CLACKMANNANSHIRE COUNCIL

Report to Resources & Audit Committee

Date of Meeting: 25 September 2014

Subject: Support Services Finance and Performance report 1.4.14 – 30.6.14

Report by: Senior Support Services Manager

1.0   Purpose

1.1.   This paper reports to Committee Support Services performance for the first quarter of 2014/15.

1.2.   The report highlights service activity, achievements and performance between April and June 2014. It also identifies future challenges, opportunities and risks.

1.3.   The report includes financial performance with the aim of providing an overview of performance for the first quarter of 2014/15.

2.0   Recommendations

2.1.   The Committee is asked to note the report, comment on and challenge performance as appropriate.

3.0   Service Activity - key issues

3.1   Introduction

3.1.1   The Support Services vision is to ensure that financial and human resources, IT systems and governance processes are aligned to the strategic aims of the organisation to facilitate the delivery of the Council's corporate priorities in a legally compliant, cost effective and efficient way.

3.1.2   The Support Services mission as set out in the service business plan is "to provide high quality, professional, value added proactive advice and support to enable senior officers, managers, elected members and staff in the delivery of their strategic and operational objectives" This includes advice and support to manage resources whether they are human, technological or financial.

3.1.3   The remit and name of support services is due to change during 2014/15. A new Head of Service will be recruited and the service will be re-named Resources and Governance.   Some movement in terms of service responsibility is also due to take place with Revenues becoming more closely

aligned with the Housing Service and Asset Management moving to the remit and responsibility of the restructured Resource and Governance Service. For the purposes of the Q1 report, all services' performance are reported as in previous years. Changes will be reflected as they happen over the next three to six months.

3.2   Shared services -

3.2.1   A report to Council in June 2014 set out the aims of the two Councils to develop a Lead Authority model for the future provision of shared services. A full business case will be developed that will provide direction and identify actions required in the future. Clackmannanshire will continue to be the Lead Authority for Social Services.

3.2.2   All support services currently involved in supporting shared services will be involved in future plans with the aim of providing more meaningful support that enables social services to deliver front line services to vulnerable groups. Service Managers have already been involved in consideration of options and will continue to be involved in future planning sessions.

3.3   Equal pay issues

3.3.1   A final settlement session was held on 19 July 2014 with the aim of settling as many as possible of the outstanding equal pay claims. The value of claims settled and signed off at this session totalled £18,500 and all were paid through July payroll or via BACS for former employees. Work has been carried out with national Trade Union representatives to ensure a consistent approach.

3.3.2   Provision of £301k has been made in the Council's accounts for future claims. This figure includes an allowance for payment to HMRC for outstanding claims. Payment of tax due for all earlier EP claims paid was made prior to the 2013/14 financial year end, with 14% tax still to be paid on the July payments. The Council's external auditors consider this to be a prudent provision. A review of the provision will be carried out once the number and potential costs of any remaining claims is verified.

3.4   The annual internal audit plan for 2014/15 was agreed at the full Council meeting in March 2014 as recommended by the Resource and Audit Committee. Progress against the 2014/15 annual plan is in line with expectations and a staff vacancy has now been filled. Three internal audit reports are submitted to Committee today.

3.5   Budget Challenge 2014/15   Three cross cutting, corporate budget challenge matters are being progressed. The three themes are: Voluntary Severance, Procurement and Terms & Conditions. A small number of additional, Support Services operational savings that will be delivered in 2014/15. **Appendix A** demonstrates progress against each service / policy saving and identified efficiency saving.

3.5.1   A revised version of the Voluntary Severance process has been launched through Connect and Service Managers. This introduces more flexibility in releasing employees expressing an interest in this option. At the time of writing 67 employees have submitted expressions of interest with 17 approved. The successful VS applications are being processed through the

system and with relevant Services. Savings will be set against the £100k budget savings identified for 2014/15.

3.5.2   The Procurement Manager continues to work with the "Procurement Matters" group comprised of identified employees across all services. The aim is to improve understanding of the procurement process and practice, reduce risk and generate additional savings. Methods of tracking and managing the savings achieved are also being discussed with a view to achieving the budget savings set out as part of the 2014/15 budget challenge process.

3.5.3   As a result of negotiations with recognised Trade Unions during 2013/14, changes were made to employees Terms & Conditions with a reduction for a FTE from 36 to 35 hours. This change along with the associated reduction in salary was implemented on 1 July 2014. This action will produce savings of **c£875k** during 2014/15 with a residual **c£300k** in 2015/16. Progress will be monitored with actual savings achieved reported quarterly.

3.6   <u>Annual Governance Statement</u> - The established process for providing the Council's Annual Governance Statement was completed during the first quarter of 2014/15.   As in previous years, common improvement themes emerged for each service leading to identification of the corporate position. The Corporate Management Team and Depute Chief Executive are looking to bring forward improvements to further embed arrangements within Services. Consideration is being given by to how actions taken to improve performance in these areas will be reported.

3.7   <u>HR & Payroll system (iTrent)</u>. The project has now delivered phase two, with Managers and Employees Self Service introduced for the start of the new financial year. A number of high level Management Information reports are now being produced with the ability to drill down further on a service or team basis. Overtime is also being monitored on a monthly basis through the use of itrent. Increased utilisation of the system will result in further efficiencies once the authorisation of overtime and expenses are automated, reducing the need for paper forms and dual entry of data.

3.8   <u>Welfare Reform</u> - The Scottish Government's Settlement & Distribution Group will be considering the distribution of the £15m additional Scottish Government funding for 2014/15, to fully mitigate the under occupancy charge. A recommendation will be made at the end of August and councils should be informed of their allocations shortly thereafter. Councils have now received a letter of comfort from the UK and Scottish Governments providing assurance that councils will not be penalised for spending on DHPs beyond the DWP cap, prior to the powers to vary the cap being transferred to Scotland. The legislation to give the Scottish Government the powers on the DHP cap are expected to be in place later in this financial year.

3.8.1   The Council received additional funding of £264k for Discretionary Housing Payments in October 2013 which allowed the revenues team to allocate funds to applicants who did not meet previous criteria. The same approach is being taken in 2014/15. The Welfare Reform Working Group continues to meet on alternate months and is actively looking at workstreams around employability, debt advice and recovery. Delivery of the face to face advice service is being reviewed as part of the overall review of Advice and Guidance Services within the Making Clackmannanshire Better programme.

