

The Highland Council
Resources Committee – 23 November 2016

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| Agenda Item | 4 |
| Report No | RES/ 70/16 |

Corporate Revenue Monitoring to 30 September 2016

Report by Director of Finance

Summary

The purpose of this report is to present the financial position of the revenue budgets of the General Fund and Housing Revenue Account (HRA) for the period from 1 April to 30 September 2016 and the estimated position for the 2016/17 financial year. It also presents an update on the status of savings removed from the budget in the year.

1. Background

- 1.1 This report presents the overall revenue budget monitoring position for the General Fund and HRA of the Council for the financial year 2016/17 as at 30 September 2016.
- 1.2 The Council's annual net budget of £559.5m incorporates £34.9m of budget savings approved by Council in February 2016 and December 2014. These savings were required as a result of the significantly reduced grant settlement from the Scottish Government as well as a number of unavoidable cost pressures.

2. Overview of Budgets

- 2.1 A corporate monitoring statement is attached at **Appendix 1**. The statement shows a forecast year end overspend of £1.897m (0.33%) against the Services Revenue Budget. The position at the end of the previous quarter was an overspend of £1.953m (0.35%).
- 2.2 This overspend will be partially mitigated by a forecast £0.918m of Council tax income that will be received in excess of the budgeted level. This excess has primarily arisen as a result of increased collection rates of prior year debts.
- 2.3 The combination of the two figures above means that at year end £0.979m would need to be drawn down from the non-earmarked general fund balance to match annual income to expenditure. As per **Appendix 5** this would reduce the non – earmarked general fund balance to £10.504m (approximately 1.9% of the annual budget).
- 2.4 The Council's Executive Leadership Team have committed to take all necessary action to ensure that by year end a balanced budget position is delivered and no drawdown from balances required.

3. Detail of Budgets

- 3.1 The unallocated budget line represents corporate pressures as detailed in **Appendix 4**. Both of these pressures relate to the Council's requirements to comply with employment legislation. Funding will be transferred to service budgets from this line when the relevant pressures are quantified and funding allocated.
- 3.2 The budget on the unallocated corporate savings line (-£1.605m) is also shown in **Appendix 4**. Funding will be transferred from service budgets to reduce this when savings are identified and quantified. More detail on approved budget savings is included in section 6 of this report.
- 3.3 The revenue budget for 2016/17 has increased by £3.723m to £559.455m from the budget agreed at Highland Council on 25 February. In the last quarter the movements to the annual budget have been created by agreed feeds from earmarked and non-earmarked balances as set out in **Appendix 3**. The most significant element of this relates to pension strain costs for staff who left under the Voluntary Severance scheme to deliver budget savings for the current financial year.

4. Budget Variances

- 4.1 At the mid-year point some Service budget variances have been identified and are shown on the statement at **Appendix 1**. The following paragraphs provide additional details about these anticipated year end variance positions. As the year progresses additional pressures and areas of underspend may emerge which will be reflected in future monitoring reports. All services face potential budget pressures if approved budget savings are not fully delivered.
- 4.2 The Care and Learning Service is projecting a year-end overspend of £1.363m which arises mainly from overspends on looked after children, school transport, property repairs and servicing and IT costs. These overspends have been partially offset by a projected underspend on PPP contacts relating to a one off saving on utility costs. The majority of these pressures have recurred from 2015/16. As part of the 2017/18 budget setting process consideration will need to be given to providing extra funds to offset these pressures to ensure all budgets are on a sustainable footing.
- 4.3 The Chief Executive's office anticipates a small year-end underspend of £0.012m arising from savings on non-staff costs in the Policy and Reform budget.
- 4.4 The Corporate Development Service anticipates a year end overspend of £0.208m. The pressure on the core element of the service budget is £0.116m, mainly due to a reduction in training income. A £0.092m increase in the licencing income target approved as part of the corporate increase in charges cannot be delivered as there is no scope to increase income from statutory licencing fees as the Council does not have the authority to alter these fees.
- 4.5 Although anticipating a balanced position at the year end the Community Services budget currently has a pressure of £0.305m relating to street lighting electricity costs. This is linked to the capital investment for sodium lantern replacement with LED lanterns: the revenue saving return on investment is behind profile, with planned savings having slipped, to be achieved instead in

later years. Savings from staff vacancies across the Service and an underspend on the flood alleviation budget compensate for the lighting overspend.

