

PERTH & KINROSS COUNCIL

Strategic Policy & Resources Committee

1 September 2021

REVENUE BUDGET 2021/22 - UPDATE No.2

Report by the Head of Finance

(Report No. 21/146)

PURPOSE OF REPORT

This report provides an update on progress with the 2021/22 General Fund Revenue Budget based upon the June 2021 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.

The total net projected under spend / additional income on the 2021/22 General Fund Management Budget is £981,000 (see Appendix 1).

1. BACKGROUND

- 1.1. This report updates the Committee on progress with the 2021/22 Revenue Budget. Appendix 1 to this report summarises the current projected year end (outturn) position for each Service based upon the June 2021 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 2021/22 Final Revenue Budget on 10 March 2021 (Report No. 21/33 refers). In addition, adjustments approved by Council on 31 March 2021 and 23 June 2021 (Report Nos 21/40 and 21/101 refer) are reflected in Appendix 1 (Column 2). On 27 January 2021, the Council also approved the creation of the Covid-19 earmarked Reserve (Report No. 21/8 refers).
- 1.3. The Council's Financial Regulations currently allow Executive Directors to vire budgets up to £100,000 within their Service. Any virements between Services of more than £100,000 are either included in the body of the revenue monitoring report or in the appendices for approval.
- 1.4. This report details the latest projected outturns and proposed adjustments to the 2021/22 General Fund and Housing Revenue Account budgets.

2. REVENUE MONITORING – SERVICE BUDGETS

- 2.1 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 **£481,000** which represents **0.1%** of total net Service expenditure.
- 2.2 The utilisation of Service under spends are considered throughout the financial year and may also be considered as part of the Revenue Budget strategy for future years.

- 2.3 There is a risk that the Council will experience increases in costs over the short to medium term that are higher than budgeted inflation levels. This is already being seen for the materials required by property and housing maintenance teams. Going forward, this may have an impact on projected outturns.
- 2.4 Furthermore, the outcome of the 2021/22 pay negotiations is not yet known. To the extent that the final agreement is in excess of the Council's budgeted increase of 3%, this may place a further pressure on Service budgets in both the current financial year and beyond.

Education & Children's Services

- 2.5 The projected outturn for Education & Children's Services excluding Devolved School Management (DSM) and the Pupil Equity Fund (PEF) is currently anticipated to be **£78,000** less than budget which is summarised as follows.
- 2.6 Property costs – projected under spend of **£123,000**. There will be an under spend on the rental costs associated with music camps (£45,000) which is partially offset by reduced income (see below) and savings on the unitary charge for investment in learning schools (£78,000).
- 2.7 Supplies and services – projected under spend of **£833,000**. There are projected under spends on school meals and breakfast clubs (£834,000) offset by reduced income below. In addition, there are projected under spends on central budgets (£18,000) and the provision of sanitary products (£30,000). These are partially offset by projected over-spends on legal fees relating to foster and kinship care, medical expenses and other purchases (£49,000).
- 2.8 Third party payments – projected under spend of **£99,000**. Projected savings on facilities management (£18,000) and under spend on supporting care experienced young people (£81,000).
- 2.9 Residential Schools/Foster Care and Kinship Care – projected net over spend of **£111,000**. Additional demand for kinship care has led to a projected over-spend (£339,000) which is partially offset by projected under spends on support for complex behavioural issues and foster care to reflect current activity levels (£135,000 and £93,000 respectively).
- 2.10 Income – projected reduction in income of **£831,000**. Reduced income from breakfast clubs (£143,000), paid school meals (£581,000) and music camps (£59,000) which are offset by reduced costs above. In addition, it is anticipated that renewable heat incentive grants will be less than budget (£48,000).
- 2.11 Other budgets – projected net over spend of **£35,000**. This is made up of a projected over-spend on school clothing grants (£50,000) due to an increase in the number of applications, partially offset by projected savings on transport costs (£15,000).
- 2.12 There is a planned under spend of **£690,000** on Devolved School Management budgets (DSM) due to staff slippage and reduced expenditure

on educational materials and photocopying and transport costs. This includes the planned carry forwards that individual schools identify on an annual basis. Individual schools have yet to submit detailed spending plans, and this may impact on this projection. In line with the approved DSM scheme, the eventual over and under spends will be carried forward into 2022/23. The budgets for the Devolved School Management scheme are allocated by financial year (April – March), whereas expenditure is incurred by academic year (August – June).

