

The Highland Council
Education, Culture and Adult Services Committee
25 August 2016

Agenda Item	5.
Report No	ECAS 49/16

Revenue Budget

Report by Director of Care and Learning

Summary

This report provides members with an update on the Care and Learning revenue budget position to the end of June 2016, confirmation of the final out-turn for 2015/16, and an update on other budget related matters.

1. Background

- 1.1 This report sets out the final out-turn for the previous 2015/16 financial year, and provides a first position for the new 2016/17 financial year, showing the monitoring position as at end June 2016.
- 1.2 The report also provides an update on the RAG status of current year 2016/17 budget savings, including the Care and Learning Service share of transformational savings. An update is also provided in relation to financial savings achieved through the schools PPP2 contract.

2. Out-turn 2015/16

- 2.1 The final out-turn for the 2015/16 financial year was an underspend of £1.247m. This was an improvement on the position reported through the latter stages of the year, and contrasts with a forecast underspend of £0.406m as reported to the March Committee.
- 2.2 The final out-turn monitoring statement is enclosed as **Appendix 1**. This also sets out any budget changes reflected within that final statement, compared to the last reported position. The main areas of variances were largely as had been forecast throughout the financial year, with overspends in; PPP budgets (due to unachieved savings), servicing and maintenance contracts, and looked after children budgets. With these overspends compensated by underspends in; primary school budgets, family teams (largely staffing) and childcare and early learning takeup.
- 2.3 The improvement in the final year end position can be attributed in the main too the following; an increase in school transport underspend (one-off in 2015/16), increase in family teams underspend, underspend across Catering/Cleaning and Facilities Management.
- 2.4 A number of the positive factors leading to the increased underspend in 2015/16, were either one-off in nature, or are not expected to recur in 2016/17 as the recurring benefit has already been captured in agreed budget savings for that year.

3. Monitoring Position 2016/17

3.1 The monitoring forecast for the year to 30 June is enclosed as **Appendix 2**. The statement forecasts a year end overspend of £1.461m, representing 0.4% of budget. The main variances are as summarised below:-

- Primary schools - a forecast underspend on Class Contact Reduction budgets based on past trends.
- School transport – a forecast overspend due to the increased number of school days falling within the 2016/17 financial year (budgets are set on a baseline number of school days).
- Property costs – there continues to be a forecast overspend on inspection and maintenance contracts, as was the case in 2015/16 and per previous reports to this Committee. This is reflective of a more robust arrangement for inspection of equipment and response to maintenance issues arising.
- Service Management Team – there are a number of corporate savings allocated to the Service, and currently held within this budget. These include savings for attendance management, agency staff, recruitment freeze and procurement. These saving targets are being held centrally pending identification of the specific savings which will be attributed to the target, and which sit against budgets across the Service. These overspends therefore need to be considered against underspends reported elsewhere within the Service.
- School hostels – historic unachieved budget saving target, as previously reported to Committee.
- Looked After Children – forecast overspend.
- Additional Support – predicted overspend in Special Schools, as has been the case in recent years.

3.2 As highlighted at paragraph 2.4, while the Service was in an underspend position in 2015/16, many of the factors contributing to that were one-off in nature, or have already been assumed as budget savings for 2016/17. As a result, this first monitoring statement of the new year reflects many of the continued pressure areas reported in past years.

3.3 The Service Management Team will be giving consideration to what actions are appropriate to address the position reported.

3.4 An updated RAG (Red/Amber/Green) status has been prepared for the current list of budget savings for Care and Learning. This is enclosed as **Appendix 3a**. This list reflects all Care and Learning Service savings, as well as a supplementary list (**Appendix 3b**) for those corporate and transformational savings now allocated against the Service.

4. PPP2 Contract Savings

4.1 Members are advised that the Council has now reached a signed commercial agreement with Alpha and Mears FM, in relation to a number of ongoing contractual matters in relation to PPP2. As well as addressing these outstanding matters, the agreement reached reduces risk to the Council and also provides a

financial saving.

