

Appendix 2 – Detailed Saving Option Templates

Head of Customer Support Services			Ref: CSS01					
Service Delivery Area			HROD					
Saving Type			Management/Operational					
Saving Title			Employee Benefits Savings					
Summary of Savings Proposal								
<p>Initial Market testing of employee benefits solutions for the Living Wage project indicated a cost of £30k per annum which was budgeted for on a recurring basis. Following a procurement process a zero fee option was introduced. This recurring budget can therefore be put forward as a saving.</p>								
Impact and Risk Associated with Proposed Saving								
None								
Current Status of Developing the Option and Next Steps								
This can be removed from the budget with effect from 1 st April 2022								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
30	0	0	30	0	0	30	0	0

Head of Customer Support Services			Ref: CSS02					
Service Delivery Area			Customer Engagement Team					
Saving Type			Management/Operational					
Saving Title			Reduce Payments to Other Bodies Funding					
Summary of Savings Proposal								
Reduce budget allocated to " Payments to other bodies" (92332020000-44000) by £15k going forward.								
This payment was made to HSCP for the completion of Blue Badge Interim Mobility Assessments, but the process has been re-engineered and 95% of assessments are now done digitally using rules based processes. This budget can therefore be released.								
Impact and Risk Associated with Proposed Saving								
None, see below.								
Current Status of Developing the Option and Next Steps								
The process changes have been trialled and are working well, far fewer Interim Mobility Assessments require HSCP Occupational Therapist scrutiny and the budget transfer has already been reduced accordingly in agreement with HSCP.								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
15	0	0	15	0	0	15	0	0

Head of Customer Support Services		Ref: CSS03
Service Delivery Area	Customer Engagement Team	
Saving Type	Policy	
Saving Title	Restructure of CSP/Registration Team at Helensburgh Civic Centre	
Summary of Savings Proposal		
It is proposed to restructure the current establishment at Helensburgh Civic Centre as follows:		
CURRENT	PROPOSED	SAVING
SLGE10 Area Registrar/Supervisor	SLGE9 Service Point Supervisor	Changing an SLG10 post to and SLGE9 will save £6,342 at mid scale
SLGE7 Service Point Officer	SLGE7 Service Point Officer	
SLGE6 Marriage Officer	Move role to Lochgilphead	Overall saving of 0.5 FTE SLGE6 Agent = £13,046 at mid scale.
1x SLGE6 CSC Agents	2.5 SLGE6 CSC Agents	
2x 0.5 SLGE6 CSC Agents		
5 FTE in total	4.5 FTE in total	Total Saving = £19,388
Impact and Risk Associated with Proposed Saving		
<p>The change has been facilitated by the re-opening of Service Points on a morning only basis for walk ins and the recent resignation of the incumbent SLGE10 Area Registrar/Supervisor. If that opening pattern is maintained (and demand indicates it is adequate), there is no longer a need for two LGE10 East/West Supervisors. The Current SLGE12 CSC Operations manager can lead on the reduced Service Point Service and the remaining SLGE10 Area Registrar will be Senior Registrar for all Service Points.</p> <p>There are currently two 0.5 FTE CSC Agents covering half a week each. As the Service Point will only open in the morning this could be covered by one 0.5 FTE CSC Agent working mornings every day.</p> <p>There is a SLGE Marriage Officer Post but it is proposed to move this to Lochgilphead (which has high wedding demand from Crear and a currently vacant SLGE6 post) and to backfill this with an SLGE6 CSP post to provide reception and service point cover.</p>		
Current Status of Developing the Option and Next Steps		
Due to the resignation of the incumbent SLGE10 a temporary arrangement has been in place since August for the SLGE9 and SLGE7 post and is working well. No action has been taken regarding reducing the 0.5 SLGE CSC Agent Post.		

