	<p><b>Review of Regulatory Services</b></p> <p>Review of land contamination and animal health services to include potential collaborative opportunities and widening the range of duties of enforcement officers</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact.  <b>Workforce:</b> Reduction of 2 FTE to be achieved through workforce management measures.  <b>Customer:</b> No significant impact.  <b>Equalities/Diversity:</b> No significant impact.  <b>Outcome and Performance:</b> No Significant impact.</p>	0	40	50	0.0	1.0	1.0
14	<p><b>Safer Communities team</b></p> <p>A review of the Safer Communities team to ensure a greater locality focus on priority issues and outcomes. This is subject to the wider review of Communities.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Risk of impact on vulnerable groups, however will aim to mitigate this through the review.  <b>Workforce:</b> Reduction of 6 FTE from a workforce of 20 FTE, to be achieved through workforce management measures.  <b>Customer:</b> Potential reduction in visible community safety presence.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> The Safer Communities Team is not a statutory function, they work with local residents to improve their safety and living standards. This review will look at the efficiency and effectiveness of the service.</p>	0	55	95	0.0	2.0	4.0

Creating a Safe and Sustainable Place for Future Generations		Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
15	<p><b>Targeted reduction in Energy Consumption within ECS Establishments</b></p> <p>Appropriate targets would be set for each establishment based on current energy consumption data. It would be a matter for each Head of Establishment to ensure targets are met to reduce the overall energy consumption within ECS buildings, contributing to Climate Change priorities and making efficiency savings.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No Impact.  <b>Workforce:</b> No Impact.  <b>Customer:</b> No Impact  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> Improved energy efficiency.</p>	0	0	180	0.0	0.0	0.0
16	<p><b>Corporate Buildings - Closure of Corporate Buildings in Perth at 6pm on weekdays</b></p> <p>Close Pullar House, 2 High Street and Carpenter House to office staff at 6pm weekdays and have no weekend opening for staff and elected members.  Maintain same level of caretaking cover (8 FTE)- but have reduced shift cover costs.  Cleaning regime amended for all buildings but assumed no net cost saving in cleaning.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> Reduced shift allowance to reflect different work pattern for existing staff.  <b>Customer: No significant impact identified.</b>  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Reflect the Council's approach to agile working and increased digitisation.</p>	0	0	30	0.0	0.0	0.0



	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
17	<p><b>Efficiencies leading to a reduction in Central Supplies and Services Budgets.</b></p> <p>Further savings have been identified within the supplies and services budgets through reviewing work practices and service delivery, targeting areas where new working practices have allowed for a reduction in supplies and services expenditure.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> No impact.  <b>Customer:</b> No impact.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.</p>	105	0	0	0.0	0.0	0.0
18	<p><b>Reduction in Travel Budgets across ECS teams.</b></p> <p>Working with Housing &amp; Environment Services Fleet Management it is proposed to have a greater number of pool cars available to ECS which will result in reduced travel costs.</p> <p><u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> No impact.  <b>Customer:</b> No impact.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.</p>	35	0	0	0.0	0.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>1,065</b>	<b>505</b>	<b>865</b>	<b>(6.3)</b>	<b>7.0</b>	<b>10.5</b>

## Appendix D

	Organised to Deliver	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	<p><b>Procurement</b></p> <p>Additional temporary capacity has been added to the Procurement Team over the last few years through transformation funding or non-recurring budget proposals. Work continues with Scotland Excel to implement the optimum operating model / structure. This pressure will allow the Procurement Team to continue to support Services to deliver contracts going forward.</p>	75	75	
2	<p><b>Collaboration</b></p> <p>In February 2019 the Council approved a recurring Revenue Budget saving from future Collaboration opportunities. To date there have been limited opportunities to contribute toward this saving. Progress to date is reflected in 2022/23 and officers will continue to identify opportunities which will come back in future Revenue Budgets as they are secured.</p>		450	(82)
<b>TOTAL EXPENDITURE PRESSURES</b>		75	525	(82)