4.2 The changes agreed are summarised as follows:-

- Utilities reconciliation – the contract has required a regular annual reconciliation of utilities, a process which has been time consuming and created uncertainty and risk for both the Council and the contractor. An agreement has been reached to replace this reconciliation with a more stable and predictable regime. Both price and consumption risk now sit with the contractor, and the financial aspects are within the budget set aside by the Council for PPP2 utilities. The position also resolves outstanding issues in relation to responsibility for green taxes.
- SUDS – the agreement removes the potential for the Council to be liable to charges from Scottish Water.
- Job evaluation and single status – the agreement removes the potential for backdated claim and ongoing costs against the Council.
- Pensions cap and collar – agrees a formalised position on these costs, which can be met from within existing budget.
- Contractual rectification times – through minor revision, which are assessed as having no implications for ongoing service, a saving has been negotiated.
- In overall terms, a net recurring saving of £100k per annum has been achieved over the remaining life of the contract, as well as the avoidance of potential additional costs from some of the items referred to above.

4.3 The Finance Service and Legal Service have been involved with and played an active role in reaching this commercial agreement.

4.4 The Council remains in dialogue with both PPP providers about any further saving opportunities that may be possible.

5. Implications

5.1 **Resource** – as set out within this report and annexes.

5.2 **Climate Change/Carbon Clever** – the savings proposals set out on annex 3a and 3b include savings associated with energy efficiency which should contribute to the Council's climate change targets.

5.3 **Risk** – **Appendix 3** sets out the RAG status of budget savings.

5.4 There are no **Legal, Equalities, Gaelic** or **Rural** implications to highlight.

6. Recommendation

6.1 Committee is asked to consider this report and

- a) Note the final out-turn for the 2015/16 financial year
- b) Agree the forecast out-turn for the 2016/17 financial year.
- c) Agree the Red/Amber/Green (RAG) status of budget savings.
- d) Note that a signed commercial agreement has been reached in relation to PPP2 which provides the Council with a financial saving and reduces risk and uncertainty.

Designation: Director of Care and Learning

Date: 15 August 2016

Author: Brian Porter, Head of Resources

CARE AND LEARNING SERVICE REVENUE MONITORING REPORT- 2015-16

Near Final 2015/16	£'000 Actual YTD YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Education Services				
Secondary Schools	69,200	69,221	69,200	(21)
Primary Schools	59,226	59,646	59,226	(420)
Schools General	1,478	1,472	1,478	6
Learning and Teaching	2,003	2,057	2,003	(54)
	131,907	132,396	131,907	(489)
Adult Services				
Commissioned Adult Services	94,300	94,300	94,300	0
Commissioned HLH Services	14,235	14,235	14,235	(0)
Other Leisure Services	136	283	136	(147)
Services for Vulnerable Adults	3,310	3,172	3,310	138
Grants to Voluntary Organisations	2,815	2,948	2,815	(133)
	114,796	114,938	114,796	(142)
Service Management and Resources				
PPP	25,988	25,029	25,988	959
School Transport	13,326	13,996	13,326	(670)
Catering, Cleaning and Facilities Management	13,842	14,024	13,842	(182)
Pensions, Insurance and Other Pan-Service Costs	2,895	2,848	2,895	47
Resources Teams and Property Costs	5,602	4,417	5,602	1,185
Service Management Team and Support	5,178	5,204	5,178	(26)
Hostels	1,020	893	1,020	127
	67,851	66,411	67,851	1,440
Children's Services				
Looked After Children	21,259	20,329	21,259	930
Family Teams	15,357	16,539	15,357	(1,182)
Childcare and Early Learning	13,642	15,033	13,642	(1,391)
Other Services for Children	3,727	4,293	3,727	(566)
Commissioned Children's Services Income from NHS	(8,945)	(8,945)	(8,945)	0
	45,040	47,249	45,040	(2,209)
Additional Support Services				
Additional Support- Schools	27,845	27,517	27,845	328
Specialist Additional Support Services	7,213	7,388	7,213	(175)
	35,058	34,905	35,058	153
TOTAL CARE AND LEARNING	394,652	395,899	394,652	(1,247)
	£'000 Actual YTD YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY SUBJECTIVE				
Staff Costs	204,880	206,581	204,880	(1,701)
Other Costs	213,276	211,834	213,276	1,442
Gross Expenditure	418,156	418,415	418,156	(259)
Grants	(6,685)	(6,461)	(6,685)	(224)
Other Income	(16,819)	(16,055)	(16,819)	(764)
Total Income	(23,504)	(22,516)	(23,504)	(988)
NET TOTAL	394,652	395,899	394,652	(1,247)