Saving

2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
19	0.5	1	19	0.5	1	19	0.5	1

Head of Customer Support Services			Ref: CSS04					
Service Delivery Area			ICT					
Saving Type			Management/Operational					
Saving Title			BT Shared Switches – Control Account					
Summary of Savings Proposal								
<p>ICT have made some changes to the way we make and receive external calls. Instead of using traditional phone lines we now use internet based SIP trunks from our supplier Gamma where the calls leave our network from a central location. Recent changes to the SIP trunks to enable DTMF suppression, where we transmit data in such a way that we avoid all payment card information from being transmitted over our network, has resulted in a more efficient service. We estimated we would need more to setup these services than we did. The ongoing costs are not decreasing but the original setup costs have been met and a surplus £52k can be removed from the overall budget balance for 2021/22 used to pay for our Gamma contracts.</p>								
Impact and Risk Associated with Proposed Saving								
None								
Current Status of Developing the Option and Next Steps								
This is a one-off saving and the removal of a control account balance built up over the past 2 years.								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
52	0	0	0	0	0	0	0	0

Head of Development and Economic Growth			Ref: DEG01					
Service Delivery Area			Economic Growth					
Saving Type			Policy					
Saving Title			Crown Estate Administration Contribution to Project Delivery					
Summary of Savings Proposal								
<p>The Crown Estate income comes directly to the council each year for the purpose of delivering coastal community projects that are designed to support economic activity, community or environmental projects, or contribute to dealing with the impacts of climate change. This fund requires substantial input from regeneration staff and as such it is considered appropriate that a portion of the staff costs involved in delivering the projects associated with this fund.</p>								
Impact and Risk Associated with Proposed Saving								
<p>The main impact will be less funding being available to spend on capital projects through the Crown Estates Fund together with a restriction on what Economic Growth Officers can spend their time on in the delivery of future projects.</p>								
Current Status of Developing the Option and Next Steps								
<p>This could be implemented for the next financial year.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
101	0	0	104	0	0	107	0	0

Head of Roads and Infrastructure Services			Saving Ref: RI02					
Service Delivery Area			Traffic and Development					
Saving Type			Policy					
Saving Title			TTROs and Notices					
Summary of Savings Proposal								
<ul style="list-style-type: none"> Increase charges for TTROs and Notices associated with roadworks/events etc. 								
Impact and Risk Associated with Proposed Saving								
<ul style="list-style-type: none"> Potential for representation/complaints from groups/individuals/utility companies seeking to progress TTROs and Notices. 								
Current Status of Developing the Option and Next Steps								
<ul style="list-style-type: none"> Proposal is being worked up with a view to being available for 2022/23. 								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
15	0	0	15	0	0	15	0	0

Head of Roads and Infrastructure Services		Saving Ref: RI03						
Service Delivery Area		Roads and Infrastructure						
Saving Type		Management/Operational						
Saving Title		Operational Works - Recovering Additional Revenue Costs through Capital Budgets						
Summary of Savings Proposal								
<ul style="list-style-type: none"> Further recovery of staffing (for STAG, feasibility, outline business case, detailed design, construction and commissioning), plant and transport costs associated with capital projects. This to include externally funded capital projects as well as Council capitably funded projects. 								
Impact and Risk Associated with Proposed Saving								
<ul style="list-style-type: none"> This will impact the amount available to capital projects, however, recovery of staffing will be allocated to both externally funded and general capital grant funded projects and it is appropriate to allocate some of these staffing costs to the capital project budget. 								
Current Status of Developing the Option and Next Steps								
<ul style="list-style-type: none"> Proposal is being worked up with a view to being available for 2022/23. Determine a proportionate scale of fees based on the various projects being developed and delivered. 								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
120	0	0	120	0	0	120	0	0

Head of Commercial Services			Saving Ref: CS01					
Service Delivery Area			Property Services					
Saving Type			Policy					
Saving Title			Property Theme - Climate Change & Resource Efficiency					
Summary of Savings Proposal								
<u>Revenue</u>								
A – Physical works to Buildings								
<p>The carbon emissions from using Council buildings equates to around 1/3rd of the overall Carbon Footprint of the Council. In 2021 around £1.25m Capital was invested via Non Domestic Energy Efficiency Framework (NDEEF) Projects across around 15 buildings which aim to reduce utilities consumption/reliance on fossil fuels and make buildings more energy efficient. NDEEF works are currently on site and forecast that by 1st April 2022 utilities bills will be reducing by £125,000. This savings proposal is that £60,000 is taken as a saving and £65,000 is re-invested into creating the next round of NDEEF Projects. Additional NDEEF Projects are currently being developed and with Government Grant / Funding streams in climate change increasing there may be other routes to develop proposals. Additional capital and revenue investment in climate change and resource efficiency has the potential to both reduce annual utilities cost and assist the Council to meet its carbon reduction requirements by 2045.</p>								
B- Building Users Behaviours – Staff, Pupils, Customer								
<p>Communications campaign about requesting building users to be efficient with lights, water & heat. £3,000 saving from utilities forecast.</p>								
Impact and Risk Associated with Proposed Saving								
<p>Contribute towards reducing Council's carbon footprint and reduction in annual utilities.</p> <p>Risks can be in securing capital investment, forecast rate of returns / utilities savings (& future costs of energy) and user behaviour although the next round of NDEEF, should result in lower utilities consumption.</p>								
Current Status of Developing the Option and Next Steps								
<p>Significantly progressed. Savings from NDEEF Phase1 on track for 1st April 2022. Water Efficiency work outcomes by October. Require investment for NDEEF Phase2 and further work required on Building User Behaviours and lead department (Comms)</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
63	0	0	63	0	0	63	0	0