3.8.2 Applications for the Scottish Welfare Fund, crisis grant, continue to be received at a lower level than anticipated which is consistent with the national trend. The service continues to monitor this, but no consistent evidence has yet emerged to explain this trend. Scottish Welfare Fund Spend levels nationally in June 2014 was £2.85 million against a flat 12 monthly profile of £3.13million. For Clacks, Crisis Grants spend was £6,200 against available annual funds of £119,000 with Community Care Grants spend £100,000 against available annual funds of £343,000. There is some flexibility for disbursement of funds between these grants.

3.8.3 The Scottish Government has indicated that the funding for SWF for 2015/16 is budgeted at the same level as for 2014/15, ie £33m programme budget and £5m administration funding. Options for distribution will be considered by the Settlement and Distribution Group in August for recommendation at the August Leaders meeting. This will recognise that the permanent scheme is expected to be phased in during 2015/16, this being the subject of the Welfare Funds (Scotland) Bill and Regulations.

3.9 The ICT service has procured the required equipment for Speirs Centre and Redwell School, and facilitated the temporary relocation of Alloa library to Lime Tree House. It has also overseen the transition of the Government secure network from GSX to PSN, including changing all GSX email accounts to GCSX email accounts.

3.10 The Accountancy management team has been complete since January 2014 with both new Team Leaders settling in well. The new team has completed the year end accounts process and is now moving into the annual accounts process, working with the Council's external auditors.

3.11 Kilncraigs - Support services teams moved to Kilncraigs in March 2014 and have settled into the new environment. Managers are encouraging employees to work in new and different ways to improve efficiency and introduce enhanced working conditions. An early issue with cabling, resulting in downtime for ICT service users, is now resolved

3.12 Work continues to develop the use of ICT in line with the ICT Strategy. ICT Budgets have been centralised which will lead to improved management of ICT contracts and a more corporate approach to managing ICT spend. Internet Protocol (IP) telephones have been deployed throughout Kilncraigs and other Council buildings allowing staff to be able to work flexibly by logging in from any location. State of the art mobile computers and interactive touch screens have been procured for the new Redwell School which is linked to the Council network and the internet by high speed fibre optic network connections. As part of the strategy to improve the resilience of Council ICT systems, the Council's key financial system has been upgraded to a new platform which provides significantly improved Disaster Recovery capabilities.

4.0 Performance

4.1 The majority of support services work supports the corporate priority of ensuring the Council is effective, efficient and recognised for excellence. However, both legal services and the revenues and payments team support the corporate priority of ensuring vulnerable people are supported.

4.2 The KPIs reported are those agreed for the Support Services business plan for 2014/15. A number of the agreed performance indicators relate to corporate performance and some will only be reported on an annual basis. Comments are made within the Covalent report (**Appendix B**) with some additional information below.

4.3 Revenues & Benefits team performance has improved steadily since issues were identified in January. An action plan was agreed with managers and the team with weekly performance reports being produced to map progress and identify any slippage. Business processes have been analysed and systems issues identified and rectified where possible. This performance data has been shared with DWP and a meeting was held in July to discuss actions and outcomes. Longer term, sustainable improvements have been identified and will be implemented.

4.4 Sickness rates for support services staff show a decrease when compared with absence rates for 2013/14. Absence levels have decreased from an average of 3.25% in 2013/14 to 2.54% during the first quarter of 2014/15. All Managers and Supervisors are taking a proactive approach to managing absence and utilising the Council's absence management policy.

5.0   Financial Performance

5.1 The undernoted table outlines the financial position as at the **30 June 2014**, comparing the projected expenditure for this period with the profiled forecast outturn. An analysis of variances in respect of each service area to date is attached in **Appendix C** to this report.

	Annual Budget	Projected Outturn to 31.3.15	Variance
	£000	£000	£000
Director	118	117	(1)
Accountancy	1,343	1330	(12)
Revenues & Payments	1,556	1622	66
Head of Support Services	92	48	(44)
Governance	1,545	1487	(58)
IT	1,675	1609	(65)
Centralised IT	617	617	
Total	**6,947**	**6831**	**(116)**

5.2 The variance shown against ICT is due to vacancy management with no provision for maternity cover and vacancies filled at lower salary points.

5.3 Centralised IT shows as a budget for the first time in 2014/15. IT expenditure across the Council has been consolidated and brought to the centre to identify

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potential savings and to ensure management of systems and software is in accordance with the Council's ICT Strategy. Overspend from previous years will be managed and it is anticipated that additional savings could be made in future years.

5.4 The variance shown against Accountancy is due to vacancies being filled later than planned although some agency cover is being used in the short term. The valuation of assets that takes place every five years is contributing to overspend.

5.5 The majority of the variance shown against Revenues & Payments relates to an unexpected variance of £55k in the reduction in DWP Housing Benefit and Council Tax Administration funding by £100k compared to the budgeted figure of £45k which was projected in line with earlier activities. The remainder is made up of staff costs associated with iTrent HR/Payroll project.

5.6 The variance in the Governance service is due to delayed recruitment to a number of posts, an increased cost in the corporate occupational health contract of £16k due to the withdrawal of a partner from a joint contract, a £10k spend on immediate physiotherapy services aimed at keeping employees at work, and small under spends in a number of other areas.

5.7 The position of Head of Service remains vacant and generates savings of £44k for this financial year. The recruitment process is taking place over August and September 2014 with the aim of appointing a new Head of Service to be in post for January 2015.

5.8 Forecast outturn is for a £116k or 1.67% underspend. It should be noted that all services will generate some savings as a result of the holiday buy back scheme introduced this year. Budgets have been adjusted to take into account the reduction in hours and salaries generated by moving to a 35 hour FTE. Voluntary severance savings will be generated later in the financial year but will be reported against corporate savings.

6.0 Progress in Delivering Planned Budget Savings in 2014/15

6.1 Support Services will be delivering savings of £12k during the 2014/15 budget year as well as taking the lead on implementing, monitoring and reporting on corporate savings or additional income amounting to £1,748k Progress in each of these areas is summarised in **Appendix A**:

7.0 Achievements

Set out below are the achievements reported by all support services for the period April 2014 to June 2014.

7.1 Phase two of the integrated HR and Payroll system project launched employee and manager self service in April 2014. Additional system and process enhancements mean Management Information is being provided to CMT and Service Management Teams on a monthly basis for analysis and monitoring.

7.2 The HR and Payroll team completed the work required to change contracted hours in line with the negotiated change to Terms & Conditions. All changes were completed for the July payroll deadline.

7.3 The job families project commenced phase 1 as planned and a small team, including Trade Union representation, is working on issues including pay scales, job families and increments. This is a key activity in the theme "Developing Our People" contributing to Making Clackmannanshire Better Work stream (5) Making Our Organisation Stronger.