- 4.6 A balanced position is forecast for the Development and Infrastructure budget. Pressures arising from the red and amber budget savings are being addressed by management action across the service.
- 4.7 The Finance Service anticipates an underspend of £0.490m arising from the management of staff vacancies (£0.373m) and increased income (£0.117m) from penalties on outstanding council tax and NDR debt, and a one off payment from the Department of Work and Pensions (DWP) to cover the work undertaken on benefit changes.
- 4.8 In line with the previous quarter a saving of £0.500m is anticipated in loan charges due to continued favourable interest rates. The achievement of this underspend will depend on the pace of delivery of the capital programme and the budgeted level of slippage being achieved. This issue is covered in more detail in the report on capital monitoring on this committee agenda.

5. Housing Revenue Account (HRA)

- 5.1 As shown in **Appendix 2** the HRA anticipates a year end overspend of £0.091m. Void repairs and a shortage of housing rental income are showing as overspends, however underspends on most expenditure budget lines and increases in other rental streams are compensating for the overspend.

6. Budget Savings

- 6.1 Approved budget savings of £34.9m are required to be delivered in-year in order to achieve a balanced budget. These budget savings were approved by Council in February 2016 and December 2014.
- 6.2 All budget savings have been ranked as Green, Yellow, Amber or Red by the service director responsible for their delivery. This ranking reflects directors' assessments of whether the budget saving is being delivered, in full, in the intended manner. Any saving that is not being delivered in full will be factored into the service variances reported above as a budget pressure.
- 6.3 For any savings ranked as red it is unlikely that any element of the saving will be delivered in 2016/17. Those ranked as amber are ones where a significant risk to the delivery of the full value of the saving has been identified. In practice it is anticipated that a proportion of the total value of the amber savings will be delivered. Delivery of a number of amber savings has been delayed with full delivery expected in financial year 2017/18.
- 6.4 A summary of savings by service can be seen at **Appendix 6**. Full details of all service savings are reported to the respective service committees. Currently £25.6m of savings sit in the green and yellow categories and £9.3m sit in the red and amber categories.
- 6.5 **Appendix 7** provides a consolidated analysis of the total values of any red or amber corporate and transformational savings. These savings targets impact on all service budgets and each saving has a dedicated owner tasked to work with services to help deliver the saving. If these savings are not delivered in

the intended way it is anticipated that service directors will identify alternative means of delivering the required level of saving.

6.6 As detailed in section 3.2, three of the savings shown in **Appendix 7** have not been allocated to services. Those are:

- Schools Energy Incentives- £0.531m
- Attendance Management- £0.500m
- Savings to be identified- £0.237m

Work is ongoing to deliver these savings and once any cashable savings are identified these will be removed from service budgets.

6.7 Following site audits, energy and water improvements identified for Council HQ & Tigh Na Sgìre in Portree will be delivered and funded in 2016/17 using the Council's Carbon Clever Fund. This will realise recurring annual savings of £0.035m from 2017/18. Further audits will be scheduled between January and March 2017. It is estimated that this work will realise annual savings of approximately £0.060m to £0.080m.

6.8 Work is also being progressed to downsize water meters at sites where it is financially viable. As commercial water bills are calculated based on the amount of water consumed and the size of the entry pipe into the site, downsizing the meter can reduce cost of the bill. Although the process is heavily dependent on Scottish Water authorising the work, it is anticipated that five sites will have their meters downsized by March 2017. It is expected that this will realise recurring annual savings of £0.044m from 2017/18 onwards.

6.9 The schools energy efficiency working group continues to meet quarterly. The group will oversee and direct the energy efficiency savings programme and assist in the adoption of initiatives across the Council. A range of actions have been identified that include implementation of project and behavioural initiatives and driving the change required to reduce consumption.