Head of Commercial Services			Saving Ref: CS02					
Service Delivery Area			Catering & Cleaning					
Saving Type			Mgt/Operational					
Saving Title			Removal of budget line – Legal Service					
Summary of Savings Proposal								
<p>Catering and Cleaning have a Budget Line for addressing legal and contractual issues that may arise in course of their operations. It has been used in the past for insurance purposes for example when there has been a claim made against the Council – mainly staff injury within a kitchen or place of work.</p> <p>Should similar claims or legal issues arise in the future and specific settlement, legal advice or remuneration / excess is required this will need to be flagged as a budget pressure.</p>								
Impact and Risk Associated with Proposed Savings								
Future claims or demand on this budget will be required to be a cost pressure.								
Current Status of Developing the Option and Next Steps								
Up to date								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	£000	FTE	H/Count	£000	FTE	H/Count
10	0	0	10	0	0	10	0	0

Head of Commercial Services			Saving Ref: CS03					
Service Delivery Area			Commercial Services					
Saving Type			Policy					
Saving Title			Stretch Targets for One Council Income & Events					
Summary of Savings Proposal								
ELT Meeting on 30 th Aug requested that 'stretch targets' be considered for Events and One Council Property.								
A – Events								
During the pandemic commercial events such as weddings, external room bookings, festivals, markets and food events largely ceased due to national lockdown. The majority of income from Events currently occurs in Helensburgh due to nature of facilities (Helensburgh Civic Centre Designed for Weddings & Events) and Events Manager who is based there. Events Manager undertaking pathfinder / pilot events in Lochgilphead in 2021 and other forms of events. Uptake of weddings post pandemic has been positive although it is still early in the pandemic recovery to assume this will continue to grow. Forecast £10,000 stretch target.								
B- One Council – Investment Portfolio								
During the pandemic some tenants have struggled to pay rent and stay afloat. Opportunities for rent review increases or re-let existing stock are limited but forecast £10,000 stretch target due to known availability of new / or recently vacated commercial space.								
Impact and Risk Associated with Proposed Savings								
Using estate and commercial portfolio to generate income.								
Current Status of Developing the Option and Next Steps								
Require further refinement of forecasting								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
20	0	0	20	0	0	20	0	0

Head of Commercial Services			Saving Ref: CS04					
Service Delivery Area			Commercial Services – Council wide Properties					
Saving Type			Mgt/Operational					
Saving Title			NDR - One off & Recurring Savings					
Summary of Savings Proposal								
<p>Argyll and Bute Council have entered into an Estates Team led NDR review through a contract with Ryden which has resulted in savings from rating appeals which have been successful to date and will impact on future financial years. The One Council Property approach has also led to increased occupancy levels and the disposal of surplus assets both of which will result in the Council paying less NDR.</p> <p>The current NDR realignment has resulted in a saving of £200,000 during 2021/22 which can be taken as a one off saving.</p> <p>Ongoing reviews have resulted in further recurring savings of £50,000 from 2022/23 onwards.</p>								
Impact and Risk Associated with Proposed Saving								
<p>This saving has been achieved as a one off saving during 2021/22 with an ongoing recurring saving anticipated. Cognisance has been taken of areas under development which once completed will incur NDR charges. The impact of Covid-19 may also impact on occupancy levels hence a prudent estimate has been taken on the recurring savings that can be achieved</p>								
Current Status of Developing the Option and Next Steps								
<p>The overall NDR requirement Council wide has been reviewed. Ongoing appeals and tenancy arrangements will continue to be monitored with budgets being realigned as required. The one-off saving during 2021/22 has been shown below under 2022/23 as a well as the anticipated recurring saving.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
250	0	0	50	0	0	50	0	0

