

Finance and Resources Committee

10.00am, Tuesday, 7 November 2017

Revenue budget framework 2018/23 – mid-year review

Item number

Report number

Executive/routine

Wards

Council Commitments

Executive summary

At its meeting on 5 September 2017, members of the Finance and Resources Committee considered an update report on the Council's revenue budget framework, setting out revised savings requirements for the five-year period to 2022/23. This report highlighted an incremental savings requirement in 2018/19 of at least £11.3m but with the potential for this sum to increase significantly if sustainable means of addressing in-year pressures could not be identified.

In view of the underlying pressures within the Health and Social Care and Safer and Stronger Communities services, the draft budget framework for 2018/19 presents proposals, including savings linked to a number of medium-term themes, totalling £20.9m, sufficient to address these additional expenditure requirements on a sustainable basis. Members' approval is sought to issue these proposals for a period of public engagement prior to setting the Council's 2018/19 budget in February 2018.

In view of larger estimated savings requirements in subsequent years of the framework, however, the proposals are best viewed as a first step on a longer journey of service transformation.

Revenue budget framework 2018/23 – mid-year review

1. Recommendation

- 1.1 Members of the Finance and Resources Committee are asked to:
- 1.1.1 note the contents of this report in the context of considering the Council's revenue budget framework;
 - 1.1.2 approve the release for engagement of the draft proposals included in Appendix 2 which together provide the basis of an anticipated balanced position for 2018/19 as part of a longer-term framework; and
 - 1.1.3 authorise Executive Directors to take forward, in conjunction with Conveners and Vice-Conveners, any remaining detailed planning and development of the savings proposals contained within the budget framework including, where appropriate to a savings proposal, staff release and planning, development and consultation in accordance with the Council's Organisational Review procedure.

2. Background

- 2.1 In approving the 2016/17 budget, Council established the principle of a mid-year review, formally monitoring progress in the delivery of the Council's financial commitments and objectives and acting as an early warning system to highlight any potential in-year and future risks.
- 2.2 The first such review was considered by the Finance and Resources Committee on 29 September 2016 and was acknowledged as a positive and worthwhile enhancement to the budget process. This year's report therefore adopts a similar format and addresses, in turn, the following key areas:
- progress in delivering approved budget savings;
 - additional factors, or changes to existing assumptions, impacting on the budget framework;
 - progress in taking forward the actions included within the approved budget motion;
 - management of service-specific and corporate risks and pressures; and

- specific proposals/groups of proposals to form the focus of public engagement.
- 2.3 In addressing these points, members' attention is drawn to the budget framework progress update considered by the Finance and Resources Committee on 5 September 2017 which apprised members in detail of changes to budget framework expenditure and income assumptions.
- 2.4 The Committee is also reminded that the revenue framework is one of the key elements of the Council's integrated planning process, which will include:
- the Council's priorities, as set out in the recently-approved Council Business Plan;
 - key performance indicators and outcome measures detailed in the refreshed Council performance framework; and
 - the resources available to the Council to deliver its priorities and performance, as detailed through the budget setting and engagement process.

3. Main report

Delivery of approved budget framework savings

- 3.1 While the setting of the Council's budget signifies the formal approval of the proposals concerned, this ratification forms part of a much longer cycle of option development, public and service engagement, implementation and subsequent savings delivery. Regular progress updates on the delivery of all approved savings for 2017/18 have been considered by both the Corporate Leadership Team and elected members, including review by the Finance and Resources Committee and other relevant Executive Committees, as well as scrutiny by the Governance, Risk and Best Value Committee. As in 2016/17, this process began well in advance of budget approval in February and has proven effective in highlighting at an early stage potential barriers to full delivery and, where necessary, informing the subsequent development and assessment of alternative measures, whether at service-wide or Council-wide level.
- 3.2 As of the end of August and based on actions planned or already undertaken, of a total of £39.5m of approved savings in 2017/18, some 80% by value are on track to be delivered. The majority of savings not anticipated to be delivered are those of a transformational or demand-led nature within Health and Social Care, with the remainder representing savings within the Place Directorate linked to the Roads and Waste Services transformation plans.
- 3.3 Amber-assessed savings represent, in the main, those where interim or one-off funding solutions have been identified. As is crucial with all aspects of the budget framework, however, sustainable solutions are required to address any recurring shortfalls going forward and thereby maintain its integrity.