- 2.13 At this stage of the academic year, expenditure met from the Pupil Equity Fund is projected to be **£600,000** less than the allocation from the Scottish Government of £2.038 million. In line with the terms of this funding, the final under spend will be carried forward to 2022/23 to meet future commitments. The budgets for the Pupil Equity Fund scheme are allocated by financial year, whereas expenditure is incurred by academic year.

Communities

- 2.14 The projected outturn for Communities is currently anticipated to be **£120,000** less than budget which is summarised as follows.
- 2.15 Service Wide Budgets are projected to over-spend by **£50,000** due to costs in relation to project management to support the Tay Cities Deal.
- 2.16 Roads & Transport are projected to under spend by **£40,000** due to additional income from statutory road network works, partially offset by maintenance works.
- 2.17 Operations & Fleet Management are projected to under spend by **£350,000** due to savings on loan charges as a result of delays in the delivery of replacement vehicles.
- 2.18 Waste Strategy is projected to over-spend by **£50,000** due, in the main, to additional recycling costs.
- 2.19 Culture & Communities are projecting an under spend of **£50,000** due to savings on non-domestic rates and supplies & services.
- 2.20 Planning & Economic Development is projected to over spend by **£160,000** due to a shortfall in commercial rent and increase in the net cost of running Perth Harbour.
- 2.21 Housing and Regulation currently project net over spends of **£35,000** and **£20,000** respectively.

Corporate & Democratic Services

- 2.22 The projected outturn for Corporate & Democratic Services is currently anticipated to be **£283,000** less than budget which is summarised as follows.
- 2.23 Legal & Governance Services – projected net under-spend of **£134,000**. This is made up of, in the main, staff slippage and reduced travel costs. This projection also includes £603,000 of payments to taxi drivers and operators which, it is assumed, will be fully reimbursed by the Scottish Government.

- 2.24 Finance – projected net under-spend of **£32,000**, which is, primarily due to savings on staff costs.
- 2.25 Human Resources – projected net over spend of **£31,000**, due, in the main to additional licensing costs.
- 2.26 Information Technology – projected overspend of **£44,000**, due to non-achievement of staff slippage target.
- 2.27 Revenues & Benefits and Customer Service Centre – projected under spend of **£87,000**. This is made up of projected under spends on staff costs, supplies, and services and third-party payments, partially offset by a shortfall in income from sheriff officers. Within this projection, there is £404,000 of self-isolation payments and £500,000 for Low Income Pandemic Payments, which it is assumed will be fully reimbursed by the Scottish Government.
- 2.28 Property – projected net under-spend of **£105,000**. This is made up of projected under spends on energy costs, unitary charges, and loan charges. This is partially offset by a projected over-spend on maintenance in order to complete essential works across a number of cemeteries across Perth and Kinross and additional staffing capacity for compliance.

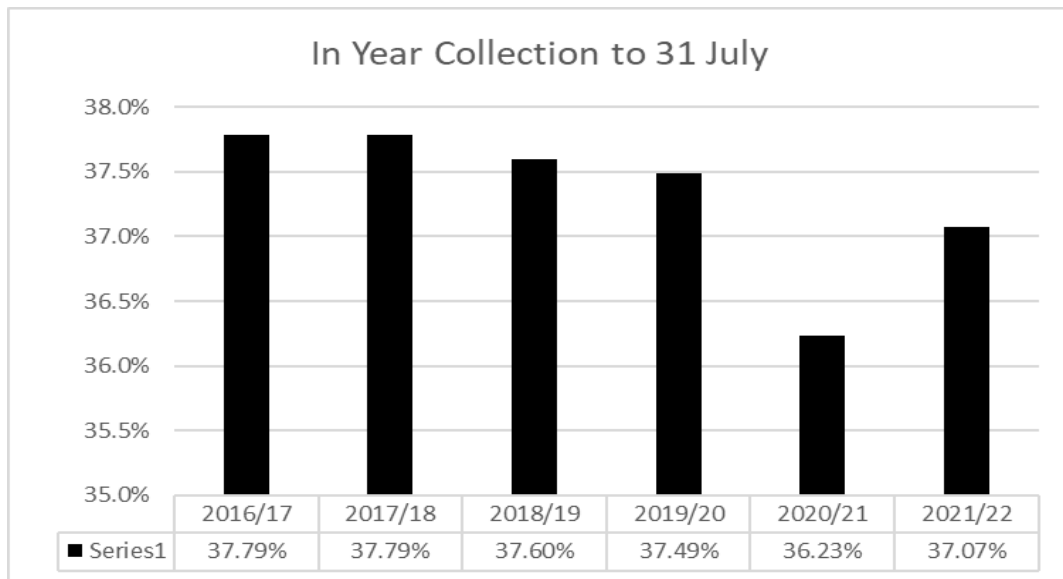
3. REVENUE MONITORING – CORPORATE BUDGETS