Heads of Education: L Connor/J Crocket			Saving Ref: ED01					
Service Delivery Area			Central Team					
Saving Type			Management					
Saving Title			Removal of CLD Manager Post					
Summary of Savings Proposal								
Community Learning and Development Service moved to ALEO – Live Argyll – July 2021. All staff moved to Live Argyll with the exception of CLD Manager, who retired. This post has not been replaced.								
Impact and Risk Associated with Proposed Saving								
We will ensure our CLD statutory duties are met in collaboration with Live Argyll and respective roles and responsibilities.								
Current Status of Developing the Option and Next Steps								
This option was reported to the BWG on 21 September and has been agreed in principle. This template proposes that the saving of £66.5K should be regarded as part of the 1.4% savings target for Education.								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
66.5	1	1	66.5	1	1	66.5	1	1

Heads of Education		Saving Ref: ED02
Service Delivery Area	Education	
Saving Type	Mgt/Operational	
Saving Title	INCOME GENERATION	
Summary of Savings Proposal		
<p>Income Generation</p> <p>Investigate opportunities for income generation including renting out school ground space for pupil camping experience, letting out hostel accommodation outwith the school term and installing Glamping pods for rental/summer lets.</p>		
Impact and Risk Associated with Proposed Saving		
<p>The potential income generated from the above proposals would require costing and an initial investment to put into place the necessary infrastructure for certain projects (glamping). A spend-to-save approach would be adopted in relation to this particular option.</p> <p>The impact of successful implementation could see generation of numerous streams of revenue related to accommodation hire, resource rental and partnership revenue generated by engaging private partners in any events such as glamping weddings for catering/entertainment.</p> <p>The risk associated with the above proposals would include community concerns as well as the cost of ongoing maintenance of infrastructure- however the income generated should provide sufficient mitigation for this aspect. Similarly risks around planning and utilities would require consideration.</p> <p>The management of this type of project would also potentially pose risk and this, together with financial aspects would require careful consideration.</p> <p>Hostels are managed for Education by Social Work therefore using buildings as described would require collaboration and agreement.</p>		
Current Status of Developing the Option and Next Steps		
<p>Option in regard to all separate aspects is in initial stages of consideration and consultation with the Director followed by property services is the next step re the viability of all proposals as well as consulting appropriately re insurance/liability cover required.</p> <p>A initial scoping meeting to be arranged virtually within next four weeks to assess the potential for usage of key sites to be identified.</p>		

If all steps above are successfully undertaken, consideration to be given to a pilot project on one proposed site, and the developing of an appropriate marketing and comms strategy to be progressed alongside the activities noted above.

Saving

2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
10	0	0	10	0	0	10	0	0

Head of Legal & Regulatory Support	Saving Ref: LRS01
Service Delivery Area	NPDO - Schools Contract
Saving Type	Mgt/Operational
Saving Title	NPDO - One off Historic deductions settlements and Insurance Saving
<p>Summary of Savings Proposal</p> <p>Argyll and Bute Council have entered into an NPDO which necessitates the Council's Procurement, Commercial & Contract Management Team's (PCCMT) monthly monitoring of the performance of the Contractor in delivering the Services required under the NPDO Project Agreement (PA).</p> <p>The PA covers the Design, Build, Finance and Maintenance of the education facilities at Hermitage Academy, Dunoon Grammar, Lochgilphead Joint Campus, Rothesay Joint Campus and Oban Primary Campus. The school's owners are ABC Schools Ltd who have subcontracted the operation of the facilities to MITIE PFI Ltd.</p> <p>The Council withholds sums from the Unitary Charge paid to ABC Schools which relate to disputed performance deductions. These sums are usually negotiated after the event and a commercial position is reached. At the end of 2020/21 there was a withheld sum of £68,279.79 of deductions disputed between ABC Schools and the Council.</p> <p>There have been ongoing negotiations with ABC Schools, during 2019/20 some historic sums were settled and it is anticipated that the sums outstanding will be settled during 2021/22.</p> <p>The settlement has been reached with £38,224.56 agreed as the sum due to the Authority.</p> <p>In addition the PA also covers the insurance for the NPDO and includes a sharing mechanism between the Authority and the Contractor, in respect the Insurance Review and any of any Exceptional Cost or Exceptional Saving which may arise, as defined in the Agreement. Insurance Reviews occur annually and have to date resulted in savings to the Authority.</p> <p>An insurance review has resulted in a one-off additional insurance saving of £128,594 which will be returned to the Authority prior to April 2022.</p>	
<p>Impact and Risk Associated with Proposed Saving</p> <p>This saving is on target to be achieved as a one off.</p>	