7.4 The HR team dealt with 1900 applications for the 25 positions available in early years as a result of changes recently introduced. The table below sets out statistical data related to employment issues dealt with by the HR team during Q1. There has also been recruitment activity for a number of senior appointments during the first quarter of the year. (Council and Assessors)

Count of Lead Adviser/ Asst Adviser	Service				
ER Issue	Education	F&C	S2C	Social Work	Grand Total
Absence/Absence Management	6	7	6	9	28
Capability	3	4	13	7	27
Contract Change Consultation		4			4
Dignity at Work				2	2
Disciplinary	3	1	12	3	19
ET				1	1
Grievance	2			1	3
Other				1	1
Redeployment				1	1
Redundancy			1		1
Restructuring		1	2	3	6
Grand Total	14	17	34	28	93

7.5 The successful Lottery bid for £131k to support the set up and operation of a basic banking service by Grand Central Savings (GCS) means that funding will be received over the course of 2014/15. The arrangement is similar to that of a Credit Union but will accept those customers that would not be able to set up a Credit Union type account. Based on the profile of Clackmannanshire, this arrangement will benefit many of those who are restricted from operating a bank account currently and will provide support to manage income and budgets. Options are currently being considered on where GCS will be based. Once agreement is made on the permanent base, the service should be up and running within three months. Meetings have been held in June and July between the Council, GCS, Ochilview HA and Paragon HA to discuss service delivery and identification and the targeting of potential customers

7.6 The Council's Health & Safety Management System was recently audited as part of the ABC Benchmarking Group by East Renfrewshire Council Health & Safety Team. Scores have improved in OH provision and also in the general provision of H&S advice. Under the same benchmarking scheme, the Council's H&S Officer audited Scottish Borders Council H&S Management System.

8.0 Opportunities, Challenges and Risk

8.1 The following opportunities, challenges and risks have been identified by Support Service Management team between April 2014 and June 2014 as well as through the business planning process that was completed in April 2014.

8.1.1 The shared services Lead Authority model detailed at 3.2 will provide opportunities for more work to be shared across the support service teams in Clackmannanshire and Stirling, potentially simplifying support arrangements and potentially delivering savings. However, it is likely that the development and validation of Business Cases and the Change Programme to implement a Lead Authority model may generate significant workload for the legal, HR, ICT, Procurement and finance teams.

8.1.2 A continuing level of uncertainty exists related to the introduction of Universal Credit. Two Scottish Local Authorities are taking part in trials of Local Support Services from September 2014, which will run for 12 months. The risk of knowledgeable and skilled employees leaving due to uncertainty about the future remains. COSLA is continuing to press the case with the UK Government to protect the housing benefit administration funding provided by DWP. The Minister for Welfare Reform, Lord Freud, has confirmed that no adjustment will be made to the grant funding in 2015/16 for Universal Credit migration, due to the slowdown. This does not include the reduction in funding relating to the introduction of SFIS.

8.1.3 PSN - despite achieving Compliance the ongoing demands of the Cabinet Office's compliance regime will continue to introduce cost, increased resource requirements and will constrain our ability to deliver mobile and flexible working. To mitigate this we continue to engage with colleagues at a national level to seek to influence the approved architectural designs. Preparations are underway for next year's compliance programme.

8.1.4 Work is underway to align Corporate Procurement procedures and processes to the external procurement influences taking place over the next year including:

- The forthcoming procurement reform bill

- Change to the EU procurement legislation

- Proposed changes to construction procurement

Papers and reports will be produced for the relevant Committee or full Council recommending changes to existing policy or procedures to ensure compliance.

8.1.5 The HR and Payroll team wrote to all employees (except teaching staff) setting out the changes to Terms & Conditions on an individual basis in July 2014, communicating with more than 2,000 staff.

8.1.6 The LGPS is being updated in April 2015 to satisfy the requirements of the Public Sector Pension Act 2013 with the introduction of career averaging pensions. A Heads of Agreement on the scheme design was reached between COSLA, Unions and the Scottish Government in December 2013. The Heads of Agreement on the governance requirements is currently underway. This includes the introduction of the Scheme Advisory Board, Scheme Manager and Pensions Board. There are still a number of steps to be undertaken, including the introduction of legislation by the Scottish Government, which will expand on the Heads of Agreement, engagement with software suppliers and communications with employees. The future impact of Pensions Reform is being documented and the financial impact and risk

analysed. An implementation plan and communication plan will be produced for consideration later in the year.

8.1.7 DHP funding for 2014/15 is anticipated to be at the same level as in 2013/14. This will allow the most vulnerable in the community to continue to receive Council funding to offset the reduction in housing benefit resulting from under-occupation. Funding beyond this period is unknown, which presents a risk for future years.

8.1.8 The Annual Governance Statement for 2013/14 identified areas for improvement across all Council services. Although none is critical to service delivery, improvements will result in greater efficiency and compliance with internal controls and legislative requirements.

8.1.9 As a result of the change to 35 hours FTE, Pension Protection Certificates will be issued to all eligible staff. The time and cost of this process being absorbed in-house initially through an additional 1.0 FTE. On-going workload will be reviewed in September 2014. The HR and Payroll team are working closely with Falkirk Pensions service to ensure accurate and timely provision of information required.

8.1.10 The Service Management Team identified the risk that some projects could be delayed due to the reduction in hours from 1 July. Regular reviews of progress and prioritisation of projects will assist with the management of the situation.

8.1.11 Work continues with the Council's recognised Trade Union representatives to consider existing Terms & Conditions and any future changes that might be implemented to assist with required budget savings.

8.1.12 **SFIS -** COSLA continues to work closely with Trade Union colleagues to engage with DWP to ensure that the detail underpinning the commitment to staff protection is in place. This work has focussed around developing a set of national proposed measures which will be amended depending on the contracts each local authority has in place. Each local authority will need to negotiate their exact measures based on current contracts. The key outstanding issue is in relation to pensions. There is a commitment from DWP that existing provisions within LGPS would remain until this is resolved. Concerns also remain in relation to the location where staff transferring to the DWP will be based.

Every Council has now received notification of their proposed transfer date. For Clackmannanshire, this is November 2015.