Health & Social care

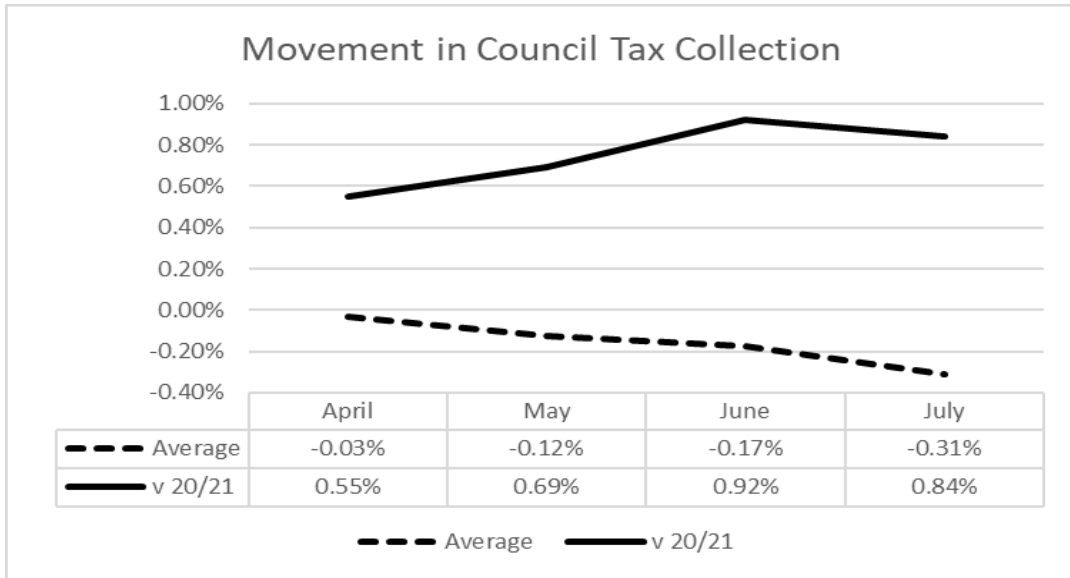
- 3.1 The month three (June) projected outturn for Perth and Kinross Integration Joint Board (IJB) is set out in Appendix 3. Currently there is a projected net under spend of **£506,000**. This projection includes activity relating to the Covid-19 response of £5.138 million, and it is anticipated that this will be fully recoverable from the Scottish Government. It is anticipated that this projected under spend will be carried forward by the IJB to 2022/23 and therefore has no impact on the Council's final outturn for the current year. It is anticipated that the month four (July) projection will be subject to detailed formal consideration by the IJB on 29 September 2021.