Explanation of Movement in Budget

Budget as at February	393.754
Repairs & Renewals - Tain	0.031
Repair & Renewal Funds - Inverness Museum	0.011
Service Point Transfer	0.009
Early Retirements	0.046
CRC	0.412
ICT Charges decrease in budget	-0.005
Transition Funding	-0.050
Developer Contributions Drawdown 2015-16	0.048
DSM Balances	-1.520
Voluntary Severance	2.872
DYW	0.290
Budget as at March	<u>395.899</u>

CARE AND LEARNING SERVICE REVENUE MONITORING REPORT- 2016-17

1st April 2016 to 30th June 2016	£'000 Actual YTD YTD	£'000 Annual Budget	£'000 Year End Estimate	£'000 Year End Variance
BY ACTIVITY				
Education Services				
Secondary Schools	14,282	68,166	68,166	0
Primary Schools	12,570	60,304	60,106	(198)
Schools General	1,299	1,917	1,897	(20)
Learning and Teaching	283	1,624	1,624	0
	28,434	132,011	131,793	(218)
Adult Services				
Commissioned Adult Services	528	91,600	91,600	0
Commissioned HLH Services	3,587	14,359	14,359	0
Other Leisure Services	13	293	235	(58)
Services for Vulnerable Adults	958	2,693	2,702	9
Grants to Voluntary Organisations	279	1,734	1,734	0
	5,365	110,679	110,630	(49)
Service Management and Resources				
PPP	3,728	26,460	26,460	0
School Transport	2,105	13,360	13,941	581
Catering, Cleaning and Facilities Management	3,139	13,355	13,336	(19)
Pensions, Insurance and Other Pan-Service Costs	1,297	2,801	2,829	28
Resources Teams and Property Costs	892	4,372	5,072	700
Service Management Team and Support	488	2,000	2,674	674
Hostels	232	918	1,061	143
	11,881	63,266	65,373	2,107
Children's Services				
Looked After Children	4,290	20,115	20,447	332
Family Teams	3,911	16,381	15,738	(643)
Childcare and Early Learning	3,803	15,363	15,363	0
Other Services for Children	915	4,301	4,151	(150)
Commissioned Children's Services Income from NHS	94	(9,426)	(9,426)	0
	13,013	46,734	46,273	(461)
Additional Support Services				
Additional Support- Schools	6,942	27,924	28,168	244
Specialist Additional Support Services	1,687	7,403	7,241	(162)
	8,629	35,327	35,409	82
TOTAL CARE AND LEARNING	67,322	388,017	389,478	1,461
BY SUBJECTIVE				
Staff Costs	50,255	207,262	205,322	(1,940)
Other Costs	20,360	204,363	207,111	2,748
Gross Expenditure	70,615	411,625	412,433	808
Grants	(1,703)	(5,249)	(4,809)	440
Other Income	(1,590)	(18,359)	(18,146)	213
Total Income	(3,293)	(23,608)	(22,955)	653
NET TOTAL	67,322	388,017	389,478	1,461

Service	Activity Heading	Savings Proposal	Savings				Saving RAYG (enter R, A, Y, or G)	Projected saving-red amber yellow	Comment
			2016/17 £m	2017/18 £m	2018/19 £m	3 Year Total £m			
C&L	Secondary Education	Introduce a standard timetabling structure across Highland secondary schools, based on 33 periods, which is the optimal staffing and timetabling model	0.075			0.075	R	0.000	Further schools moving to 33 period week August 2016, with plans being developed to support all secondaries to move by August 2017. No significant financial saving is however forecast.
C&L	Transfer of Residential Properties	Saving of the maintenance budget following the planned transfer of former ECS residential properties to Community Services	0.030			0.030	R	0.000	Transfer arrangements are progressing however no saving in maintenance is expected due to the need to address existing condition issues.
C&L	Management of Secondary School Facilities	Transfer of management of secondary school community use to HLH	0.025	0.025	0.025	0.075	R	0.000	Saving subject to the wider review of the future of the Catering, Cleaning and FM function.
C&L	Residential care	Cease use of all spot purchased beds with external contractor	0.550	0.450		1.000	A	0.300	
C&L	Secondary Education	Use of more technology to deliver the curriculum	0.400	0.200		0.600	A		
C&L	Conserved teacher salaries	Current national conservation of salary arrangement ends April 2016	0.200			0.200	A		Conservation has ceased, though due to staff turnover the level of saving is lower than had been expected.
C&L	School Catering	Redesign menu options to effect cost savings. The proposal will continue to meet required nutritional standards for school meals. The saving equates to a c4% reduction in food costs.	0.160			0.160	A	0.120	Saving forecast lower than expected.
C&L	School Lets	Increased income from school lets, arising from school lets review and potential changes to that policy in relation to free lets.	0.150			0.150	A	0.075	Progress with review delayed pending ongoing discussions on wider review of the Catering, Cleaning and FM function.
C&L	Management and staffing savings	Management Savings - 2 posts- C&L senior management structure	0.150			0.150	A	0.110	Saving implemented, albeit the saving lower than the sum forecast.
C&L	Secondary Education	Re-job sizing secondary school promotion structures	0.100	0.050	0.100	0.250	A		
C&L	Eden Court	16.8% saving target	0.100			0.100	A	0.089	
C&L	School Lets	Over and above existing savings relating to the phasing out of free lets, look to further increase the charges levied on users.	0.035			0.035	A	0.017	See comment for school lets above
C&L	School Transport	Review arrangements for Gaelic school transport provision to target a 6% saving against the current spend of £0.332m	0.020			0.020	A	0.010	Policy in relation to this aspect of transport under review with report back to Committee later this year.

