

Public Services Reform (Scotland) Act 2010

The PSR Act requires public bodies to publish information on expenditure and other matters as soon as possible after the end of each financial year.

The Public Services Reform (Scotland) Act 2010 was introduced to simplify and streamline the public bodies in Scotland to deliver improved public services and better outcomes for the people of Scotland. Part 3 of the Act, Information on exercise of public functions, requires all public bodies to publish certain categories of information to promote openness and accountability. The categories are listed below.

<http://www.legislation.gov.uk/asp/2010/8/part/3>

1. Public relations

This covers our expenditure on staffing costs, marketing, digital including website, corporate communications, market research, sponsorship, branding, design, promotion, provision to support the admin of collection of Scotland's devolved taxes.

2. Overseas Travel

This covers all expenditure incurred by staff on overseas trips.

3. Hospitality and entertainment

This should be interpreted widely and includes things such as receptions, meals, parties, gifts the provision of teas/coffees/sandwiches etc.

4. External consultancy

This includes management consultancy, IT, research and evaluation. Scottish Government guidance on consultancy used a definition of 'external consultancy' as "Investigating problems, providing analysis or advice, or assisting with the development of new systems, new structures or new capabilities within the organisation."

5. Payments in excess of £25,000 (inclusive of VAT)

This includes all payments in excess of this figure but excludes payments to employees.

6. Members or employees who receive remuneration in excess of £150,000

A remuneration and staff report is detailed in our annual accounts.

7. Sustainable economic growth

Revenue Scotland, in collaboration with its partner organisations, is committed to fostering sustainable economic growth. This commitment is evident in our strategic direction, which places a strong emphasis on the environment and the integration of sustainable practices into our operations.

Our dedication to the environment is manifested in various ways. We focus on minimising emissions from our facilities, optimising waste reduction, enhancing reuse strategies, and advocating for eco-friendly travel methods for our business undertakings. As part of our green strategy, we launched our first-ever staff sustainability survey in 2022-23. The insights from this survey, combined with an external analysis on our hybrid work pilot, has been pivotal in shaping our future work model.

A cornerstone of our sustainability efforts is the push towards updating legislation to amplify digital interactions with taxpayers. This digital-first approach aims to significantly reduce paper waste and carbon emissions associated with postage, translating to cost savings for taxpayers. In preparation for the forthcoming Scottish Aggregates Tax, we have initiated strategic dialogues with the aggregates industry. Our objective is to collaborate with the industry to devise the most environmentally sound tax.

On the workforce front, Revenue Scotland's recruitment and retention policies have secured a highly skilled workforce. While our primary base is the Scottish Government's Victoria Quay building in Edinburgh, we operate a hybrid working model using the office for specific work-related activities. We aim to manage business travel efficiently, minimise waste, reduce paper use, and cut down office energy consumption. The Revenue Scotland Board oversees the scrutiny of these environmental strategies, ensuring compliance with climate change duties. Finally, Revenue Scotland contributes to the Scottish Public Sector Bodies Climate Change report annually.

8. Efficiency, effectiveness and economy

Revenue Scotland has identified key activity and performance indicators against which performance is measured. These were set as part of our Corporate Plan 2021-24 which was agreed by the Board.

Service performance is reviewed on a yearly basis on following criteria; tax collection rate, response times to user requests, the cost of tax collection, direct compliance yield, feedback from our service users, progress against our equalities mainstreaming report, our employee learning and development, our people survey results and our progress against key strategic projects.

Revenue Scotland collaborates closely with the Scottish Government, HMRC, and other key authorities. Through these partnerships, we exchange best practices and draw inspiration from proven successes in the field.

Further details can be obtained directly from our annual accounts - Annual Performance section.

Revenue Scotland: Public Services Reform (Scotland) Act 2010

	2022-23 (Pre-audit)
1. Public relations	
Salaries	£ 107,167
Travel	£ -
Conference Costs	£ -
Telecommunications	£ -
Video Production	£ -
Publications	£ 7,377
Printing & Binding	£ -
Development of Website	£ 533
Webhosting	£ 8,120
Conference, meeting and focus groups	£ -
Advertising	£ -
Computer equipment	£ 100
PR	£ -
Hospitality	£ -
Research	£ 1,100
Total	<u>£ 124,397</u>
2. Overseas Travel	
	2022-23 (Pre-audit)
Costs include travel, accommodation	<u>£ -</u>
3. Hospitality and entertainment	
	2022-23 (Pre-audit)
	<u>£ -</u>

The Act requires the following to be disclosed: Any gifts, meals, parties, receptions, tickets for or invitations to public, sporting, cultural or other events or other similar benefits accorded by a public body to its own members or employees or third parties for whatever reason.

The Act allows for "one off" gifts of less than £25.

The information above includes the provision of teas/coffees/sandwiches etc.

4. External consultancy

2022-23
(Pre-audit)

£ 25,000

5. Payments in excess of £25,000 (inclusive of VAT)

Payee	Amount Paid	Date Paid	Subject matter
HP Inc. UK Limited	46,639.80	13-Jun-2022	Purchase of IT equipment
NEC Software Solutions UK Limited	46,800.00	08-Apr-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	10-May-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	35,940.00	18-May-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	01-Jun-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	63,150.00	24-Jun-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	05-Jul-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	60,966.00	21-Jul-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	29-Jul-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	45,330.00	15-Aug-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	01-Sep-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,755.00	22-Sep-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	04-Oct-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	36,591.00	18-Oct-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	31-Oct-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	39,429.76	16-Nov-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	01-Dec-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	28,027.50	22-Dec-2022	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	10-Jan-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	40,015.50	13-Jan-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	35,872.50	18-Jan-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	31-Jan-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	52,468.50	16-Feb-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	02-Mar-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	31,462.50	21-Mar-2023	Payment under managed service contract for IT Provision
SEPA	127,379.00	12-Apr-2022	Payment under arrangement of devolved taxes
SEPA	112,690.00	25-May-2022	Payment under arrangement of devolved taxes

Payee	Amount Paid	Date Paid	Subject matter
SEPA	108,606.00	03-Oct-2022	Payment under arrangement of devolved taxes
SEPA	117,776.00	29-Nov-2022	Payment under arrangement of devolved taxes
SEPA	112,340.00	10-Feb-2023	Payment under arrangement of devolved taxes