8.1.13 In February 2014, it was confirmed by the Scottish Government that the Council Tax Rebate (CTR) funding nationally for 2014-15 would be £343 million, comprised of £320 million for CTR with the £23 million contribution to the gap. The Council's share of this is still to be confirmed, however if the distribution methodology remains consistent between the two years, Clackmannanshire's allocation would be approximately £3.418 million. Allowing for the £170,000 allocated by the Council as part of recognised budget pressures, this would result in a total fund in 2014-15 of approximately £3.588 million.

If the Council's CTR awards increase at consistent levels as in previous years at 2%, this would result in CTR claims of £3.786 million. With projected funding of £3.588 million, this would result in a gap by the end of 2014-15 of £198,000. The position has been identified as a financial risk and escalated accordingly. The situation will be monitored and the gap reported to Resource & Audit Committee as part of each service performance report.

9.0   Sustainability Implications

9.1   None

10.0   Resource Implications

10.1   Financial Details

10.2   The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate.   N/A

10.3   Finance have been consulted and have agreed the financial implications as set out in the report.   N/A

10.4   Staffing

10.5   There are no staffing implications associated with this report

11.0   Exempt Reports

11.1   Is this report exempt?   Yes ☐ (please detail the reasons for exemption below) No ☑

12.0   Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1)   **Our Priorities** (Please double click on the check box ☑)

The area has a positive image and attracts people and businesses	☐
Our communities are more cohesive and inclusive	☐
People are better skilled, trained and ready for learning and employment	☐
Our communities are safer	☐
Vulnerable people and families are supported	☑
Substance misuse and its effects are reduced	☐
Health is improving and health inequalities are reducing	☐
The environment is protected and enhanced for all	☐
The Council is effective, efficient and recognised for excellence	☑

(2)   **Council Policies**

None

13.0 Equalities Impact

13.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes ☐   No ☐   N/A

14.0 Legality

14.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers.   Yes ☐ N/A

15.0 Appendices

15.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A - Budget Challenge Savings progress to date

Appendix B - Covalent performance report

Appendix C - Financial performance to 30.6.14

16.0 Background Papers

16.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☑

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Julie Burnett	Senior Support Services Manager	2022

Approved by

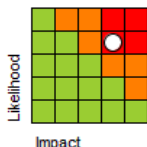| NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Depute Chief Executive	Signed: N Bridle
Elaine McPherson	Chief Executive	Signed: E McPherson

2014-15 Budget Savings Monitoring

Reference	Description of Saving	Year 1 2014-15 £	Year 2 2015-16 £	Chief Officer	Budget Holder/ Operational Lead Officer	Key Milestones /Commentary	Progress	Finance Verified
	SUPPORT SERVICES							
	Policy & Service Level Savings							
PS4	Increase in Council Tax for long-term empty properties	300,000	0	JB	Susan Mackay	Monthly monitoring of income achieved and variation in projections as a result of changes to property market.	Project plan in place which includes software updates, resolving IT issues and running testing with an implementation date of August 2014. July projections are currently showing £106K to be collected, which would mean a shortfall of £194K against the saving. Reports are being run weekly to establish the movement in empty properties and an update on the projection can be given monthly (it is a moving target).	yes
PS5	Income & Charging	175,000	0	JB	Liz Shaw	Monitor levels of income achieved through service accountants and monthly outturns	Accountancy working on at the moment	To be allocated across services
PS6	Subscriptions (various)	8,010	0	JB	Liz Shaw	Monitor spending across this category for all services	Support Services subscriptions cancelled or replaced with on line versions. Savings on target. £1,670 remaining from original saving which was not identified.specifically	Separate sheet for service impact
PS7	Advice and Review Guidance	30,000	0	AK	Julie Burnett	Any savings will be generated later in the budget year as a result of implementing changes as recommended by this review. Impact of changes to be monitored and budget reduced.	Report has been issued recently. More information available once reviewed. Links with MCB workstream identified and progress / actions will align with MCB work	to be agreed
PS8	Reduction in Chief Officer costs	90,000	0	EM	Gary Dallas	Reduction in number of posts confirmed. Vacant posts will be filled by Aug/Sep resulting in higher (cash) saving in 2014/15	Removal of Head of Service post within Facilities Management (currently Vacant), also small increase in Depute Chief Executive Budget in line with restructure	Yes
	TOTAL	**603,010**	**0**					

2014-15 Budget Savings Monitoring

Reference	Description of Saving	Year 1 2014-15 £	Year 2 2015-16 £	Chief Officer	Budget Holder/ Operational Lead Officer	Key Milestones /Commentary	Progress	Finance Verified
	Efficiency Savings							
ES10	Think where (former FVGIS) contract savings	6,588	0	JB	John Munro	Contract price reduced from 1.4.14	Contract in place, invoices at reduced cost already being received	LP - as per contract
ES11	Overtime restriction	50,000	0	TBC	Julie Burnett	Continued monitoring of expenditure	IA Report under consideration. CMT confirming that all OT must be authorised and only used for provision of statutory cover or emergency response. Services have identified instances when T might be required to maintain statutory services or provide a safe working environment for staff.	to be agreed with services
ES13	Staff Terms and Conditions changes (excluding teachers)	900,000	0	JB	Julie Burnett	Changes to T&Cs implemented with effect from 1.6.14. TBC	Implementation date of 1st July 2014. Changes have been processed by payroll team with assistance from Midland. Service budgets have been reduced for June outturns and projections also adjusted for reduction.Initial savins to 31.3.14 projected at **£950k** plus **£21k** for holiday buy back.	yes
ES14	Voluntary Severance	100,000	0	JB	Julie Burnett	VS applications to be processed and savings confirmed. Executive Team to have overview of all applications.	Update to be provided to CMT early June	to be agreed
ES15	Procurement	100,000	0	JB	Derek Barr	Savings identified, TBC with services and amounts removed from budgets from 1.4.14	Further work to be done to move saving to services	to be agreed
	TOTAL	**1,156,588**	**0**					
	Total Policy & Efficiency	**1,759,598**	**0**					

Resources and Governance Business Plan 2014-15 APPENDIX B

Quarter 1 Progress Report

KEY TO SYMBOLS

PIs		
Status	**Short Term Trends**	**Long Term Trends**
Compares actual performance with target	Compares actual performance with most recent previous	Compares actual performance with previous over the longer term
🛑 Alert	⬆ Performance has improved	⬆ Performance has improved
⚠ Warning	➖ Performance has remained the same	➖ Performance has remained the same
✅ OK (performance is within tolerance limits for the target)	⬇ Performance has declined	⬇ Performance has declined
❓ Unknown	❓ No comparison available - May be new indicator or data not yet available	❓ No comparison available

ACTIONS
Expected Outcome
✔ Exceed target
✔ Meet target/complete within target dates
⚠ Will complete, but outwith target
✖ Fail to complete or cancelled
❓ Unknown – see Management Comments

RISKS	
Current Rating = Likelihood x Impact (1 - 5)	**Status**
	🛑 Rating 16 and above
	⚠ Rating 10 to 15
	✅ Rating 9 and below
The likelihood of a risk occurring, and the impact if it does occur are each scored on a scale of 1 to 5, with 1 being the least likely or the least significant impact. Detailed guidance on scoring is provided in the Risk Management Policy and guidance.	