Service	Activity Heading	Savings Proposal	Savings				Saving RAYG (enter R, A, Y, or G)	Projected saving-red amber yellow	Comment
			2016/17 £m	2017/18 £m	2018/19 £m	3 Year Total £m			
C&L	School Transport	Review arrangements for school transport provision to denominational schools to target a 6% saving against the current spend of £0.070m	0.004			0.004	A	0.002	Policy in relation to this aspect of transport under review with report back to Committee later this year.
C&L	NHSH Adult Services	4.3% Saving Target	4.100			4.100	G		
C&L	Early Years staffing re-structure	Maximisation of grant funding	0.438			0.438	G		
C&L	Secondary Education	Reduce teaching staff allocation by 1%	0.400	0.200		0.600	G		
C&L	Cleaning Services	Major review of service to look at service standards and options for service delivery	0.400			0.400	G		
C&L	Highlife Highland	4.3% saving target (£0.148m savings already included in HC 18/12/14 agreed savings)	0.325			0.325	G		
C&L	Secondary Education	Remove any over entitlement teaching posts	0.280			0.280	G		
C&L	Major School Capital Projects	Savings arising from capital investment in new schools projects. Savings derive from staffing structures, energy efficiency improvements, and other school budgets.	0.250	0.200		0.450	G		
C&L	Community Health co-ordinators	Stop funding to NHS Highland to provide targeted support to areas	0.240			0.240	G		
C&L	Health Weight Dieticians	Stop funding to NHS Highland to provide dietary advice in areas of need	0.200			0.200	G		
C&L	Primary and Secondary Education	Efficiency saving from revised school management	0.200	0.300	0.300	0.800	G		
C&L	Savings from specialist services	Closure of the Black Isle Education Centre with full saving achieved as a result.	0.200			0.200	G		
C&L	Highlife Highland	4% reduction in funding for HLH in 2015/16 and a 1% reduction in the following three financial years	0.140	0.140	0.140	0.420	G		
C&L	School Catering	Increase school meal prices over the next 4 years by 10p per meal per annum in addition to the inflationary increase	0.138	0.135	0.131	0.404	G		
C&L	Early Years	Removal of PTs & QIO in Early Years	0.130	0.070		0.200	G		

