

Audit Committee Meeting

Date of Meeting	Tuesday 29 May 2018
Paper Title	Institutional Efficiency
	12
Agenda Item	12
Paper Number	AC4-H
Responsible Officer	Jim Godfrey, Finance & Resources Director
Responsible officer	Jill doulley, Fillance & Resources Director
Recommended Status	Disclosable
Recommended Status	Disclosuble
Action	For Noting

1. Report Purpose

1.1. The purpose of this report is to provide an update in respect of the process for demonstrating institutional efficiency.

2. Recommendations

2.1. The Committee is invited to **note** the returns submitted by the three colleges in Glasgow.

3. Report

- **3.1.** On 23 January 2018, the Scottish Funding Council issued a 'Call for Information' in respect of Institutional Efficiency. This document outlines a request for institutions to detail their contribution to the Scottish Government's efficiency objectives. The key elements of the SFC publication were reported to the previous meeting of this Committee.
- **3.2.** GCRB sent the consolidated return to SFC to meet the deadline of 27 April 2018. The individual college returns are attached as annexes to this report.
- **3.3.** There is a possibility that Audit Scotland will want to review this information, so it is important that the evidence being held at each institution is appropriate for audit purposes. SFC recommends that institutions use appropriate internal management, and governance arrangements, to ensure the robustness of the efficiency information by including a review of the underlying processes within the scope of the Audit Committee's remit.

4. Risk Analysis

4.1. The achievement of annual efficiencies presents a challenge to the financial sustainability of the assigned colleges in the Glasgow region.

5. Legal Implications

5.1. No legal implications are identified.

6. Resource Implications

- **6.1.** There are no direct financial implications of this report.
- **6.2.** The expectation of Scottish Ministers that public bodies deliver at least 3% per annum is challenging. The compound effect of cumulative efficiencies means that the total scale of the efficiency is significant. In addition, it becomes more difficult to achieve efficiency gains over time as the easiest gains have been realised in previous years.

7. Strategic Plan Implications

7.1. The Glasgow Region Strategic Plan for College Education specifies that resources will be used efficiently. The demonstrable achievement of the efficiency is welcomed, however, the annual cumulative level of efficiencies is very challenging indeed.

	Name and description of project/activity and		2016-17	
Workstream	how benefits have been delivered (each		savings	
code	project/activity should be a separate entry)		-	Brief desciption of calculations/comments.
		Cash		
		New (in each year) recurring		
		efficiencies	600.0	
		One-off efficiencies	0.0	
		Total cash gains	600.0	
		Time		
		New (in each year) recurring		
		efficiencies	0.0	
	Annual revenue savings generated from	One-off efficiencies	0.0	
E	Estates rationalisation - sale of City Campus	Total time gains	0.0	Saving equivalent to annual running cost of building prior to its sale.
		Cash		
		New (in each year) recurring		
		efficiencies	40.0	
		One-off efficiencies	0.0	
		Total cash gains	40.0	
		Time		
	Annual revenue savings from reduction in	New (in each year) recurring		Saving due to reduced staffing achieved as sabatical periods came to
	number of paid student association	efficiencies		an end. The operating model of the Student Association has changed
	sabattical posts following ending of specific	One-off efficiencies		to minimise the impact on the learner experience and learner
BPI	funding from SFC	Total time gains	0.0	engagement in the College.