Council Tax Income

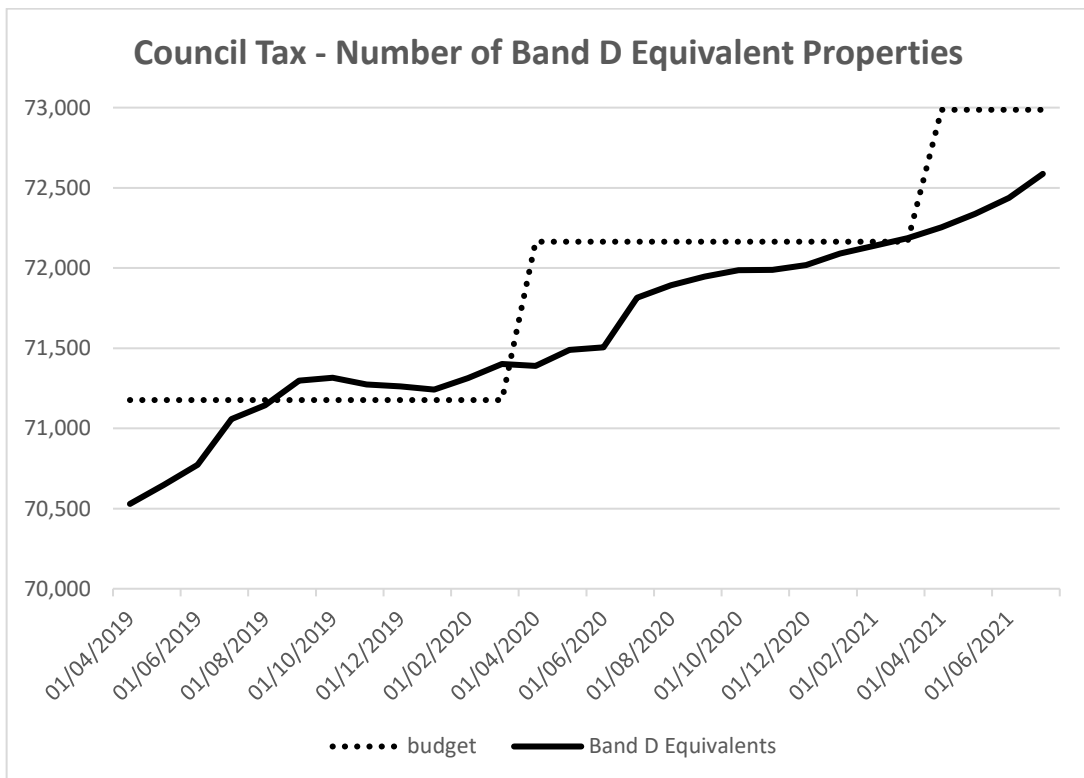
- 3.2 The amount of income the Council will generate from Council Tax is dependent on two main factors, firstly the collection levels and secondly, the number of Band D properties on the Valuation Roll.
- 3.3 Monitoring of Council Tax collection levels is carried out monthly. The following graph sets out collection performance to 31 July 2021 together with prior year comparative figures for the previous five financial years.



- 3.4 Collection levels in 2020/21 were clearly impacted by Covid-19. This was reflected in the 2021/22 Revenue Budget when budgeted collection levels were reduced by 1.5% to 96.5%. Based on collection levels to 31 July, Council Tax income may exceed the budgeted target. However, as the impact of Covid-19 continues to impact on Council Taxpayers and the Job Retention Scheme is wound down, there is a risk that the collection levels at this stage of the financial year remain artificially high. This position will be kept under review and reported in future updates.
- 3.5 Between 2016/17 and 2020/21, the average collection figure to 31 July was 37.38%. The actual collection figure to 31 July 2021 was 37.07% which is a reduction of 0.31% compared to the historical average but a 0.84% increase on the comparable position in 2020.



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



3.7 This early data indicates that additional Council Tax income of **£500,000** will be received in 2021/22. This position will be kept under review with updates to elected members being provided to future meetings of this Committee.

Non-Domestic Rates

- 3.8 The actual collection rate to 31 July 2021 was 21.88%, compared to 26.75% for the same period to 2019/20 (the figure for 2020/21 was 7.75% but this is not comparable due to when bills were issued).