Service	Activity Heading	Savings Proposal	Savings				Saving RAYG (enter R, A, Y, or G)	Projected saving- red amber yellow	Comment
			2016/17 £m	2017/18 £m	2018/19 £m	3 Year Total £m			
C&L	School Transport	Additional Support Needs transport - a review to achieve a 6% saving target on ASN transport costs of £2.1m (incl c£0.350m on escorts).	0.126			0.126	G		
C&L	Senior management	Deletion of 2FTE posts- Children's services	0.120			0.120	G		
C&L	Unallocated budget	Funding not specifically allocated, earmarked for community capacity building	0.106			0.106	G		
C&L	Learning & Teaching	Remove Curriculum Development Secondments	0.105			0.105	G		
C&L	Early Years staff training	Reduce budget	0.100			0.100	G		
C&L	Education Central Budgets	Change the parameters when central supply cover kicks in	0.100			0.100	G		
C&L	Cleaning Services	Over and above the saving from the primary school week, and existing agreed savings currently being implemented of £580k, implement further reductions to cleaning specification across buildings.	0.090			0.090	G		
C&L	Cleaning Services	4% budget saving target for the Cleaning function in 2015/16 - To be achieved through a combination of cost efficiency and service reduction.	0.090			0.090	G		
C&L	CAMHS	Deletion of posts (Child and Adolescent Mental Health service)	0.086			0.086	G		
C&L	Catering Services	4% budget saving target for the Catering function in 2015/16 - to be achieved through a combination of cost and production efficiency.	0.085			0.085	G		
C&L	Primary and Secondary Education	A 6% reduction in school non-staffing DSM budgets	0.080	0.070		0.150	G		
C&L	3rd party grants and payments	Reduction of 5% in grants and support to 3rd party organisations providing culture, leisure and learning services in 2016/17. Further reduction of 45% in the budget from August 2017, linked with major policy review. (Proposal excludes HLH Ltd, Inverness Leisure & Eden Court which are covered by proposal 45).	0.063	0.373	0.200	0.636	G		
C&L	Wrap-around childcare	Increase income target	0.060			0.060	G		

Service	Activity Heading	Savings Proposal	Savings				Saving RAYG (enter R, A, Y, or G)	Projected saving- red amber yellow	Comment
			2016/17 £m	2017/18 £m	2018/19 £m	3 Year Total £m			
C&L	Savings from specialist services	Stop providing an Autism Outreach Education Service by raising the level of awareness and understanding of ASD at a local level through a systematic training strategy delivered at an Area level (50k – 1FTE coordinator post)	0.050			0.050	G		
C&L	Education Central Support	Reduce manpower and workforce planning teams	0.050	0.050		0.100	G		
C&L	Savings from specialist services	Reduction in ASL Legislation budget that is generally underspent by managing the risk of legal challenge effectively at an earlier stage (50k):	0.050			0.050	G		
C&L	Information, Support & ICT Team	Remove project budget for current projects when complete (£250k phased), recharge staff time on capital ICT projects to capital budget (£20k)	0.050			0.050	G		
C&L	External funding officer	Delete post - post currently vacant. Duties will require to be undertaken by commissioning officer and Head of Service	0.046			0.046	G		
C&L	Commissioning officer post	Delete post - post currently vacant. Duties will require to be undertaken by existing post holder	0.045			0.045	G		
C&L	Resources Teams - Service Information and Support	On the assumption that the Council reaches agreement with NHSH over the transfer of resources back to the Council, to provide specialist business support, there may be scope to achieve savings through integration and restructuring of these resources within the existing SIAS team	0.030			0.030	G		
C&L	Catering Services	Increased income generation - with a focus on commercial opportunities and new income sources.	0.030			0.030	G		
C&L	School Transport	Charges for concessionary places - the charges are currently set at a flat rate of £1 per day. The charge will be reviewed, with a view to a flat increase for all charges, or introducing a sliding scale based on route distance. A 100% increase on existing income could produce £25k.	0.025			0.025	G		
C&L	Resource Manager Youth Justice	Delete post	0.025			0.025	G		

2016/17 - 2018/19 Savings

Service	Activity Heading	Savings Proposal	Savings				Saving RAYG (enter R, A, Y, or G)	Projected saving-red amber yellow	Comment
			2016/17 £m	2017/18 £m	2018/19 £m	3 Year Total £m			
C&L	School Catering	Introduce charging for school hostel pupil lunches.	0.023			0.023	G		
C&L	School Lets	Additional income generation from more consistent application of the existing 2009 school lets policy	0.020			0.020	G		
C&L	Music Tuition	A 10% reduction in the Music tuition budget	0.020	0.050		0.070	G		
C&L	Plockton School of Music	6% saving target on funding provided	0.014			0.014	G		
C&L	Primary and Secondary Education	CPD training budget	0.010			0.010	G		
C&L	Highlife Highland	4% reduction in funding for Inverness Leisure in 2015/16 and a 1% reduction in the following three financial years	0.008	0.008	0.008	0.024	G		
C&L	Savings from specialist services	Reduction in SLA to Glachbeg Farm as only 2 of the 3 days currently contained within the SLA are used consistently (6k).	0.006			0.006	G		
C&L	Blindcraft	6% Saving Target in 16/17	0.003			0.003	G		
C&L	Education Central Budgets	Skills for work funding	0.060			0.060	TBC		
C&L	Eden Court	4% reduction in funding for Eden Court in 2015/16 and a 1% reduction in the following three financial years	0.005	0.005	0.005	0.015	TBC		