	Name and description of project/activity and		2016-17	
	how benefits have been delivered (each		savings	
	project/activity should be a separate entry)		•	Brief desciption of calculations/comments.
		Cash		
		New (in each year) recurring		
		efficiencies	25.0	
		One-off efficiencies	0.0	
		Total cash gains	25.0	
		Time		
		New (in each year) recurring		
		efficiencies	0.0	
	Rental cost savings following repair of	One-off efficiencies	0.0	Saving on rental costs following repair of defect which resulted in
	Sprinburn Gym Hall	Total time gains		groundwater ingress over a number of years.
		Cash		
		New (in each year) recurring		
		efficiencies	60.0	
		One-off efficiencies	0.0	
		Total cash gains	60.0	
		Time		
	Savings as a consequence of implementation	New (in each year) recurring		
	of Strategic Regional Curriculum review	efficiencies	0.0	
	which directed college activity away from	One-off efficiencies	0.0	
BPI	much of its degree provision	Total time gains	0.0	Reduced charges from degree awarding bodies.
	Additional Income secured from Robertson			Additional income which has enabled a significant improvement in
	Trust to support provision for young people			the quality and quanty of delivery targeted at young people leaving
	leaving care	Cash		care in the Glasgow region
		New (in each year) recurring		
		efficiencies	66.0	
		One-off efficiencies		
		Total cash gains	66.0	
		Time		

	Name and description of project/activity and		2016-17	
	how benefits have been delivered (each		savings	
	project/activity should be a separate entry)		-	Brief desciption of calculations/comments.
		New (in each year) recurring		
		efficiencies		
		One-off efficiencies		
I		Total time gains	0.0	
				annual savings from July 2016 leavers as part of VS scheme designed
				to enable the College to reduce in size following agreement to
о	Voluntary severance - July 2016 leavers	Cash	796.0	transfer activity and funding to City of Glasgow College
		New (in each year) recurring		
		efficiencies		
		One-off efficiencies		
		Total cash gains	0.0	
		Time		
		New (in each year) recurring		
		efficiencies		
		One-off efficiencies]
		Total time gains	0.0]

Workstream codes: BPI - business process improvements; C - collaboration; S - shared service; E - estates; I - income; P - procurement (non-APUC); and O - other.