6.10 Work continues with regard to attendance management with the work developing with three main strands. A mandatory attendance management course for managers has been introduced with 171 managers having attended by the end of October. Improved quarterly data is being provided to directors providing information on staff absent for over 28 days, or with 4 periods of absence, over the last 12 month period. Finally an Attendance Support Officer has been established to prioritise problem areas and actively engage with managers. This post is focusing on areas where cover is brought in for the absent staff member and by the end of October was engaged in 47 different cases. Section 8 of this report focuses on the cost of absence and highlights the difficulties of turning any improvement in attendance into a cashable saving.

6.11 **Appendix 8** provides a list of service specific savings ranked as red or amber. These savings have been reported to their respective service committees and any elements of these savings not being delivered in the intended way are being addressed by management action elsewhere within the services.

7. Revenue Balances

7.1 **Appendix 5** shows a forecast year end revenue balance of £10.504m which equates to 1.9% of the Council's annual revenue budget. This percentage is at historically low levels and falls outside the 2-4% range suggested by Audit Scotland.

- 7.2 Having a non-earmarked general fund balance gives the Council the ability to manage any cost pressures that may emerge at any point in time as well as funding to effect transformational change. As part of the budget setting process for 2017-18 members may wish to consider whether efforts should be made to increase that balance.
- 7.3 A number of risks remain in the current financial year and should any of those crystallise they may require to be funded from balances if the impact cannot be contained within service budgets. As always the risk of an adverse winter has the potential to impact significantly on Community Services budgets.
- 7.4 There are a number of risks relating to the ICT Transition and Network Programmes (reported separately on this agenda). Specific financial risks are the cost of exit from the current contract, the risk of increased costs arising from the planned network refresh and the risks associated with the transition to the new SWAN Wide Area Network, which is currently delayed requiring contingency arrangements to be put in place to ensure continuity of service.

8. The Cost of Staff Absence

- 8.1 At the previous meeting of this committee Members asked for more information on the cost of staff absence. Whilst it is not possible to attribute an absolute figure to staff absence the following information may give some useful contextual information.
- 8.2 In 2015/16 £9.11m was taken from staff salaries to reflect staff on sick leave. Of this figure £8.07m was paid to staff as sick pay. The difference of £1m is likely to reflect staff on longer term sick leave who are being paid at a reduced salary level or are no longer receiving sick pay.
- 8.3 In short, if the Council has no sickness absence at all it would have £9.11m of additional productive staff in the workforce.
- 8.4 To translate that figure into a potential cost saving becomes more difficult. If any of those absences are covered by an additional member of staff being brought into the workforce then the cost of that cover could be avoided.
- 8.5 For absences that are not covered by an additional member of staff it could be argued that the established workforce is of a size that provides capacity to cover staff on sick leave. If the level of sick leave reduces it could be argued that the establishment should reduce accordingly. Alternative explanations could be that absence impacts on performance and that if an absence is not covered then there is a corresponding level of reduction in performance. It is also possible that staff work additional hours to mitigate other staff absences. Whichever explanation holds true it would be difficult to reduce established staffing budgets to reflect a decrease in absence levels.

The cost of covering staff sickness absence

- 8.6 One way a real cashable saving could be made from reducing staff sickness absence would be for posts where cover is brought in. If the cost of absence cover reduces then a budget saving could be made. Posts of this nature are the primary focus of the Attendance Support Officer as detailed in section 6.10.

- 8.7 At present the Council's financial systems do not differentiate between the costs of overtime, temporary, agency or short term staff brought in to cover sickness absence as opposed to cover for any other reason such as covering for a vacant post or allowing attendance on a training course.
- 8.8 An exercise was done in 2012/13 to look at the reasons for the employment of supply teachers in schools. The data from that period suggested 42% of total supply cost related to long term sickness and 19% to short term sickness.
- 8.9 Evaluation of the delivery of the attendance management saving can be better made at the end of the financial year by reviewing staff absence statistics as well as annual cost information for the categories of spend identified above.