- 3.4 Members will also be aware that the most recent revenue monitoring update considered by the Finance and Resources Committee on 28 September 2017 pointed, without further remedial action, to a potential overall year-end overspend of £4.0m, representing the net effect of significant overspends in Health and Social Care (£9.1m) and Safer and Stronger Communities (£3.5m), offset by one-off savings (or savings already assumed in the budget framework in future years) of £8.6m.
- 3.5 In light of the projected position at that time, the report confirmed that a further tightening of financial and workforce controls had been implemented. Combined with a review of discretionary expenditure priorities, identification of additional income and active management of risks and pressures for the remainder of the year, a projected balanced position is now anticipated as set out within the month five-based report included elsewhere on today's agenda.
- 3.6 While the improvement in the overall projected position is to be welcomed, underlying pressures within the Health and Social Care and Safer and Stronger Communities services require to be addressed on a sustainable basis to ensure a stable longer-term financial position. The implications of this need for sustainability upon the savings requirement for 2018/19 and subsequent years are set out in the following sections.

Review of budget framework assumptions

- 3.7 At the Committee's meeting on 5 September 2017, members received a comprehensive overview of the conclusions of a review of the key expenditure and income factors impacting upon the Council's activities, taking account as appropriate of UK and Scottish Government policy announcements, economic forecasts and wider population trends. The net impact of these changes resulted in revised incremental and cumulative savings requirements as follows:

	Annual savings requirements	
	Incremental	Cumulative
	£m	£m
2018/19	11.3	11.3
2019/20	42.2	53.5
2020/21	38.1	91.6
2021/22	25.0	116.6
2022/23	25.0	141.6

- 3.8 The report emphasised, however, that the above requirements were predicated on the attainment of a balanced and sustainable position in 2017/18. The majority of measures identified in bringing expenditure back in line with budgeted levels in the current year are of a one-off nature or are already assumed in determining the savings requirements shown above. On this basis, the Council's financial strategy for 2018/19 also seeks the identification of savings sufficient to address the underlying structural pressures within Health and Social Care (£9.1m) and Safer and Stronger Communities (£3.5m) on a sustainable basis.

Health and Social Care

- 3.9 Members may be aware that previous years' resource allocations for Health and Social Care have been underpinned by the assumed delivery of significant transformation-related savings linked to improved demand management. These savings have, however, generally not been realised at the levels anticipated. While the provision of additional financial support from the Social Care Fund has mitigated the impact of these shortfalls, in view of the wider challenges facing the Council, a £3m savings target, representing savings originally planned for delivery in earlier years, has been set in 2018/19, with the development of a number of specific initiatives underway. A progress update in this area will be provided by the Interim Chief Officer of the Health and Social Care Partnership at this meeting, with further details provided during both the budget engagement period and prior to budget-setting in February 2018.
- 3.10 The Interim Chief Officer is also seeking nominations from each locality for a practitioner to take part in a pilot project, seeking to reduce levels of formal domiciliary care support for a small number of people by finding alternative ways to meet some of their needs, while ensuring that any risks to the individual are clearly understood and managed. Assuming the initiative is successful, when rolled out more widely, this should create some further capacity and/or financial savings. This personalisation ethos also underlies some longer-term savings initiatives and should therefore give an indication of their wider viability.
- 3.11 The Interim Chief Officer is also reviewing all uncommitted balances in the Social Care Fund and Integrated Care Fund, with a number of actions to review internal controls, improve management information and mitigate financial risks furthermore initiated.

Overall position

- 3.12 Taken together, the net impact of funding underlying pressures in Health and Social Care and Safer and Stronger Communities (£12.6m) and assumed savings in Health and Social Care (£3m) results in a revised savings requirement in 2018/19 of £20.9m. At this stage, the incremental requirements for subsequent years remain unchanged, resulting in a requirement of £101.2m by 2020/21 and £151.2m by 2022/23.
- 3.13 Although no other changes have been reflected within the framework at this time, a number of other factors have the potential to affect the overall savings requirement over the period of the framework, including:
- net costs arising from the progressive consolidation of the Living Wage within the Council's pay structures agreed as part of the employer's pay settlement for Local Government employees for 2017/18;
 - potential further increases in employer's superannuation contribution rates, particularly for teachers, from 2019/20;