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1 HIGH LEVEL SUMMARY

The council is effective, efficient and recognised for excellence Vulnerable people and families are supported				
PIs	🔴	🔺	✅	❓
Actions	❌	⚠️	✔️	❓

2 DETAILED REPORT

CORPORATE PRIORITY OUTCOMES	The Council is effective, efficient and recognised for excellence
	Vulnerable people and families are supported

Resources and Governance Performance Indicators 2014-2015

Code	Description	2012/13 Value	2013/14 Value	2014/15 Target	Q1 2014/15 Value	Short Trend	Latest Note	Lead
ACC ACC 011	Percentage of service financial reports produced to monthly deadlines	N/A	100%	100%	N/A	?	No financial reports to Service Committees during Q1. Reports will commence in Q2.	Liz Shaw
ACC B01 RAG	Performance against phased budgeted spend - Resources and Governance	92.8%	98.3%	100.0%	98.4%	?	Projections for the 2014/15 outturn suggest a performance of 98.4% of budget expenditure as at 30.6.14.	Julie Burnett
GOV CNQ RAG	Percentage of Resources and Governance Councillor Enquiries dealt with within timescale	89.5%	87.7%	100.0%	66.0%	?	Three of the nine enquiries received were responded to outwith specified timescales. Overall Council performance was 11% of enquiries outwith timescales.	Julie Burnett
GOV FOI RAG	Percentage of Resources and Governance Freedom of Information requests dealt with within timescale	98.10%	97.20%	100.00%	92.95%	?	Slightly below council's average, very small numbers involved (5 overdue)	Julie Burnett
GOV HAS 003	Percentage of managers who have reviewed their Health and Safety Risk Assessment in the last 12 months	75.0%	N/A	100.0%	Not measured for Quarters			Julie Burnett
GOV SAB RAG	Resources and Governance sickness absence levels	6.61%	4.67%	3.25%	2.54%	?	Levels of absence have reduced in the first quarter of 2014/15. Managers will continue to apply absence management procedures. Long term absence accounts for 15% of recorded absence.	Julie Burnett
ITS CUS 001	Percentage of customers satisfied with ICT services	97.0%	98.2%	98.0%	95.7%	?	Satisfaction rates continue to be high. Slight dip in performance possibly attributable to teething issues in move to Kilncraigs.	John Munro
ITS ITS 001	Percentage of users who can access the Council network remotely	20.0%	20.3%	40.0%	20.4%	?	Slight increase in number of users configured for remote working	John Munro
ITS ITS 002	Percentage of available hours lost on ICT systems due to unplanned incidents	0.050%	0.035%	0.050%	0.200%	?	Performance dip at start of period due to issues caused by faulty fibres installed in Kilncraigs by building contractor. Issue resolved and availability has been good for remainder of period.	John Munro

Code	Description	2012/13	2013/14	2014/15	Q1 2014/15		Latest Note	Lead
		Value	Value	Target	Value	Short Trend		
RAG CUS 001	Percentage of customers very or fairly satisfied with the overall service they received	86.60%	64.00%	90.00%	Not measured for Quarters			Julie Burnett
RAG CUS 002	Percentage of customers very or fairly satisfied with the way the service handled any problems	84.50%	70.00%	90.00%	Not measured for Quarters			Julie Burnett
RAG CUS 003	Percentage of customers very or fairly satisfied with the quality of information they received	86.00%	62.00%	90.00%	Not measured for Quarters			Julie Burnett
RAG CUS 004	Number of formal complaints received for Resources and Governance	3	0	4	0	?	There have been no formal complaints for Resources and Governance during Q1.	Julie Burnett
RAG PPL 003	Number of Resources and Governance staff recorded as having completed a PRD	67.0%	88.4%	100.0%	39.0%	?	As 30.6.14, 39% of support services staff (60) have completed their PRD. The remainder are scheduled to take place by 30.9.14. The numbers reported will relate to those staff who are due a PRD with new employees being discounted from the KPI reporting.	Julie Burnett
RAG RAG 002	Percentage of Resources and Governance projects completed on time	82%	89%	95%	82%	?	There have been some delays due to competing priorities and issues with suppliers.	Julie Burnett
RAG RAG 003	Percentage of Resources and Governance projects proceeding within agreed timescales	92.00%	82.00%	90.00%	85.00%	?	Project management good practice and regular monitoring ensure good progress is being made. Prioritisation of projects keeps the focus on those that are key to the delivery of savings and initiatives which will result in more efficient ways of working.	Julie Burnett
RAG RAG 013	Percentage of statutory returns submitted within deadlines (RTI, HMRC, NDR, CTR, DHP, VAT, LFR, Pobe, Capital Returns)	N/A	95%	100%	N/A	?	No statutory returns required during Q1	Julie Burnett
RAP AUD 001	Percentage of Internal Audit plan completed	100%	100%	100%	12%	?	Target is for completion by April 2015. Progress not as advanced as hoped due to vacancy (now filled) and various contingency jobs being undertaken. Will be picked up Q2/3.	Iain Burns