9. Implications

- 9.1 Resource implications are noted in this report.
- 9.2 There are no risk, legal, equality, climate change/Carbon Clever, rural or Gaelic implications arising as a direct result of this report.

Recommendation

Members are invited to consider the financial position of the General Fund and HRA revenue budgets at 30 September 2016 and to note the estimated year end position.

Members are asked to note the status of budgeted savings in the year

Designation: Director of Finance

Date: 14 November 2016

Author: Edward Foster, Head of Corporate Finance

Background Papers: Service monitoring statements

Revenue Expenditure Monitoring Report -General Fund Summary

1 April to 30 September 2016

| | Actual Year to Date £000 | Annual Budget £000 | Year End Estimate £000 | Year End Variance £000 |
|----------------------------------|--------------------------------|--------------------------|------------------------------|------------------------------|
| Table A: By Service | | | | |
| Care and Learning | 167,988 | 389,481 | 390,844 | 1,363 |
| Chief Executive's Office | 2,817 | 5,060 | 5,048 | (12) |
| Corporate Development | 6,486 | 16,958 | 17,166 | 208 |
| Community Services | 27,586 | 54,420 | 54,420 | 0 |
| Development and Infrastructure | 7,821 | 8,094 | 8,094 | 0 |
| Finance Service | 8,138 | 13,041 | 12,551 | (490) |
| Welfare Services | 13,368 | 14,080 | 14,080 | 0 |
| Service Total | 234,204 | 501,134 | 502,203 | 1,069 |
| Valuation Joint Board | 1,278 | 2,550 | 2,550 | 0 |
| Non Domestic Rates reliefs | 730 | 701 | 730 | 29 |
| Loan Charges | 0 | 56,288 | 55,788 | (500) |
| Interest on Revenue Balances | 0 | (180) | (180) | 0 |
| Unallocated Budget | 0 | 567 | 567 | 0 |
| Unallocated Corporate Savings | 0 | (1,605) | (306) | 1,299 |
| Total General Fund Budget | 236,212 | 559,455 | 561,352 | 1,897 |

Table B: By Subjective

| | | | | |
|----------------------------------|-----------------|------------------|------------------|--------------|
| Staff Costs | 153,514 | 320,814 | 317,037 | (3,777) |
| Other Costs | 167,108 | 445,969 | 449,719 | 3,750 |
| Gross Expenditure | 320,622 | 766,783 | 766,756 | (27) |
| Grants | (31,267) | (60,591) | (60,445) | 146 |
| Other Income | (53,143) | (146,737) | (144,959) | 1,778 |
| Total Income | (84,410) | (207,328) | (205,404) | 1,924 |
| Total Revenue Expenditure | 236,212 | 559,455 | 561,352 | 1,897 |

Financed By:

| | | | | |
|----------------------------------------|----------------|----------------|----------------|--------------|
| Aggregate External Finance as notified | 152,234 | 435,652 | 435,652 | 0 |
| Additional resources | 2,826 | 2,826 | 2,826 | 0 |
| Council Tax | 76,502 | 116,327 | 117,245 | 918 |
| Use of earmarked balances | 4,480 | 4,480 | 4,480 | 0 |
| Use of non earmarked balances | 170 | 170 | 1,149 | 979 |
| Total General Fund Budget | 236,212 | 559,455 | 561,352 | 1,897 |

Actual expenditure to date as % of annual budget

| | |
|-----------|-----|
| This year | 42% |
| Last year | 42% |

Revenue Expenditure Monitoring Report - Housing Revenue Account Summary

1 April to 30 September 2016

| | Actual Year to Date £000 | Annual Budget £000 | Year End Estimate £000 | Year End Variance £000 |
|------------------------------|--------------------------------|--------------------------|------------------------------|------------------------------|
| Staff Costs | 2,129 | 4,806 | 4,771 | (35) |
| Other Costs | 8,965 | 25,713 | 25,839 | 126 |
| Loan charges and interest | 0 | 20,300 | 20,300 | 0 |
| Gross Expenditure | 11,094 | 50,819 | 50,910 | 91 |
| House Rents | (23,234) | (48,769) | (48,489) | 280 |
| Other rents | (864) | (1,649) | (1,822) | (173) |
| Other income | (459) | (356) | (554) | (198) |
| Interest on Revenue Balances | 0 | (45) | (45) | 0 |
| Gross Income | (24,557) | (50,819) | (50,910) | (91) |
| Total HRA | (13,463) | 0 | 0 | 0 |