2016/17 - 2018/19 Corporate & Transformation Savings

Appendix 3b

Ref.	Activity Heading	Savings Proposal	16/17 Allocation Comments	2016/17		Comment
				2016/17 Service Allocations C&L £m	Saving RAYG (enter R, A, Y, or G)	
Corp 5	Voluntary Severance	Voluntary Severance	Allocation agreed 30/05/16 (includes £300k for ASN)	-1.933	G	
PIM16	Transport Programme	Seeking contract variation opportunities for school and public bus services provision; home-to-school transport efficiencies; future services provision re-tendering	Allocation agreed 30/05/16	-0.506	A	Pending outcome of tendering exercise. Risk that savings not delivered to the level expected,
Corp 6	Recruitment Freeze	Recruitment freeze for non-exempt posts	Allocation agreed 30/05/16	-0.288	G	
Corp 4, TSP Proc 1 & 3, TSP WPP4-SSJV9	Procurement	Procurement Shared Service & Collaborative Spend	Allocation agreed 30/05/16	-0.299	A	Awaiting further details of the specific procurement activity which will deliver the anticipated saving.
Corp 2	Fees & Charges	10% increase on all fees and charges that are not nationally set, or a different amount has already been agreed	Allocation already included within HC 25/02/16 Service budgets; Based on actual % increases for individual fees & charges budgets	-0.175	G	
PIM1 & PIM20	Entitlements & Digital Services	Simplifying & streamlining entitlements applications processes Channel shift activity - increase the number of services accessible on-line, via the Council's website, and via the Council's Service Centre	Allocation agreed 30/05/16	-0.192	R	Forecast saving will result in time savings within the school office and other care and learning teams. At this time it is not anticipated this saving can be realised as a cashable saving.
Corp 3	Energy	Reduced consumption, pricing & behavioural change	Allocation agreed 30/05/16	-0.166	A	Delivery subject to progress with delivery of corporate action plan to reduce consumption.
	Information Management		Allocation agreed 30/05/16	-0.070	R	Pending clarification of the expected cashable savings the project can deliver.

2016/17 - 2018/19 Corporate & Transformation Savings

Appendix 3b

Ref.	Activity Heading	Savings Proposal	16/17 Allocation Comments	2016/17		Comment
				2016/17 Service Allocations C&L £m	Saving RAYG (enter R, A, Y, or G)	
PIM8	Fuel Procurement	Rationalise arrangements for fuel procurement	Agreed to allocate 30/05/16; WG to confirm sums per service ; Final allocation agreed 25/07/16	-0.013	G	
Corp 1	Salary Sacrifice	Savings from salary sacrifice schemes	Allocate proportionate to take up of schemes in year to date	-0.113	A	Further scheme uptake over the course of the year should provide a better indication of achievement of saving.
Corp 7	Management and staffing savings	Agency Staff	Allocation agreed 30/05/16	-0.054	R	Will be managed as part of a wider 'staff budget' saving.
PIM27	Reduction in Light Vehicles and Plant	3 year programme to reduce the number of items of light vehicles and plant utilised full-time by the Council	Allocation agreed 30/05/16	-0.054	A	Awaiting details from the project of how/where the specific savings will be achieved.
	Savings to be Identified		To be considered at 27/06/16 Board	-0.001	G	
PIM2	Attendance Management	Reduction in sickness absence by continuing to adopt a robust and consistent approach to attendance management	Allocation agreed 30/05/16	-0.106	R	Will be managed as part of a wider 'staff budget' saving.
PIM2A	Travel, Subsistence and Overtime	Reduction in the costs of staff travel, subsistence and overtime through management action and greater use of technology	Allocation agreed 30/05/16	-0.051	A	Budgets will be top-sliced but ongoing monitoring will be required to establish of expenditure trends have altered also.

2016/17 - 2018/19 Corporate & Transformation Savings

Appendix 3b

Ref.	Activity Heading	Savings Proposal	16/17 Allocation Comments	2016/17		Comment
				2016/17 Service Allocations C&L £m	Saving RAYG (enter R, A, Y, or G)	
Agreed TSPB 17/08/15	Invergordon SW Office Relocation	Invergordon SW Office Relocation	Allocated in full to C&L budget	-0.050	G	
Total				-4.071		