Cash New (in each year) recurring efficiencies 201.0 0.0 One-off efficiencies 0.0 Time 201.0 Printer and vending machine lease arrangements / software licenses / New (in each year) recurring efficiencies 0.0 BPI Total time gains 0.0 BPI Total cash gains 88.0 Drate data gains B8.0 0.0 Time New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies 0.0					
Workstream code how benefits have been delivered (each project/activity should be a separate entry) savings £000 Brief desciption of calculations/comments. Cash New (in each year) recurring efficiencies 201.0 0.0 Total cash gains 201.0 Time Printer and vending machine lease arrangements / software licenses / New (in each year) recurring efficiencies 0.0 BPI marketing costs Cash New (in each year) recurring printer and vending machine lease arrangements / software licenses / 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies 0.0 savings resulting from ending of contracts. BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies 0.0 0.0 New (in each year) recurring efficiencies 0.0 <tr< th=""><th></th><th></th><th></th><th></th><th></th></tr<>					
Workstream code how benefits have been delivered (each project/activity should be a separate entry) Savings E000 Brief desciption of calculations/comments. Rationalisation of pre merger photocopier / printer and vending machine lease arrangements / software licenses / New (in each year) recurring officiencies 0.0 201.0 BPI Rationalisation of pre merger photocopier / printer and vending machine lease arrangements / software licenses / New (in each year) recurring 0.0 0.0 BPI marketing costs Cash New (in each year) recurring printer and vending machine lease arrangements / software licenses / New (in each year) recurring 0.0 0.0 BPI marketing costs Cash New (in each year) recurring merketing costs New (in each year) recurring 0.0 88.0 Difficiencies 0.0 0ne-off efficiencies 0.0 0.0 Savings resulting from ending of contracts. New (in each year) recurring 0 New (in each year) recurring 0 88.0 New (in each year) recurring 0 New (in each year) recurring 0 88.0 New (in each year) recurring 0 0.0 0.0 New (in each year) recurring 0 0.0 <		Name and description of project/activity and		2016-17	
BPI Cash New (in each year) recurring efficiencies arrangements / software licenses / BPI 201.0 One-off efficiencies 0.0 Total cash gains efficiencies 0.0 One-off efficiencies 0.0 One-off efficiencies 0.0 Total time gains 0.0 0.0 Savings resulting from ending of contracts. BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 Total ads hgains 0.0 0.0 Savings resulting from ending of contracts. BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 Total cash gains 88.0 0.0 0.0 Total cash gains New (in each year) recurring efficiencies 0.0 Total cash gains 88.0 0.0 0.0 One-off efficiencies 0.0 One-off efficiencies 0.0 Total absence rates 0.0 0.0 One-off efficiencies 0.0 Total solutione off efficiencies 0.0				savings	
New (in each year) recurring efficiencies 201.0 One-off efficiencies 0.0 Total cash gains 201.0 Time New (in each year) recurring printer and vending machine lease arrangements / software licenses / 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 New (in each year) recurring marketing costs New (in each year) recurring efficiencies 0.0 Time New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies 88.0 One-off efficiencies 0.0 Time New (in each year) recurring efficiencies New (in each year) recurring efficiencies 0.0 Otal cash gains 88.0 One-off efficiencies 0.0 Improvements in management of staff One-off efficiencies O 0.0 O absence rates 0.0 Total time gains 0.0 O Total time gains 0.0 O absence rates 0.0 Total one-off efficiencies 0.0 Total one-off efficiencies 0.0	code	project/activity should be a separate entry)		£000	Brief desciption of calculations/comments.
Rationalisation of pre merger photocopier / Time 0.0 Printer and vending machine lease efficiencies 0.0 arrangements / software licenses / One-off efficiencies 0.0 BPI marketing costs Total time gains 0.0 BV Total cash gains 0.0 BPI marketing costs Total time gains 0.0 BV Total cash gains 0.0 BV marketing costs Total time gains 0.0 BV Total cash gains 88.0 0 One-off efficiencies 0.0 savings resulting from ending of contracts. BV Total cash gains 88.0 0 One-off efficiencies 0.0 0 one-off efficiencies Vew (in each year) recurring efficiencies 0.0 0 0 One-off efficiencies 0.0 0 0 0 Improvements in management of staff One-off efficiencies 0.0 0 0 O absence rates Total time gains 0.0 0 0 percentage improvement in absence rate applied to staff budget Total one-o			Cash		
Rationalisation of pre merger photocopier / printer and vending machine lease arrangements / software licenses / New (in each year) recurring efficiencies 0.0 BPI marketing costs Total time gains 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies savings resulting from ending of contracts. BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 Done-off efficiencies 0.0 One-off efficiencies 0.0 BPI Total time gains 0.0 BPI New (in each year) recurring efficiencies savings resulting from ending of contracts. BPI New (in each year) recurring efficiencies 0.0 BPI New (in each year) recurring efficiencies 0.0 BPI New (in each year) recurring efficiencies 0.0 BPI Time New (in each year) recurring efficiencies 0.0 BPI New (in each year) recurring efficiencies			New (in each year) recurring		
Rationalisation of pre merger photocopie / printer and vending machine lease arrangements / software licenses / Time New (in each year) recurring efficiencies 0.0 BPI marketing costs One-off efficiencies 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies 0.0 BPI marketing costs Cash New (in each year) recurring efficiencies savings resulting from ending of contracts. BPI Total tame gains 0.0 BPI New (in each year) recurring efficiencies savings resulting from ending of contracts. BPI New (in each year) recurring efficiencies 88.0 Dene-off efficiencies 0.0 New (in each year) recurring efficiencies New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies 0.0 percentage improvement in absence rate applied to staff budget One-off efficiencies 0.0 0.0 percentage improvement in absence rate applied to staff budget Otal one-off cash efficiencies 0.0 0.0 0.0 <td></td> <td></td> <td>efficiencies</td> <td>201.0</td> <td></td>			efficiencies	201.0	