Actual expenditure to date as % of annual budget

| | |
|-----------|-----|
| This year | 22% |
| Last year | 16% |

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| Revenue Expenditure Monitoring Report - General Fund Budget |
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| 1 April to 30 September 2016 |
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| | £m | £m |
|------------------------------------------------------------|---------|----------------------------|
| Budget as agreed by Highland Council on 25 Feb 2016 | | 555.731 |
| Less : Ring-fenced grant (Gaelic) | | (0.940) |
| Grant Funding Redeterminations | | 0.014 |
| Agreed use of non-earmarked balances | | |
| Redundancy and Lump Sum | * 0.129 | |
| Sensory Impairment | * 0.040 | |
| | <hr/> | 0.170 |
| Use of/(contribution to) earmarked balances | | |
| Children's Services Investment | 0.094 | |
| Citizens Advice Bureau | * 0.102 | |
| Health Coordinator/Community Food and Health Practitioner | * 0.220 | |
| ICT Investment Funds | * 0.585 | |
| Strategic Change and Development Fund | * 0.066 | |
| Count Your Cash | * 0.007 | |
| Sensory Impairment | * 0.008 | |
| Invergordon Rationalisation Project | * 0.020 | |
| Developer Contributions | * 0.012 | |
| Voluntary Severance Strain on Pension | * 3.366 | |
| | <hr/> | 4.480 |
| Use of Other Reserves | | |
| | <hr/> | 0.000 |
| Total General Fund Budget at 30 September 2016 | | <hr/> <hr/> 559.454 |

* changes applied to budget during quarter 2 16/17

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| Revenue Expenditure Monitoring Report - General Fund Budget |
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| 1 April to 30 September 2016 |
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Table A Unallocated Budget

| | £m |
|-----------------------------------------|----------------------------|
| Provision for Auto-enrolment | 0.167 |
| Provision for Holiday Pay | 0.400 |
| Unallocated Budget at 30 September 2016 | <u><u>0.567</u></u> |

Table B Unallocated Corporate Savings

| | £m |
|----------------------------------------------------|----------------------------|
| Schools Energy Incentives | 0.531 |
| Attendance Management | 0.500 |
| Transformation Savings | 0.575 |
| Unallocated Corporate Savings at 30 September 2016 | <u><u>1.606</u></u> |

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| Revenue Expenditure Monitoring Report - General Fund Balance |
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| 1 April to 30 September 2016 |
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General Fund Balance

| | Earmarked balances £m | Non- earmarked balances £m | Total £m |
|---------------------------------------------------------------------------------|-----------------------------|-------------------------------------|-------------|
| Balance at 1 April 2016 (Audited) | 18.757 | 11.653 | 30.410 |
| Use of balances included in budget as agreed by Highland Council on 25 Feb 2016 | 0.000 | 0.000 | 0.000 |
| Use of balances per Appendix 3 | (4.480) | (0.170) | (4.649) |
| Movement in balances per Appendix 1 | (4.480) | (0.170) | (4.649) |
| Net service overspend per Appendix 1 | 0.000 | (1.897) | (1.897) |
| Additional financing | 0.000 | 0.918 | 0.918 |
| Balance at 30 September 2016 | 14.277 | 10.504 | 24.782 |