4. REVENUE MONITORING – OTHER AREAS

Housing Revenue Account

- 4.1 On 10 March 2021, the Council approved that any underspend on the Housing Revenue Account in 2020/21 be transferred to the Covid-19 earmarked Reserve within the Housing Revenue Account (HRA) (Report No 21/33 refers). The under spend for 2020/21 included in the Unaudited 2020/21 Annual Accounts, considered by the Audit Committee on 30 June 2021 was **£2.006 million** (Report No. 21/112 refers). The proposed drawdown of these resources is included within the following narrative and in Appendix 4.
- 4.2 The Housing Revenue Account is currently anticipated to break even in the current financial year. Within this projection there are several variances which are summarised below and set out in Appendix 4.
- 4.3 Housing Repairs are projected to over-spend by **£178,000**, primarily due to increased costs of materials partially offset by staff slippage.
- 4.4 Perth City & Specialist teams are projected to over-spend by **£42,000** due to the non-achievement of slippage targets.
- 4.5 The administration budget is projected to over-spend by **£117,000** due to void rent loss, loan charges and void Council Tax partially offset by reductions in recharges and non-staff costs.
- 4.6 Income is projected to under achieve by **£92,000** due to reduced rent from mainstream housing and interest on revenue balances.
- 4.7 As a result of the variances identified above Capital from Current Revenue will be reduced by **£429,000**.
- 4.8 In addition, approval is sought for virements to take forward several projects as reflected in Appendix 4.

Impact on Arm's Length External Organisations (ALEOs)

- 4.9 The Council continues to work closely with three Arm's Length External Organisations (ALEOs) – Live Active Leisure (LAL), Horsecross Arts (Hx Arts) and Culture Perth & Kinross (CPK) who make an important contribution to the wellbeing of both citizens and visitors to Perth and Kinross. The Council holds a significant degree of risk if these organisations were to fail and to that end normal monthly service level agreement payments have been maintained to all three organisations to mitigate the impact of Covid-19.

- 4.10 Live Active Leisure have developed a range of scenarios with a potential financial impact of between £500,000 and £1.4 million. The range of loss is dependent on how quickly customers return following the removal of restrictions.
- 4.11 Culture Perth & Kinross have continued to receive its budgeted service level agreement contribution and as such, the financial impact has been less significant with a reduction in income from sales, fees and charges.
- 4.12 Horsecross Arts Ltd have received additional external funding which will support activity in 2021/22.
- 4.13 The financial position of the ALEOs will be kept under review in light of updated projections and Government advice. This will be reported to future Committees.

Perth and Kinross Discretionary Fund

- 4.14 In 2020/21, the Council received £3.824 million of Scottish Government funding under the Covid-19 Local Authority Discretionary Fund scheme.
- 4.15 The Discretionary Fund was introduced for the following purpose(s) to support businesses:
- that supply goods or services in sectors which have been closed or restricted (e.g. home-based bed & breakfast businesses; cleaning businesses; tradespeople and facilities management businesses)
 - facing hardship as an indirect consequence of the current travel restrictions (e.g. kennels and catteries; tour guides; removals)
 - who do not have business premises and are therefore ineligible for grants attached to the non-domestic rates system.
- 4.16 On 27 January 2021, the Council agreed criteria for the operation of this Fund (Report No. 21/8 refers). Initially grants of £2,000 were awarded, which was subsequently increased to £4,000 to bring them in line with other schemes and to reflect that uptake was less than expected. In addition, larger grants of £7,000 for companies with 2 -10 employees and £10,000 for companies with 11 or more employees were provided.
- 4.17 Currently, £945,000 remains uncommitted which may have to be repaid to the Scottish Government if it is not distributed to the business community in line with the above guidelines. The Scottish Government have stipulated that these funds cannot be used for recovery alone and must be linked to supporting businesses who suffered losses during the period April 2020 to the end of May 2021 when the fund closed.

- 4.18 It is proposed that the Perth & Kinross Council Discretionary Fund is relaunched to provide support of up to 50% of eligible capital costs for investments of at least £10,000. The contribution from this scheme will therefore be a minimum of £5,000 up to a maximum of £25,000 and for businesses which have been affected financially by the pandemic to the extent that it has limited their ability to implement new systems, new ways of working, new machinery and investment in green technology.
- 4.19 Grants will be linked to growth ambitions and the associated opportunity to create new jobs in the longer term. They will not be provided where capital investment is based on replacing any equipment on a like for like basis. The fund will close once the remaining resources of £945,000 have been fully committed.
- 4.20 **ACTION:** The Committee is requested to approve the criteria set out in section 4 above in relaunching the Covid-19 Local Authority Discretionary Fund and delegates authority to the Head of Planning and Development to progress the scheme.