Rationalisation of pre merger photocopier / Time New (in each year) recurring printer and vending machine lease efficiencies 0.0 arrangements / software licenses / One-off efficiencies 0.0 BPI marketing costs Total time gains 0.0 BPI New (in each year) recurring savings resulting from ending of contracts. BPI Mew (in each year) recurring savings resulting from ending of contracts. BPI New (in each year) recurring 88.0 One-off efficiencies 0.0 BPI Total cash gains 88.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total one-off efficiencies 0.0 percentage improvement in absence rate applied to staff budget Total one-off cash efficiencies 0.0 percentage improvement in absence rate applied to staff budget			One-off efficiencies	0.0	
Rationalisation of pre merger photocopier / printer and vending machine lease arrangements / software licenses / New (in each year) recurring 0.0 0.0 BPI marketing costs Total time gains 0.0 BPI Marketing costs Cash New (in each year) recurring efficiencies 88.0 Doe-off efficiencies 0.0 0.0 Time New (in each year) recurring efficiencies 88.0 Improvements in management of staff One-off efficiencies 0.0 One-off efficiencies 0.0 percentage improvement in absence rate applied to staff budget Total one-off cash efficiencies 0.0 percentage improvement in absence rate applied to staff budget			Total cash gains	201.0	
printer and vending machine lease arrangements / software licenses / marketing costs One-off efficiencies 0.0 0.0 BPI marketing costs Total time gains 0.0 BPI New (in each year) recurring efficiencies 0.0e-off efficiencies 0.0e-off efficiencies 0.0e 88.0 De-off efficiencies 0.0e-off efficiencies 0.0e 0.0 Time New (in each year) recurring efficiencies 0.0e-off efficiencies 0.0e 88.0 De-off efficiencies 0.0e-off efficiencies 0.0e 0.0 Improvements in management of staff One-off efficiencies 0.0e-off efficiencies 0.0e-off efficiencies 0.0e 0.0e-off efficiencies 0.0e O absence rates Total time gains 0.0e-off efficiencies 0.0e-off efficienci			Time		
arrangements / software licenses / marketing costs One-off efficiencies Total time gains 0.0 BPI marketing costs Total time gains 0.0 BPI Kash New (in each year) recurring efficiencies 88.0 One-off efficiencies 0.0 88.0 One-off efficiencies 0.0 0.0 Improvements in management of staff New (in each year) recurring efficiencies 0.0 One-off efficiencies 0.0 0.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total time gains 0.0 percentage improvement in absence rate applied to staff budget Total new annual cash efficiencies 0.0 0.0 Total one-off cash efficiencies 0.0 0.0		Rationalisation of pre merger photocopier /	New (in each year) recurring		
BPI marketing costs Total time gains 0.0 savings resulting from ending of contracts. BPI Marketing costs Cash New (in each year) recurring efficiencies 88.0 One-off efficiencies 0.0 Total cash gains 88.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total rew annual cash efficiencies 0.0 Total one-off cash efficiencies 0.0 percentage improvement in absence rate applied to staff budget		printer and vending machine lease	efficiencies	0.0	
Cash New (in each year) recurring efficiencies 88.0 One-off efficiencies 0.0 Time 88.0 New (in each year) recurring efficiencies 0.0 Time 88.0 New (in each year) recurring efficiencies 0.0 O absence rates 0.0 Total rew annual cash efficiencies 0.0 Total one-off cash efficiencies 0.0 Total one-off cash efficiencies 0.0		arrangements / software licenses /	One-off efficiencies	0.0	
New (in each year) recurring efficiencies 88.0 One-off efficiencies 0.0 Total cash gains 88.0 Time 1 New (in each year) recurring efficiencies 0.0 New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies O absence rates 0.0 Total time gains 0.0 Total new annual cash efficiencies 0.0 1876.0 1876.0	BPI	marketing costs	Total time gains	0.0	savings resulting from ending of contracts.
Mathematical control of the staff efficiencies on one-off efficiencies on one-officiencies on one-off efficiencies on one-offici					
One-off efficiencies 0.0 Total cash gains 88.0 Time New (in each year) recurring efficiencies New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total new annual cash efficiencies 0.0 percentage improvement in absence rate applied to staff budget Total one-off cash efficiencies 0.0					
Mew Total cash gains 88.0 Time New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total one-off cash efficiencies 0.0 percentage improvement in absence rate applied to staff budget					
Improvements in management of staff Time New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total new annual cash efficiencies 1876.0 Total one-off cash efficiencies 0.0					
New (in each year) recurring efficiencies 0.0 Improvements in management of staff One-off efficiencies 0.0 O absence rates 0.0 0.0 Total time gains 0.0 Total new annual cash efficiencies 0.0 Total one-off cash efficiencies 0.0 O.0			-	88.0	
Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total new annual cash efficiencies Total one-off cash efficiencies 0.0					
Improvements in management of staff One-off efficiencies 0.0 O absence rates Total time gains 0.0 Total new annual cash efficiencies 1876.0 Total one-off cash efficiencies 0.0					
O absence rates Total time gains 0.0 percentage improvement in absence rate applied to staff budget Total new annual cash efficiencies 1876.0 Total one-off cash efficiencies 0.0					
Total new annual cash efficiencies1876.0Total one-off cash efficiencies0.0					
Total one-off cash efficiencies 0.0	0				
Total new annual time-releasing efficiencies 0.0					
		Total new annu	al time-releasing efficiencies	0.0	