Code	Description	2012/13	2013/14	2014/15	Q1 2014/15		Latest Note	Lead
		Value	Value	Target	Value	Short Trend		
RAP CRD 001	Payment of suppliers within agreed timescales (30 days)	82.9%	84.1%	92.0%	88.7%	[?]	This is a 3.6% improvement on the same quarter in the previous year of 85.1%	Susan Mackay
RAP CTA 011	Sundry debt in year collection	83.62%	73.15%	90.00%	44.38%	[?]	Collections levels for quarter 1 are 12.07% lower than at the same period last year of 56.45%	Susan Mackay
RAP PAY 001	Accuracy of payroll information	99.60%	99.88%	99.90%	99.92%	[?]	This has increased 0.07% against the same period last year. This recognises the incremental accuracy improvements being realised through the Itrent system.	Lisa Simpson
RAP PAY 002	Percentage of payroll queries resolved within 2 days	N/A	98.0%	98.0%	99.0%	[?]	This is an increase of 1% on the same quarter for last year. This recognises the incremental improvements being realised through the Itrent system.	Lisa Simpson
RAP CTA 007	NDR in year collection rate	98.00%	97.66%	98.00%	17.35%	[?]	Collections levels for quarter 1 are 13.22% lower than at the same period last year of 30.57% NDR cannot be pursued by legal action until 1st Oct although staff are still expected to contact customers about non payment	Susan Mackay
RAP CTA 014	Current rent as % of net debt	5.45%	6.58%	6.00%	7.69%	[?]	This is a 0.21% increase in the same period last financial year of 7.48%. Full DHP allocations for 2014/15 are in place with no net under occupation arrears. Targeted contact continues to be made with tenants.	Susan Mackay
RAP CTA 019	Debt collection rates > 90 days	39.30%	37.01%	35.00%	50.15%	[?]	This is a reduction of 12.73% from the same period last year of 62.88%. The increase of £13.14% from March 2014, reflects a small number invoices totalling over £250,000 which remain outstanding.	Susan Mackay
RAP CTA 01a	Council tax collected within year (excluding reliefs & rebates)	95.32%	94.73%	96.00%	25.92%	⬇	Collections levels for quarter 1 are 1.35% lower than at the same period last year of 27.27%	Susan Mackay

Code	Description	2012/13	2013/14	2014/15	Q1 2014/15		Latest Note	Lead
		Value	Value	Target	Value	Short Trend		
RAP CTA 020	Number days taken on average to process new benefits claims	32	47	23	28	[?]	The team continue to make significant progress in the reduction of processing days and at the last week in July we were 25 days which is the national average	Susan Mackay
RAP CTA 021	Number of days taken on average to process changes to benefits claims	9	15	8	22	[?]	The team continue to make significant progress in the reduction of processing days and at the last week in July we were 10 days which is the national average	Susan Mackay
RAP CTA 022	Percentage of applications to Local Social Fund processed within 2 days (Crisis grants)	N/A	100.00%	100.00%	100.00%	[?]	Applications are being processed within the stated time. Number of applications continues to be less than anticipated.	Susan Mackay
RAP CTA 023	Percentage of applications to Local Social Fund processed within 28 days (Community Care grants)	N/A	100.00%	100.00%	100.00%	[?]	Performance remains consistent, with all applications being processed within the prescribed timescales.	Susan Mackay

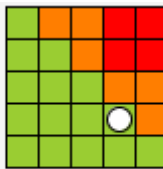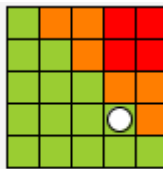**Resources and Governance Corporate Performance Indicators 2014-2015**

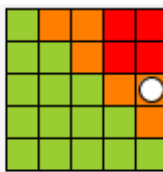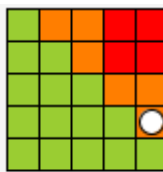| Code	Description	2012/13 Value	2013/14 Value	2014/15 Target	Q1 2014/15 Value	Short Trend	Latest Note	Lead
ACC ACC 009	Ratio of capital financing costs to the net revenue stream for General Fund	7.75%		7.90%	Not measured for Quarters			Liz Shaw
ACC ACC 010	Ratio of capital financing costs to the net revenue stream for Housing Revenue Account	18.50%	18.50%	18.50%	Not measured for Quarters			Liz Shaw
ACC B01 COU	Performance against phased budgeted spend - Council	N/A		100.0%			Reduction in overspend previously reported.	Liz Shaw
ACC FNR COU	Target level of uncommitted financial reserves is achieved. (£3.6m)	£6,300k		£3,500k	Not measured for Quarters			Liz Shaw
GOV AB1 OTR	Average Days Sickness Absence (Other Local Government)	21.1 days	7.9 days	7.0 days	4.8 days	❓	An improvement to date on 2013/14 performance	Lisa Simpson
GOV AB1 TCH	Average Days Sickness Absence (Teachers)	15.7 days	5.7 days	8.0 days	4.2 days	⬇	An improvement to date on 2013/14 performance	Lisa Simpson
GOV FOI COU	Percentage of Council Freedom of Information requests dealt with within timescale	98.3%	96.0%	100.0%	96.3%	❓	Performance is in line with council average in previous years.	Lisa Simpson
GOV HAS 003	Percentage of managers who have reviewed their Health and Safety Risk Assessment in the last 12 months	75.0%	N/A	100.0%	Not measured for Quarters			Julie Burnett
GOV PRC 001	Percentage score in procurement capability assessment	31.0%	37.0%	40.0%	Not measured for Quarters			Julie Burnett

Resources and Governance Actions 2014-2015

Covalent Code	ACTION	By When	Lead	Progress Bar	Expected Outcome	Latest Note
ACC ACC 001	Complete review of financial regulations and make proposals for amendments and change	30-Sep-2014	Susan Mackay; Liz Shaw	35%		Work is progressing with both Accountancy and Revenues managers involved in first draft revisions.
GOV GOV 001	Implement relevant actions derived from revised People Strategy	31-Mar-2016	Lisa Simpson	60%		Work is well under way with project team set up and project plan in place, regular meetings taken place. Interim report due September 2014. Good progress is being made against the actions set out in the People Strategy. This includes the centralisation of recruitment ensuring a consistent approach; the development of a suite of Management Information reports; the review and updating of a number of Policies and the introduction of self service for managing information. The progress score is set against those actions designated to HR or joint between HR and OD.
GOV GOV 002	Complete the job families project (single status) (Phase 1)	31-Dec-2014	Lisa Simpson	45%		Work is well under way with project team set up and project plan in place, regular meetings taken place. Interim report due September 2014.
GOV GOV 003	Deliver phase 2 of the HR / Payroll project. Identify opportunities for efficiencies and more effective working practices.	30-Jun-2014	Susan Mackay; Lisa Simpson	90%		Phase 2 of the HR/Payroll project has been delivered in terms basis system build and roll out of MSS and ESS. Training and briefing sessions continue to be rolled out and our Teaching Staff will be included in these sessions during Academic Session 2014/2015. The iTrent team will look at enhancements to MSS/ESS to include the ability to claim mileage and expenses, changes to posts including hours, salaries and grades to increase efficiencies through reduction/removal of Change Forms. Management Information reports continue to be improved and refined.
ITS ITS 001	Support the implementation of the SWIFT case management system for social services (childcare)(Phase 1)	31-Mar-2015	Derek Barr; John Munro	23%	⚠️	Looking into assignation of contracts after service undertake a full business case. Implementation progress made with data matching and business process redesign.
RAG RAG 001	Support the changes to enable new ways of working	31-Mar-2015	John Munro; Liz Shaw; Lisa Simpson	60%		Modern ICT tools being deployed in line with ICT strategy. Lotus notes upgrade in progress to deliver online meeting rooms and collaboration tools, increasing the use of ipad and iphone options for flexibility, delivery of IP telephone solution to all Council users.
RAG RAG 002	Investigate how communication processes	31-Mar-2015	Julie Burnett	50%		Each service operates regular service management team