- a number of potential direct or indirect welfare reform-related impacts upon the Council's expenditure or income streams, including changes resulting from the full roll-out of Universal Credit in June 2018, re-tendering of the Council's Private Sector Leasing and Temporary Accommodation contracts in April 2018 and other changes in eligibility for Housing Benefit support of costs incurred by the Council. The Council will continue to support local government-wide efforts to highlight the potential financial impacts of these changes and, where feasible, reconfigure services to mitigate their impact; and
- progress in realising the £9.6m of savings previously approved, or now anticipated, to be delivered in 2018/19 and 2019/20, particularly those relating to fundamental service redesign within the Customer and Property and Facilities Management functions of the Resources Directorate.

Government Grant funding

- 3.14 The determination of the level of grant funding support provided to the Council is the complex product of the operation of the Scottish Government's Fiscal Framework, taxation policy, national spending priorities and the intricacies of the Local Government Finance Settlement. This notwithstanding, local government-wide grant projections included within the recently-published *Fraser of Allander Institute Scotland's Budget Report 2017* were consistent with those assumed within the budget framework. The Institute's report concluded that there is a fundamental need to re-examine the balance and scale of public funding in Scotland, with the means of service delivery, prioritisation and a re-assessment of how resources are raised all likely to be required; continuing as before is not an option if Scotland's devolved budget is to be sustainable in the long term.
- 3.15 While forming part of the broader funding position for Local Government, there is also the potential for additional calls on the Council, either directly or indirectly, to result from changes to current Non-Domestic Rates charitable relief afforded to arm's length organisations, in particular Edinburgh Leisure and the Festival City Theatres Trust. The Scottish Government has confirmed that it will publish its response to the Barclay Review's recommendations in this area by the end of the year.
- 3.16 Following the initial announcement on 15 December 2016, a revised Local Government Finance Settlement was then issued on 2 February 2017, reflecting the provision of an additional £130m of assumed one-off revenue, and £30m capital, resources across Scotland, with Edinburgh's respective allocations being £9.998m and £2.278m. The Council's approved use of these funds is included in Appendix 1. Members are reminded that these sums are not included in the budget framework and that continuation of any of the sums listed would require a corresponding upward revision to the 2018/19 savings requirement and, by extension, the identification of additional savings.

Progress in delivery of further actions set out within budget motion

3.17 In addition to approving a range of specific savings proposals, the budget motion in February 2017 instructed officers to undertake a number of wider actions. Since that time, in response to these actions, progress has been made as follows:

- (i) on 20 July, the **City Region Deal** was signed by the UK and Scottish Governments, the Council Leader on behalf of the area's six participating local authorities and representatives of four area higher education institutions. The deal commits the two Governments and area partners, subject to the development of detailed business cases and appropriate governance arrangements, to over £1bn of investment spanning a number of key growth sectors across the region;
- (ii) continuing implementation of the Council's **transformation programme**, with planned savings delivered in the majority of areas and improvement plans being implemented in a number of key functions such as Waste Services, Roads and Health and Social Care;
- (iii) significant improvements in **maximising the level of income available to support delivery of key services**, including achieving the highest-ever Council Tax collection rate in 2016/17, initiating a fresh programme of verification for Council Tax Single Person Discount entitlement and generating additional capital receipts and rental income from more active marketing of the Council's property assets. Work is also underway to market retained civic facilities, particularly the City Chambers, more effectively. Although each is dependent upon enactment of Scottish Parliamentary legislation, the potential to introduce a Transient Visitor Levy and/or Workplace Parking Levy is furthermore being explored; and
- (iv) on-going review of the **effectiveness of the Council's operating structures**, including the community safety function, in the delivery of its priority outcomes. The Council is also actively considering re-introduction of an Empty Homes Officer funded from additional Council Tax revenues.

Management of risks and pressures

- 3.18 While the focus of the budget process is generally on the specific new measures that form the basis of elected member and public consideration, active management of risks and pressures is also vital to delivering a balanced budget and thereby maintaining financial stability. Executive Directors' responsibilities to manage such risks and pressures within a balanced overall position are enshrined within the Financial Regulations.
- 3.19 As outlined in the preceding sections, in-depth analysis of the current year's monitoring position points to structural shortfalls within both the Health and Social Care and Safer and Stronger Communities functions, recognised in the provision of gross additional funding of £12.6m for these services being incorporated in the budget framework.