Total one-off time efficiencies 0.0

	Name and description of project/activity and		2016-17	
Workstream	how benefits have been delivered (each		savings	
code	project/activity should be a separate entry)		-	Brief desciption of calculations/comments
		Cash		
		New (in each year) recurring		
		efficiencies	0.0	
		One-off efficiencies	297.0	
		Total cash gains	297.0	
		Time		
		New (in each year) recurring		The College received £2,192k of SFC ESF Funding for 2016/17
		efficiencies	0.0	(2015/16 £1,747k), an increase of £445k. Of this increase SFC have
	Increase in SFC ESF Funding from 2015/16	One-off efficiencies	0.0	confirmed that £297k (2/3's) relates to income from outwith the
1	baseline (excluding SFC match funding)	Total time gains	0.0	Scottish Public Sector.
		Cash		
		New (in each year) recurring		
		efficiencies	0.0	
		One-off efficiencies	45.0	
		Total cash gains	45.0	
		Time		
		New (in each year) recurring		
		efficiencies	0.0	
	Increase in other European Funding from	One-off efficiencies		Income Note 3 in the College's 2016/17 Financial Statements shows
Ι	2015/16 baseline	Total time gains	0.0	Other European Funds of £114k (2015/16 £69k), an increase of £45k.

	Name and description of project/activity and		2016-17	
Workstream	how benefits have been delivered (each		savings	
code	project/activity should be a separate entry)		-	Brief desciption of calculations/comments
		Cash		
		New (in each year) recurring		
		efficiencies	0.0	
		One-off efficiencies	1661.0	
		Total cash gains	1661.0	
		Time		
		New (in each year) recurring		
		efficiencies	0.0	Income Note 4 in the College's 2016/17 Financial Statements shows
	Increase in income from Arms Length	One-off efficiencies	0.0	Income from the Glasgow Clyde Education Foundation of £2,573k
1	Foundation	Total time gains	0.0	(2015/16 £912k), an increase of £1,661k.
		Cash		
		New (in each year) recurring		
		efficiencies	631.0	
		One-off efficiencies	0.0	
		Total cash gains	631.0	
	The College implemented a Voluntary	Time		The total reduction was 12.59 FTE and the resultant savings for
	Severance scheme as a result of the Glasgow	New (in each year) recurring		2016/17 were £631k as some staff left during 2016/17. This amount
	Region Curriculum & Estates Review during	efficiencies		will increase to £838k for 2017/18. This was previously reported to
	2015/16 which resulted in staff leaving	One-off efficiencies		SFC as part of the conditions of funding for the Glasgow Region
0	between Jul16 and Mar17.	Total time gains	0.0	Curriculum & Estates Review.