5. ISSUES ARISING FROM FINANCIAL YEAR 2020/21

- 5.1 In completing the 2020/21 Unaudited Annual Accounts, several issues have been identified which require adjustments to be made to the 2021/22 Management Budget.

Devolved School Management

- 5.2 In setting the 2021/22 Final Revenue Budget on 10 March 2021 (Report No. 21/33 refers), the Council approved a Devolved School Management (DSM) carry forward of £919,000. However, the final under spend (which included agreed planned carry forwards) on the DSM scheme was £1.536 million, an increase of £617,000 mainly due to a further rephasing of expenditure in line with the academic year.
- 5.3 **ACTION:** The Committee is requested to allocate the additional under spend of £617,000 to Education & Children's Services to reflect the additional Devolved School Management scheme balances brought forward from 2020/21. 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

- 5.4 Accounting arrangements under International Accounting Standards require that, subject to certain conditions, revenue grants which were received by the Council in 2020/21 but not utilised by 31 March 2021 should be accounted for in Reserves at the end of the financial year. Approval is sought to draw down £7.560 million in 2021/22 from the earmarked Reserve for Revenue Grants. These revenue grants are set out in detail in Appendix 5.

- 5.5 This will result in adjustments to Service budgets of the following amounts: Education & Children's Services (£4.236 million), Communities (£2.772 million), Corporate & Democratic Services (£55,000) and Health & Social Care (£47,000).
- 5.6 **ACTION:** The Committee is asked to approve adjustments totalling £7.110 million to the above Service budgets (set out in detail in Appendix 5), funded from Reserves, to reflect revenue grants received in 2020/21 in respect of expenditure which will not be incurred until 2021/22. 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.

6. 2021/22 ADDITIONAL FUNDING

- 6.1 Since elected members were provided with a Revenue Budget update on 23 June 2021 (Report No 21/101 refers), the Council has been advised of additional funding in 2021/22. To ensure that the 2021/22 Management Budget continues to reflect the operational requirements of the Council, several adjustments are required, which are summarised below and included in Appendix 1.

Scottish Government – Revenue Support Grant:

- Core Curriculum (Education & Children's Services (ECS)) – £104,000
- Instrumental Music Tuition (ECS) – £86,000
- National School Clothing Grant (ECS) – £274,000
- Teacher Induction Scheme (ECS) – £48,240
- Funding to increase teacher numbers and pupil support assistants (ECS) £1.324 million

Scottish Government – Ring Fenced Grant

- Increase in Pupil Equity Fund (Education & Children's Services) - £105,487

- 6.2 These resources have been allocated to Service Budgets as shown in Appendix 1 to the report. The Scottish Government has advised that the increase in Revenue Support Grant of **£1.836 million** and Ring-Fenced Grant of **£105,487** will be made through a redetermination of the Council's funding in 2021/22.
- 6.3 **ACTION:** The Council is asked to approve the adjustments set out at paragraph 6.1 and 6.2. These adjustments are reflected in Appendix 1 (Column 4) to this report.

Other Funding

- 6.4 Other funding amounting to **£6.109 million** will be paid outside the Revenue Support Grant mechanism as Other Grant income and is, therefore, cost neutral in terms of the budget summary. Details of this funding is set out in Appendix 6.
- 6.5 **ACTION:** The Council is asked to note the receipt of **£6.109 million** of additional resources, with this funding being reflected within Education & Children's Services and Communities as additional grant income. The current projected outturn assumes that all of these additional resources will be fully expended in 2021/22 or will be carried forward under the terms of the grant award.

7. VIREMENTS

Contribution to/from Capital Fund

- 7.1 In line with the strategy for managing the Council's Capital Programme over the medium term, it is recommended that the eventual over or under spend on Capital Financing Costs and Interest on Revenue Balances be transferred from or to the Capital Fund.
- 7.2 The latest monitoring indicates a reduction in the projected outturn for capital financing costs (loan charges) of £147,000 and an increase of £59,000 in interest on revenue balances.
- 7.3 **ACTION:** The Committee is requested to approve the virement of £147,000 from the Capital Financing Costs (Loan Charges) Budget and £59,000 from Interest on Revenue Balances with a corresponding increase in the projected Contribution to the Capital Fund. These adjustments have been reflected in Appendix 1 (Column 5) to this report.