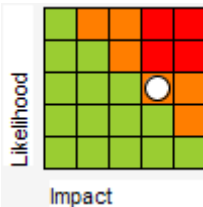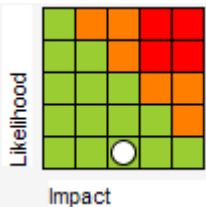| Covalent Code	ACTION	By When	Lead	Progress Bar	Expected Outcome	Latest Note
	could be improved across Resources and Governance teams and take action to make improvements					meetings plus operational team meetings. Information is shared through these formal meetings as well as emails relating to various projects being shared with R&G staff as well as customers. Improvements, particularly focussed on customers will be considered at the six month review stage as well as in preparation for the next CSE assessment. Having all of the teams located in Kilncraigs assists with improving communication.
RAG RAG 003	Consider every opportunity to manage the contraction of numbers of employees through the provision of advice and support to other services. Ensure the same principles are applied to Resources and Governance opportunities - consider service redesign and different delivery methods.	31-Mar-2015	Chris Alliston	75%		All recruitment requests are currently channelled through CMT or DG where they might be challenged. No recruitment (of non statutory posts) takes place without Chief Officer approval. Within R&G, any vacancy that occurs is considered against service delivery requirements, alternative ways of working and future business needs. A number of posts have been filled on a temporary basis and the period between leavers and new starts is tending to be longer than in the past, leading to cash savings for the short term.
RAG RAG 004	Develop existing team Leaders and Service managers to realise their potential to lead teams through the challenges facing the Council in the next four years. Each service to develop a succession plan and put in place a development plan that will support it. Build capacity of existing teams and individuals through identifying gaps in knowledge and skills and identifying appropriate training or learning required.	31-Oct-2014	John Munro; Liz Shaw; Lisa Simpson	40%		Both Service Managers and Team Leaders are attending Leadership Development courses that cover required skills for the delivery of their roles. For some the training is a refresher of existing skills, for others new to post the training provides the opportunity to develop those skills. Once PRDS are complete, Learning and Development requirements for each service will be confirmed. Bids will be submitted for identified training to meet these needs. Succession plans and the supporting development plan will follow on from the completed PRD process.
RAG RAG 005	Deliver actions and projects required to support the outcomes of the Making Clackmannanshire Better Programme. Particular focus on Workstream 5, making the Organisation Stronger.	31-Mar-2015	John Munro; Liz Shaw; Lisa Simpson	35%		The HR team in particular are working closely with the Learning and Development team to carry out work that will deliver Work stream 5 objectives. This includes work to further develop the revised induction training plan for new starters.

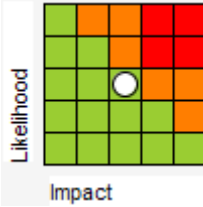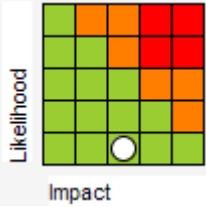## Resources and Governance Risk Register 2014-2015

RISK	RAG RAG 001	Lack of corporate compliance with processes for legal, financial, technological and HR input into significant projects.	Status	✅	Current Rating	8	Target Rating	8
Managed By	Julie Burnett; John Munro; Liz Shaw; Lisa Simpson							
Potential Effect	Council suffers reputational or financial loss and/or is unable to maximise best value as project outcome. Service has to change approach or objective to ensure corporate or legislative compliance. Dissatisfied customer.							
Related Actions			**Internal Controls**		Governance Panel			
					Governance Improvement Plans			
					Governance & Audit Processes			
Latest Note	Risk has reached its target rating. However, it will remain on the service Risk Register for monitoring purposes. **No change as at 30.6.14**							
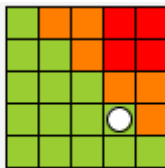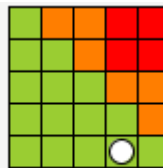
RISK	RAG RAG 002	Services not aware of or not applying appropriate Council governance framework and strategy in practice.	Status	⚠️	Current Rating	15	Target Rating	10
Managed By	John Munro; Liz Shaw; Lisa Simpson							
Potential Effect	Council suffers reputational or financial loss and/or is unable to maximise best value.							
Related Actions			**Internal Controls**		Governance Panel			
					Governance Improvement Plans			
					Governance & Audit Processes			
Latest Note	January 2013 - likelihood reduced to 3 on review as improvements have been made in engaging with service management teams and through the introduction of the Governance panel. No further reduction in rating recommended as at 31.3.14. **No change as at 30.6.14**							

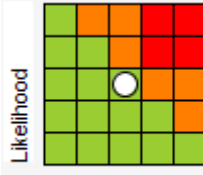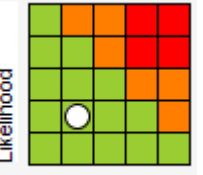| RISK	RAG RAG 003	Support service professional and technical guidance and advice is not followed.	Status	⚠️	Current Rating	15	Target Rating	5
Managed By	Julie Burnett							
Potential Effect	Risk to council and corporate management team of increased financial commitment, poor practice and reputational damage. Negative publicity or potential to overspend. Reactive actions required to fix problems - resource is diverted from planned work.							
Related Actions			**Internal Controls**					
Latest Note	No change to rating as at 31.3.14 as a result of review of 2013/14 and knowledge of instances where advice was not sought in a timely manner. **No change as at 30.6.14, risk will be reviewed in September 2014**							

RISK	RAG RAG 004	No single information point that provides a complete view of corporate projects and corporate asset management plans. Require complete understanding of Business Transformation Process that will provide future direction for Council	Status	✅	Current Rating	6	Target Rating	3
Managed By	Julie Burnett							
Potential Effect	Unable to provide effective and relevant advice when required. Unable to shape support services to ensure effective and efficient use of resources to support achievement of vision.							
Related Actions			**Internal Controls**	Making Clackmannanshire Better Programme				
Latest Note	The *Making Clackmannanshire Better* Programme (MCB) has assisted with the identification and rationalisation of projects across the Council by compiling a full list of corporate and service projects that will support the Council's transformation programme. These are being collated and prioritised to ensure they support delivery of the required changes in the future. Rating reduced to 2 after review in February 2014. **Additional work commenced with the Senior Managers Forum that should result in this risk meeting its target rating by September 2014. Review will take place at this time.**							