Head of Legal & Regulatory Support	Saving Ref: LRS02
Service Delivery Area	NPDO - Schools Contract
Saving Type	Mgt/Operational
Saving Title	NPDO - One off change in law payment

Summary of Savings Proposal

Argyll and Bute Council have entered into an NPDO which covers the Design, Build, Finance and Maintenance of the education facilities at Hermitage Academy, Dunoon Grammar, Lochgilphead Joint Campus, Rothesay Joint Campus and Oban Primary Campus. The school's owners are ABC Schools Ltd who have subcontracted the operation of the facilities to MITIE PFI Ltd.

The NPDO contract project agreement (PA) includes provisions regarding the capital costs of funding any change in law requirements. This fund has never been required therefore the Council agreed in September 2020 to take forward a variation to alter the provisions of the PA so that risk for general changes in law that require capex would move from the current risk-share between the Council and SPV, to the Council alone. The risk for general changes in law that don't require capex would remain with the SPV.

Current and proposed risk share is:

Risk	Current Responsibility	New Responsibility
General Change in Law not requiring capex	Contractor (and likely passed to FM)	Contractor (and likely passed to FM)
General Change in Law requiring capex	Shared. Contractor's share set out in schedule 10.	Authority risk.
Specific and Discriminatory Changes in Law	Authority risk.	Authority risk.

This change would enable the Council to benefit financially from the sums currently contained in the Change in Law Reserve Fund identified in the Financial Model to the Project. A one off payment is preferred as this would negate any alteration to financial modelling which could be costly.

The accumulation fund to date is approximately £1.8M. The payment of the fund to the Council would be in exchange for the risk transfer outlined above, a risk that the Council currently bears in relation all other property that it owns.

Council permission was granted in September 2020 to take forward the creation of an NPDO/Hub contract management fund to fund any CIL obligations outwith the

Head of Legal & Regulatory Support			Saving Ref: LRS03					
Service Delivery Area			Legal & Regulatory Support					
Saving Type			Mgt/Operational					
Saving Title			Review of administrative arrangements					
Summary of Savings Proposal								
<p>Review of postage, printing and stationery, advertising and IT purchases budgets.</p> <p>Legal & Regulatory Support have budget lines for administrative arrangements which have been reviewed. An anticipated saving of £10,000 can be achieved within these areas.</p>								
Impact and Risk Associated with Proposed Saving								
<p>These area have been reviewed across the Service and have been confirmed with Budget Holders as achievable and deliverable within the timescale. Removal of these budgets will restrict the ability to meet any unanticipated costs that may arise in future years.</p>								
Current Status of Developing the Option and Next Steps								
<p>Prior years, current and future anticipated spend has been reviewed to ensure that this saving can be delivered from next year.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
10	0	0	10	0	0	10	0	0

Communities & Partnership Manager Chief Executives Unit		Saving Ref: CP_01
Service Delivery Area	Community Planning and Development	
Saving Type	Operational	
Saving Title	Funding support to community groups – online search facility efficiencies	
Summary of Savings Proposal		
<p>Saving of £8,000 by finding alternative means of providing a funding search facility, used externally by community groups and internally within the service. It is important to highlight that we will pay for this facility for the years 2022-23 and 2023/24 upfront from operational underspend in 2021-22 so taking this saving would have no impact on community groups for the next two years as the facility would still be available to them.</p> <p>This would mean we have two years to source an alternative via an options appraisal looking at alternative funding search facilities and also looking at alternative ways to fund the existing facility. For example there is a funding tool being promoted by the Scottish Government which we are awaiting details on regarding costs and functionality. Furthermore, in terms of seeking other ways to fund the facility we will engage with other organisations that we work in partnership with who use our current funding search tool.</p> <p>The council provides citizens and community groups with the ability to search a comprehensive database online to find sources of funding.</p> <ul style="list-style-type: none"> - Grantnet is an online portal that can be accessed by the public to search for available grants (straightforward, easy to filter and clear choices for search parameters). The cost of this is approx £4,000 per annum. <p>The council provides a regular funding alert e-bulletin to community groups based on use of a tool called Grantfinder. The cost of this tool is £4,000 per annum.</p>		
Impact and Risk Associated with Proposed Saving		
<p>Grantnet is used to search for grants 500+ times a quarter. We have recently reviewed this facility and found that it is highly valued by those who access it.</p> <p>Impact to community groups: May be required to search for funding through multiple ways rather than the current one stop online facility however this would not be for two years and, we are optimistic that this two year period will allow us to identify an alternative provision. Therefore this saving is being taken as a one off in years 2022-23 and 2023-24. If no alternative provision can be identified in the next two years we will retain Grantnet and Grantfinder.</p> <p>This proposal does not remove the officer support to groups in searching for appropriate funding and this would remain.</p>		