Workstream code P	Name and description of project/activity and how benefits have been delivered (each project/activity should be a separate entry) Procurement savings generated from local tenders and mini-competition exercises	Cash New (in each year) recurring efficiencies One-off efficiencies Total cash gains Time New (in each year) recurring efficiencies One-off efficiencies Total time gains Cash New (in each year) recurring efficiencies One-off efficiencies Total cash gains Time New (in each year) recurring efficiencies One-off efficiencies	0.0 250.0 250.0 0.0 0.0 296.0 0.0 296.0 0.0 0.0 0.0	In 2016/17 the College achieved procurement savings of £250k from local tenders and mini-competition exercises. For the purposes of this return these are shown as 'One-Off' savings as they will recur but only for the terms of the related contracts. These savings are in addition to the APUC Benefit Statement savings of £357k as reported directly to SFC by APUC. The College's 2016/17 Financial Statements indicate that activity and related income levels remained stable between 2015/16 and 2016/17 when SFC Voluntary Severance funding and Arms Length Foundation Capital Funding are excluded. In addition Expenditure Note 8 indicates that Other Operating Expenses (excl Agency Staff costs) also remained stable between 2015/16 and 2016/17 remaining at flat cash. This therefore indicates that the College has achieved non-staff cost savings to offset inflation. The value of the saving has been calculated by multiplying 2015/16 non-staff operating costs of £11,374k by the Jul17 inflation rate of 2.6% as
0	Non- staff costs savings	Total time gains		operating costs of £11,374k by the Jul17 inflation rate of 2.6% as outlined on the ONS website at https://www.ons.gov.uk/economy/inflationandpriceindices/bulletins /consumerpriceinflation/latest
0		new annual cash efficiencies		/consumerprice/mation/latest
			927.0	
		otal one-off cash efficiencies	2253.0	
		al time-releasing efficiencies	0.0	
	т	otal one-off time efficiencies	0.0	

	Name and description of project/activity and	2016-17	
Workstream	how benefits have been delivered (each	savings	
code	project/activity should be a separate entry)	£000	Brief desciption of calculations/comments

Name of institution: Institutional Efficiency - Collection of information about savings for 2016-17

	Name and description of project/activity and how		2016-17	
Workstream	benefits have been delivered (each project/activity		savings	
code	should be a separate entry)		-	Brief desciption of calculations/comments
	Salary savings through reduced number of teaching,	Cash		Savings achieved across all teaching departments and
	management and admin staff posts to deliver student	New (in each year) recurring efficiencies		support departments
	activity more efficiently . Savings through voluntary	One-off efficiencies	0.0	
	agreements and not replacing leavers.	Total cash gains	1206.0	
		Time		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
BPI		Total time gains	0.0	
	Cost savings achieved to deliver student activity more			Savings achieved across most college non staff
	efficiently.	New (in each year) recurring efficiencies		budgets eg subscriptions,professional fees, IT costs,
		One-off efficiencies		admin costs etc
		Total cash gains	120.0	
		Time		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
BPI		Total time gains	0.0	
		Cash	0.0	
		New (in each year) recurring efficiencies One-off efficiencies	0.0	
		Total cash gains	0.0 0.0	
		Time	0.0	
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
		Total time gains	0.0	
		Cash	0.0	
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
		Total cash gains	0.0	
		Time		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
		Total time gains	0.0	
		Cash		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	

Name of institution: Institutional Efficiency - Collection of information about savings for 2016-17

Workstream	Name and description of project/activity and how benefits have been delivered (each project/activity should be a separate entry)		2016-17 savings £000	Brief desciption of calculations/comments
		Total cash gains		
		Time		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies		
		Total time gains	0.0	
		Cash		
		New (in each year) recurring efficiencies	0.0	
		One-off efficiencies	0.0	
		Total cash gains	0.0	
		Time		
		New (in each year) recurring efficiencies		
		One-off efficiencies		
		Total time gains		
		Total new annual cash efficiencies	1326.0	
		Total one-off cash efficiencies	0.0	
		Total new annual time-releasing efficiencies	0.0	
		Total one-off time efficiencies	0.0	