Analysis of all service budget savings by RAYG ranking

Appendix 6

Table 1

| | Total | | | | Total |
|--------------------------------|---------------|--------------|--------------|--------------|---------------|
| | Green | Yellow | Amber | Red | |
| Care and Learning | 11.682 | 0.000 | 3.058 | 0.552 | 15.292 |
| Chief Executive's Service | 0.966 | 0.000 | 0.109 | 0.004 | 1.079 |
| Community Services | 3.510 | 0.000 | 1.551 | 0.579 | 5.640 |
| Corporate Development | 1.326 | 0.000 | 0.882 | 0.093 | 2.301 |
| Development and Infrastructure | 3.122 | 0.000 | 0.534 | 0.411 | 4.067 |
| Finance | 4.690 | 0.033 | 0.157 | 0.031 | 4.911 |
| Unallocated Savings | 0.205 | 0.100 | 1.063 | 0.237 | 1.605 |
| Total | 25.501 | 0.133 | 7.354 | 1.907 | 34.895 |

Corporate and transformation savings with red or amber rated elements

Appendix 7

| Ref. | Activity Heading | Savings Proposal | 2016/17 saving | Element Amber | Element Red |
|----------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|-------------|
| PIM16 | Transport Programme | Seeking contract variation opportunities for school and public bus services provision; home-to-school transport efficiencies; future services provision re-tendering | 0.625 | 0.625 | |
| Corp 6 | Recruitment Freeze | Recruitment freeze for non-exempt posts | 0.575 | 0.008 | |
| Corp - Schools Energy | Energy | Schools Energy Incentives | 0.531 | 0.531 | |
| Corp 8 | Attendance Management | | 0.500 | 0.500 | |
| Corp 4, TSP Proc 1 & 3, TSP WPP4-SSJV9 | Procurement | Procurement Shared Service & Collaborative Spend | 0.700 | 0.451 | 0.249 |
| Corp 2 | Fees & Charges | 10% increase on all fees and charges that are not nationally set, or a different amount has already been agreed | 0.487 | 0.308 | |
| 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 | 0.435 | 0.140 | 0.326 |
| PIM22 | Mobile Technology | Roll out of processes developed for Housing in support of mobile working, scheduling and appointments | 0.384 | 0.100 | 0.284 |
| Corp 3 | Energy | Reduced consumption, pricing & behavioural change | 0.250 | 0.223 | |
| IG10 | Support for Council Renewable Projects | Capital investment in wind farms, solar panels and exploitation of methane gas from Longman landfill site to generate electricity | 0.234 | | 0.234 |
| | Information Management | | 0.232 | | 0.136 |
| TN008 | ICT | Develop ICT architecture & related efficiencies | 0.200 | 0.200 | |
| Corp 1 | Salary Sacrifice | Savings from salary sacrifice schemes | 0.204 | 0.113 | |
| Corp 7 | Management and staffing savings | Agency Staff | 0.168 | 0.004 | 0.054 |
| 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 | 0.150 | 0.054 | |
| WCG6 | Employability | Social Impact Bonds | 0.150 | | 0.150 |
| | Savings to be Identified | | 0.237 | | 0.237 |
| PIM2 | Attendance Management | Reduction in sickness absence by continuing to adopt a robust and consistent approach to attendance management | 0.147 | 0.009 | 0.107 |

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|--------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| PIM2A | Travel, Subsistence and Overtime | Reduction in the costs of staff travel, subsistence and overtime through management action and greater use of technology | 0.124 | 0.051 | |
| IG4 | Income Generation - Planning | Introduce charge for local pre-application advice packs | 0.045 | 0.045 | |
| PIM17 | Planning & Development Services | Levy a fee for accelerating the delivery of discharge of conditions for large scale projects (generally renewables) within specified timescales | 0.040 | 0.040 | |
| WPP4-SSJV4 | Shared Services - Care Performance & Contracting | Opportunity to generate efficiency savings through a Shared Service model | 0.032 | 0.032 | |
| Total | | | 6.450 | 3.434 | 1.777 |