- 3.20 A number of other Council services, particularly those within the Place Directorate, are experiencing pressures of a demand-led nature. The Executive Director of Place has, however, developed plans to return the Waste and Roads Services to a balanced position over the medium-term and, as a result of offsetting savings identified elsewhere within the Directorate, no additional provision has been incorporated within the budget framework at this time.
- 3.21 At a corporate level, the Council continues to operate in an inherently fluid and complex environment, influenced by decisions taken at local, Scottish and UK-wide level. The Council's recently-published Annual Audit Report concluded, however, that it has a well-developed financial strategy, a strong track record of delivering against its revenue budget (the balanced position achieved in 2016/17 was the tenth successive year in which expenditure had been maintained within budgeted levels) and effective wider financial management arrangements, including those relating to the management of financial risk, with the annual risks and reserves report considered by the Committee highlighted as an area of good practice.

Budget framework proposals

- 3.22 Members of the Committee have considered a number of recent reports setting out the current year's financial position. While, as noted in Paragraph 3.5, a balanced overall position is now being forecast in 2017/18, this is dependent upon use of one-off or other measures already assumed within the budget baseline. This stabilisation phase forms the first step of re-establishing Council-wide financial sustainability.
- 3.23 The second phase, that of consolidation, involves financial acknowledgement of the underlying structural deficits within the Health and Social Care and Safer and Stronger Communities services, developing proposals sufficient to address both these pressures and the pre-existing savings requirement. These proposals have been developed through a series of themed workstreams and are grouped accordingly in Appendix 2. Specific proposals to a total value of £17.756m have been identified, with the balance of £3.144m to be addressed through a number of Council-wide themes as set out within the appendix. These savings proposals have taken appropriate account of local and national policy commitments, thereby maximising the level of investment available for continued investment in priority outcomes.
- 3.24 Taken together, these proposals, if all approved and the associated savings delivered, would address in full the Council's anticipated savings requirement in 2018/19. Any proposals not taken forward would require the identification of alternative, or additional, savings in other areas of the framework.

- 3.25 Identifying and implementing proposals to a value of £20.9m will go a significant way towards retaining financial stability across the period of the budget framework. It is clear, however, that much more fundamental transformation will be required, including taking opportunities to maximise income, enhance commercial excellence and contract management, review workforce management, asset optimisation (including fleet and staff and client transport), share services, improve demand management and investing in preventative services and, ultimately, service prioritisation will be required if the Council is to address its longer-term financial challenges.
- 3.26 The start of this third transformational phase will be initiated in the latter part of 2018/19 and indicative savings linked to the wider themes outlined above should be seen in this light. It is anticipated that a more detailed pipeline of opportunities in these areas, alongside progress updates in savings initiatives underway within Health and Social Care, will be reported to members during the engagement period. Dependent upon the implementation of the approved savings and management of other risks and pressures, development of these opportunities may offer the potential for their acceleration into 2018/19, should this be required. Members are reminded, however, of the anticipated larger savings requirements in subsequent years of the framework and that the 2018/19 proposals are best seen as an initial step on a much longer journey.
- 3.27 The Committee initially considered the mid-year review at its meeting on 27 October 2017 but agreed that the release of the proposals for public engagement would be deferred to allow for the provision to members of additional detail of the savings comprising the 2018/23 revenue budget framework. Since that time, officer briefings have been held with all Groups and one-page templates for each proposal made available to all members of the Finance and Resources Committee with a view to allowing, subject to agreement, release of these further details immediately after today's meeting.
- 3.28 Subject to approval by the Committee, these proposals will now form the basis of a six-week period of engagement, the main elements of which are summarised in a report elsewhere on today's agenda. Members' approval is additionally sought to authorise Executive Directors to take forward, in conjunction with Conveners and Vice-Conveners, any remaining detailed planning and development of the savings proposals contained within the budget framework including, where relevant to a savings proposal, staff release, planning, development and consultation in accordance with the Council's Organisational Review procedure.

4. Measures of success

- 4.1 Relevant measures in setting the revenue budget include:

- Accurate capturing and quantification of the key determinants of the Council's overall expenditure requirement and available sources of income, allowing a balanced overall budget for 2018/19 and subsequent years to be set as part of a sustainable longer-term framework;
- Development of savings and investment options aligned to the Council's priority outcomes, with due opportunity provided for public consultation and engagement; and
- Subsequent delivery of the approved savings, particularly where these are linked to additional service investment, along with key service performance indicators.