8. MOVEMENTS IN RESERVES

Covid-19 Earmarked Reserve

- 8.1 The Council approved the creation of the Covid-19 earmarked Reserve to manage additional costs relating to the Council's response to the pandemic. The drawdown of this earmarked Reserve is likely to feature regularly in future reports as more information becomes available.
- 8.2 At this time, approval is sought to draw down funding for two specific areas of activity. Firstly, £135,000 is required to fund additional costs in relation to PPE, cleaning, the food hub and vehicles. Secondly, £238,000 is required to meet the significant increase in demand for crisis grants for individuals and families with no other access to public funds.

- 8.3 In addition, the Council received £255,000 in March 2021 for the Spring Hardship Payment which was carried forward in the Covid-19 earmarked Reserve. These payments have now been made and therefore approval is sought to draw this funding down to Corporate & Democratic Services.
- 8.4 **ACTION:** The Council is asked to approve the transfer of £135,000 to Communities and £493,000 to Corporate & Democratic Services from the Covid-19 earmarked Reserve to fund the pressures set out above. This adjustment is reflected in Appendix 1 (Column 6) to the report and has no impact on the level of unearmarked Reserves.

Transformation Programme

- 8.5 Approval is sought to adjust the budgets for several approved transformation projects as set out in Appendix 7 to reflect changes in the phasing of expenditure.
- 8.6 **ACTION:** The Committee is asked to transfer £516,000 from the Transformation Earmarked Reserve to the Services listed in Appendix 7 to reflect revised expenditure profiles in relation to approved Transformation projects. These adjustments are reflected in Appendix 1 (Column 6) to this report and have no overall impact on the budgeted level of uncommitted Reserves.

Perth and Kinross Offer

- 8.7 Approval is sought to transfer funding of £105,000 from the Perth and Kinross Offer Earmarked Reserve to Communities to build capacity to take forward the Perth and Kinross Offer.
- 8.8 **ACTION:** The Committee is asked to transfer £105,000 from the Perth and Kinross Offer Earmarked Reserve to Communities. This adjustment is reflected in Appendix 1 (Column 6) to this report and have no overall impact on the budgeted level of uncommitted Reserves.

9. CONCLUSION AND RECOMMENDATIONS

- 9.1. The Council's financial position in 2021/22 is likely to remain challenging and regular updates will be provided to the Council's Strategic Policy and Resources Committee as the position develops.
- 9.2. Currently, a projected under spend / over recovery of income of **£981,000** is anticipated.

9.3. The Council is requested to:

- i) note the contents of the report,
- ii) approve the adjustments to the 2021/22 Management Revenue Budget detailed in Appendices 1 to 7 and Sections 2 to 8,
- iii) approve 2021/22 Service virements summarised in Appendices 2 and 4,
- iv) note the Health & Social Care projected outturn summarised in paragraphs 3.1 and Appendix 3,
- v) note the Housing Revenue Account projected outturn summarised in Section 4 above and Appendix 4.
- vi) agree the criteria set out at 4.20 above that will apply to the relaunched Covid-19 Local Authority Discretionary Fund and delegate authority to the Head of Planning and Development to progress the scheme.

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	18 August 2021
Karen Donaldson	Chief Operating Officer	18 August 2021

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

1. Strategic Implications

Corporate Plan

1.1 The Council's Corporate Plan 2018 – 2022 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

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

1.2 This report relates to all these objectives.

2. Resource Implications

Financial

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

Workforce

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

Asset Management (land, property, IT)

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

3 Assessments

Equality Impact Assessment

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

Strategic Environmental Assessment

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

Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council 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

- 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 – 2021/22 Management Budget

Appendix 2 – General Fund 2021/22 Projected Outturn – Service Analysis

Appendix 3 – Perth and Kinross Integration Joint Board

Appendix 4 – Housing Revenue Account 2021/22 Projected Outturn

Appendix 5 – Revenue Grants

Appendix 6 – Other Grant Funding

Appendix 7 – Transformation Funding