RISK	RAG RAG 005	Failure or unavailability of secure ICT systems.	Status	⚠	Current Rating	12	Target Rating	3

Managed By	John Munro

Potential Effect	Impact on other services / remainder of Council / public

Related Actions			Internal Controls	Information & Communication Technology Strategy
				Business Continuity Plans

Latest Note	Although the move to Kilncraigs has been largely achieved, some services are still to move and systems are still to be transferred. External influences have impacted on the availability of secure ICT systems as a result of poor installation and/or response to problems. Risk rating remains unchanged. **Majority of services now moved into one building, issues with poor installation now resolved. PSN on-going requirements may yet impact on availability of secure system for communicating with key partners. For this reason, risk remains unchanged as at 30.6.14. Further review in September 2014.**

RISK	RAG RAG 006	Rising stress levels across wider support services teams and other services	Status	✔	Current Rating	9	Target Rating	3

Managed By	Julie Burnett; John Munro; Liz Shaw; Lisa Simpson

Potential Effect	Impact on teams, Managers and individuals is increased workloads leading to incidents of stress in some employees. Impact on service delivery - reduced level of service, increase in workload for remaining employees.

Related Actions			Internal Controls	Health & Safety Management System
				Maximising Attendance & Employee Wellbeing Policy

Latest Note	Risk remains with rating unchanged as evidence suggests that the impact of on-going change will continue to result in stressful situations and associated reactions across the organisation. **Methods of managing change as well as stress related absences are in place with objective and independent support available as required. Levels of absence due to stress being monitored with HR and H&S support for services and individuals affected. No change in rating as at 30.6.14.**

RISK	RAG RAG 007	Financial loss through system or process failure	Status	✓	Current Rating	8	Target Rating	4

Managed By	Susan Mackay; Liz Shaw
Potential Effect	Unable to mitigate the risk of unrecovered income (debt); expenditure controls are ineffective due to lack of time, resource, external factors or system failure

Related Actions			Internal Controls	Financial Regulations
				Governance & Audit Processes

Latest Note	Introduced as a risk in January 2013 as part of review during business planning. Reviewed in January 2014 as part of business planning process. Rating unchanged in knowledge that the procurement of a new financial system will commence during 2014. **Progress being made in the procurement of a new financial system. In the interim, current system upgraded to provide stability for short term. Debt recovery process reviewed on a regular basis. No change to rating as at 30.6.14.**

RISK	RAG RAG 008	Number of Resources and Governance and Corporate projects requiring input from one or more Resources and Governance teams	Status	✓	Current Rating	9	Target Rating	4

Managed By	Julie Burnett
Potential Effect	Resource is diverted to projects resulting in fall in quality or delays in "business as usual"

Related Actions			Internal Controls	Business Planning Process

Latest Note	Relates to issues raised during business planning process. Projects are only initiated once resource has been identified and allocated. **Improved project management protocols and service project register contribute to this risk rating being reduced to 9. Further review to take place in September when the impact of the reduction in hours will be taken into account. The introduction of the Capital Investment Group where all Capital projects are considered also contributes to the reduction of this risk.**

Support Services Budget v Outturn

June Outturn	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
Support Services	**6,947**	**6,831**	**(116)**
Depute Chief Executive			
Underspend due to new Depute Chief Exec post not in post until June			(1)
Depute Chief Executive Total	**118**	**117**	**(1)**
Accountancy			
Recruitment to vacancies projected to take place later in the year, some posts currently being covered by agency staff			(42)
Holiday Buy Back			0
Valuation of Assets required once every five years			55
Overspend on postages due to increase costs from Royal Mail			1
Audit fee assumed the same as 13/14 with inflation. Fee is not agreed until later in the year			(14)
Income to be received for finance support to OLP from April to December 2014			(12)
Accountancy Total	**1,343**	**1,330**	**(12)**
Revenues & Payments			
Agency staff currently covering for staff vacancies which will be filled later in the year. Payroll team running with additional staff to help in the completion of the new payroll/HR system, payroll supervisor and Payroll Assistant. Team to be restructured going forward.			20
Holiday Buy Back			(3)
Social Welfare Fund - underspends from 13/14 were carried forward, project expected to spend all funding provided			0
Audit & Fraud recharge for Administrative penalties due to overpayment of benefits			(5)
Reduction in DWP Admin funding. Budget pressure was approved for the expected 10% reduction (as per previous years) of £48K, but the actual reduction was 25% which was not expected			52
Other (supplies and services)			2
Revenues & Payments Total	**1,556**	**1,622**	**66**

June Outturn	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
Head of Support Services			
Support Services Manager budgeted as Head of Service, plus reduced hours, projected full time Head of Service in post from January			(43)
Supplies and services underspends			(1)
Head of Support Services Total	**92**	**48**	**(44)**
IT			
Staffing underspends, from a vacancy and maternity leave with no cover provided, plus vacancies filled at lower scale points			(51)
Holiday Buy Back			(2)
Income generated from work carried out for GIS FV, this will cease at some point in the year			(6)
GIS contract renewed at lower amount			(8)
Increase in cost of Equipment Insurance			1
Other			1
IT Total	**1,675**	**1,609**	**(65)**
Centralised IT			
IT related budgets have been centralised. The Council overspend for IT last financial year was £124K, however we are assuming for 14/15 these costs will be brought down (from tighter control on purchases, looking at exisiting contracts etc) and spend will be on budget. Further work needs to be carried out to monitor the committed costs, while also looking at items for future savings.			0
Centralised IT Total	**617**	**617**	**0**
Governance			
Vacancy management within Legal (£40K) and HR (£30K) until recruitment process is complete			(71)
Holiday Buy Back			(2)
Overspend on payments to contractors due to contract with Working on Wellbeing (SERCO). New agreement from 1st April 2013 with increased costs for occupational health			16
Employee physiotherapy referrals increases cost but better service which has resulted in employees returning to work quicker. Costs for CBT (cognitive behavioural therapy) are as required.			10
Procurement underspend from rebate system for Barclaycard expenditure			(5)
Underspend on Supplies & Services			(6)
Governance Total	**1,545**	**1,487**	**(58)**
Support Services Total	**6,947**	**6,831**	**(116)**