5. Financial impact

- 5.1 Delivery of a balanced budget in any given year is contingent upon the development, and subsequent delivery, of robust savings, alongside management of all risks and pressures, particularly those of a demand-led nature.
- 5.2 By adapting more prudent assumptions with respect to pay awards and grant funding levels, the budget framework offers elected members the potential to consider a wider range of savings and investment options should actual levels vary from these assumptions.

6. Risk, policy, compliance and governance impact

- 6.1 An annual report on the risks inherent in the budget process is considered by the Finance and Resources Committee in January and referred to Council as part of setting the revenue and capital budgets.
- 6.2 The savings assurance process is intended to ensure that, as far as is practicable, those proposals approved by Council deliver the anticipated level of financial savings in a way consistent with the expected service impacts outlined in the respective budget proposals.
- 6.3 A summary of progress in respect of savings delivery is reported to the Finance and Resources Committee on a quarterly basis, with additional detail and commentary on risks, mitigations and alternative measures (as appropriate) reported to Executive Committees.

7. Equalities impact

- 7.1 While there is no direct additional impact of the report's contents, all budget proposals are now subject to an initial relevance and proportionality assessment and, where appropriate, a formal Equalities and Rights Impact Assessment is then undertaken. The equalities and rights impacts of any substitute measures identified to address savings shortfalls are similarly assessed.

8. Sustainability impact

- 8.1 While there is no direct additional impact of the report's contents, the Council's revenue budget includes expenditure impacting upon carbon, adaptation to climate change and contributing to sustainable development. In addition, all budget proposals are now subject to an upfront assessment across these areas.

9. Consultation and engagement

- 9.1 As in previous years, an extensive programme of engagement on the specific proposals and wider themes comprising the framework will be undertaken. A separate report on the approach to citizen engagement for the 2018/19 budget process is included elsewhere on today's agenda.

10. Background reading/external references

[Capital Coalition Budget Motion](#), City of Edinburgh Council, 9 February 2017

[Revenue and Capital Budget Framework 2018/23 – progress update](#), Finance and Resources Committee, 5 September 2017

[Revenue Budget Monitoring 2017/18 – Update](#), Finance and Resources Committee, 28 September 2017

[City of Edinburgh Council 2016/17 Annual Audit Report to the Council and the Controller of Audit](#) – referral from the Governance, Risk and Best Value Committee, Finance and Resources Committee, 28 September 2017

Fraser of Allander Institute – Scotland's Budget Report 2017, University of Strathclyde Business School, September 2017

Stephen S. Moir

Executive Director of Resources

Contact: Hugh Dunn, Head of Finance

E-mail: hugh.dunn@edinburgh.gov.uk | Tel: 0131 469 3150

11. Appendices

Appendix 1 - Additional approved service investment, 2017/18

Appendix 2 – Budget Framework 2018/19 – proposals for public engagement

Allocation of additional revenue resources, 2017/18

Appendix 1

Theme	Summary description of investment	Allocation (£m)
Early intervention and prevention	Co-ordinated programme of workforce learning and development and targeted investment in preventative initiatives across the areas of children's services, mental health and homelessness services.	2.000
Pavement and road repairs	<p>Programme of targeted investment, informed by Road Condition Survey, including full-year funding for localities "hot" (permanent) repair squads and additional footways spend.</p> <p>The funding will increase investment in cycling-related provision by a further £0.250m, supplementing the additional spend underpinning the approved 10% budget commitment.</p>	2.500
Building maintenance and repairs	The additional funding will complement the existing strategy of prioritising available resources to prevent further deterioration of the Council's property estate.	2.000
Libraries	For 2017/18, existing opening hours will be maintained for a further year.	1.798
"Clean and green" – tenement recycling, waste services and energy initiatives	<p>Delivery of targeted deep-clean initiative to raise standards of street cleanliness in the city. This funding will improve the overall appearance of our streets while complementing the actions of the Waste and Cleansing Improvement Plan.</p> <p>Funding of £0.1m will be made available to support the Council take forward preparatory work linked to the Community Empowerment Act.</p> <p>A programme of sustainability-based projects will also be developed.</p>	1.500
Community events fund	A number of community events, including a mass participation cycling event and Edinburgh Urban Light Festival, will be supported.	0.200
TOTAL		9.998