Current Status of Developing the Option and Next Steps

We are able to make this a one off saving for 2022/23 and 2023/24 due to the paying for this upfront from operational underspend in 2021/22 due to Covid impacts. Then we can give a period of time over those 2 years to explore options in order to prepare those who use the current service in the community for the best available change option.

Saving

2022-23			2024-25			2025-26		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
8	0	0	8	0	0	0	0	0

Head of Financial Services	Ref: FS01
Service Delivery Area	Treasury Management
Saving Type	Mgt/Operational
Saving Title	Loans Fund
Summary of Savings Proposal	
<p>A review of the estimated charges to the loans fund compared to budget has been undertaken which has identified a possible one-off saving within 2022-23 of circa £0.300m (this is subject to refinement).</p> <p>There are three main contributing factors attributed to this underspend. Firstly due to COVID-19 there has been a delay in capital spend as work was put on hold in the early stages of the pandemic. Now that these projects are up and running again there are difficulties in obtaining supplies of materials which in turn delays spend and the need to borrow is postponed.</p> <p>Secondly, the Council has high cash balances due to significant COVID-19 funding received from the Scottish Government at the end of 2020-21 which the Council has earmarked for specific purposes. These cash balances are in excess of what is required for normal operating purposes and therefore eliminates any requirement to borrow in the short term.</p> <p>Finally, the Treasury Team within Financial Services spend a significant amount of time on a daily basis monitoring investments and moving funds between accounts to ensure the Council receives the best interest rates possible whilst keeping expenses such as Brokers fees to a minimum. This is clearly demonstrated through the Treasury monitoring reports which show the Council consistently receives above higher than average interest rates and the Treasury team are often commended by Link Asset Services, the Councils treasury advisors.</p> <p>This saving will not be a recurring saving as essentially the first two contributing factors just postpone the need to borrow to a later date therefore it will be a one-off saving in 2022-23.</p> <p>Due to good Treasury Management there may also be a potential saving in 2021-22 however this is uncertain at this stage but is something we will continue to monitor.</p>	
Impact and Risk Associated with Proposed Saving	
<p>As this is a one-off saving and there is a one year delay in repaying borrowing the risk is limited. However it is also a very complex and ever changing area therefore is not risk free.</p>	

Head of Financial Services			Ref: FS02					
Service Delivery Area			Revenues and Benefits Services					
Saving Type			Policy					
Saving Title			Reduction of vacant 0.4FTE Local Tax Assistant role					
Summary of Savings Proposal								
<p>A 1FTE LGE6 Local Tax Assistant entered into a flexible retirement arrangement in May 2021 whereby she reduced her hours from 35 hours per week to 21 hours per week. In order to meet the shortfall in hours other part-time members of staff have informally worked extra hours up to 14 per week as and when they were required and were available to do the work.</p>								
Impact and Risk Associated with Proposed Saving								
<p>Losing 14 hours per week from the staffing establishment will have an impact in our ability to meet the Council's Customer Service Charter of providing responses to incoming enquiries about Council Tax in 5 working days.</p>								
Current Status of Developing the Option and Next Steps								
<p>The 0.4 FTE 14 hours per week is vacant. Part-time staff that casually work extra hours will be advised that there is no longer funding for those hours from 1 April 2022 and that activity will end.</p>								
Saving								
2022-23			2023-24			2024-25		
£000	FTE	H/Count	Cumulative £000	FTE	H/Count	Cumulative £000	FTE	H/Count
10	0.4	0	10	0.4	0	10	0.4	0