| Service | Activity Heading | Saving category | Savings Proposal | 2016/17 £m | Saving RAYG |
|---------|-------------------------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|
| C&L | Secondary Education | Efficiencies | Introduce a standard timetabling structure across Highland secondary schools, based on 33 periods, which is the optimal staffing and timetabling model | 0.075 | R |
| C&L | Transfer of Residential Properties | Efficiencies | Saving of the maintenance budget following the planned transfer of former ECS residential properties to Community Services | 0.030 | R |
| C&L | Management of Secondary School Facilities | New initiatives | Transfer of management of secondary school community use to HLH | 0.025 | R |
| C&L | Residential care | Efficiencies | Cease use of all spot purchased beds with external contractor | 0.550 | A |
| C&L | Secondary Education | Efficiencies | Use of more technology to deliver the curriculum | 0.400 | A |
| C&L | Conserved teacher salaries | Efficiencies | Current national conservation of salary arrangement ends April 2016 | 0.200 | A |
| C&L | School Catering | Efficiencies | 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 | A |
| C&L | School Lets | Income generation | Increased income from school lets, arising from school lets review and potential changes to that policy in relation to free lets. | 0.150 | A |
| C&L | Management and staffing savings | Management and staffing savings | Management Savings - 2 posts- C&L senior management structure | 0.150 | A |
| C&L | Secondary Education | Service reviews | Re-job sizing secondary school promotion structures | 0.100 | A |
| C&L | Eden Court | Third parties | 16.8% saving target | 0.100 | A |
| C&L | School Lets | Income generation | Over and above existing savings relating to the phasing out of free lets, look to further increase the charges levied on users. | 0.035 | A |
| C&L | School Transport | Efficiencies | Review arrangements for Gaelic school transport provision to target a 6% saving against the current spend of £0.332m | 0.020 | A |
| C&L | School Transport | Efficiencies | Review arrangements for school transport provision to denominational schools to target a 6% saving against the current spend of £0.070m | 0.004 | A |
| CD | ICT | Efficiencies | Reduction in costs targeted from the new ICT Contract due to be awarded in July 2016 with commencement of delivery of service from early 2017. Savings for 2016/17 will be achieved by moving to the new Managed Print Service early. | 0.250 | A |
| CD | ICT | Efficiencies | Re-procurement of mobile/landline telephony and SWAN savings | 0.300 | A |
| CEO | Emergency Planning | Cessation/reduction of service | Reduction in Emergency Planning | 0.035 | A |

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|-----|---------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------|---|
| CEO | Management and staffing savings | Management and staffing savings | Corporate Comms- Further restructuring savings | 0.060 | A |
| CS | Car Parking | Income generation | Weekend charging for the use of HQ car park | 0.020 | A |
| CS | Burials and Cremations | Income generation | Accelerate agreed increase (increase agreed HC 18/12/14) | 0.633 | A |
| CS | Lighting | Efficiencies | Street lighting - energy, LEDs, timings, spacings, controls | 0.128 | A |
| CS | Burials and Cremations | Income generation | Increase interment charges by 10% pa for 4 years | 0.091 | A |
| CS | Burials and Cremations | Income generation | Increase lair purchase charges by 12% in year 1 and 10% pa for the next 3 years | 0.087 | A |
| CS | Burials and Cremations | Income generation | Increase cremation charges by 10% pa for 4 years | 0.064 | A |
| CS | Burials and Cremations | Income generation | Increase interment charges to equal cremation charges in year 1 (+15%) and add 5% pa thereafter. This is additional to 7a. | 0.046 | A |
| D&I | Housing Development | Income generation | Increased Industrial Development Charges | 0.026 | A |
| D&I | Planning & Building Standards | Income generation | Planning & Building Standards Fees | 0.050 | A |
| D&I | Industrial & Investment | Income generation | Industrial Property Rental Income | 0.050 | A |
| D&I | Environmental Studies | Service reviews | Provision of Advice in-house (consultancy cost saving) | 0.050 | A |
| D&I | Planning & Building Standards | Income generation | Increased Planning & Building Standards Fees | 0.025 | A |
| D&I | Housing Development | Income generation | Housing Development Charges | 0.025 | A |
| D&I | Review Work for Common Good | Service reviews | Review Charges Common Good | 0.020 | A |
| D&I | Planning & Building Standards | Income generation | Permitted Development Enquiries Fee Income | 0.010 | A |