2018/19 REVENUE BUDGET - PROPOSALS FOR PUBLIC ENGAGEMENT			Appendix 2
			£m
Overall savings requirement			23.900
Less revision to Health and Social Care additional funding assumption			-3.000
			20.900

Proposal description	Service area	Theme	£m
Additional capital recharge and rental income	Resources	Asset Optimisation	0.500
Fleet financing model	Place	Asset Optimisation	0.300
Community Recycling Centres	Place	Asset Optimisation	0.200
ICT Service Costs	Resources	Commercial Excellence and Contract Management	0.443
Roundabouts and Verge Advertising	Place	Commercial Excellence and Contract Management	0.300
Grants and Contract Management	Resources	Commercial Excellence and Contract Management	0.300
Commercial Excellence - third party spend	Resources	Commercial Excellence and Contract Management	0.250
Property Insurance Re-Tendering	Resources	Commercial Excellence and Contract Management	0.200
Occupational Health Procurement	Resources	Commercial Excellence and Contract Management	0.175
Sign Workshop	Place	Commercial Excellence and Contract Management	0.100
Customer Organisational Review	Resources	Effective and efficient services	0.444
Employee Savings - Customer - process automation	Resources	Effective and efficient services	0.300
Staffing and operational efficiencies within Early Years Services	Communities and Families	Effective and efficient services	0.885
Disabilities Day Services - Staffing Realignment	Health and Social Care	Effective and efficient services	0.650
Edinburgh Leisure	Communities and Families	Effective and efficient services	0.420
Home to school transport	Communities and Families	Effective and efficient services	0.400
Communities and Families – transformational efficiencies and budget realignment	Communities and Families	Effective and efficient services	0.200
Efficiencies in discretionary expenditure	Health and Social Care	Effective and efficient services	0.200
Budget realignment	Communities and Families	Effective and efficient services	0.245
Communications staffing	Chief Executive Directorate	Effective and efficient services	0.185
Learning and Development	Resources	Effective and efficient services	0.150

Proposal description	Service area	Theme	£m
Night Team	Safer and Stronger Communities	Effective and efficient services	0.255
Social Care Fund Inflationary Allocation	Heath and Social Care	Maximising Income	2.000
Council Tax - additional income	Resources	Maximising Income	1.335
Garden Waste	Place	Maximising Income	1.300
Grounds Maintenance - Edinburgh Leisure	Place	Maximising Income	0.375
Transport Policy Enforcement	Place	Maximising Income	0.200
Bus Lane Camera and Pay and Display	Place	Maximising Income	0.300
Edinburgh Shared Repairs Service (ESRS)	Resources	Maximising Income	0.100
Parking permits	Place	Maximising Income	0.100
Income from events in Ross Bandstand	Place	Maximising Income	0.050
Increased Ticket Price at Scott Monument	Place	Maximising Income	0.025
Strategy and Insight Organisational Review	Chief Executive Directorate	Service Transformation	1.040
Align Economic Development to new strategy	Place	Service Transformation	0.500
Business Support and Shared Services	Resources	Service Transformation	0.400
Creation of a Citywide Equity and Excellence Music Service	Communities and Families	Service Transformation	0.363
Public Transport Initiatives	Place	Service Transformation	0.350
Review of Legal Services Delivery - Resources	Resources	Service Transformation	0.200
Review of Legal Services Delivery - Health and Social Care	Health and Social Care	Service Transformation	0.200
Employee Savings - Property and Facilities Management	Resources	Workforce Management	0.539
Waste collection - shift patterns	Place	Workforce Management	0.498
Interim management savings	Resources	Workforce Management	0.200
Senior Management efficiencies	Communities and Families	Workforce Management	0.150
Employee Savings - Human Resources	Resources	Workforce Management	0.137
Employee Savings - Finance	Resources	Workforce Management	0.130
Employee Savings - Legal and Risk	Resources	Workforce Management	0.062

Proposal description	Service area	Theme	£m
Managing demands upon our services	Council-wide		3.144
Effectiveness and efficiency			
Maximising income and being commercial in focus			
Workforce modernisation			
Making better use of assets			
Collaboration and working in partnership			
Total			20.900