



For local government branches to limit
damage to public services

February 2016

Introduction

This toolkit accompanies the UNISON Scotland Combating Austerity report.

- www.unison-scotland.org.uk/publicworks/CombatingAusterity_Sep2015.pdf

Local government branches can use it to help them research and propose ways for councils to protect services and jobs through a range of mitigation measures. These include: contract buyouts and/or refinancing of expensive PPP/PFI projects; refinancing of council debt; imaginative use of prudential borrowing and bonds; and more efficient and effective use of local authority pension funds.

Branches can use the basic checklist opposite for an initial look at council finances, then the more detailed checklists covering each of the above areas. There are also brief guides to efficiency savings and political lobbying at the back of the toolkit, with links to other helpful resources.

See the UNISON Scotland website/Public Works pages for a wide range of resources for fighting cuts to local government, including opposing the council tax freeze, along with constantly updated news, information and campaign ideas.
See: www.unison-scotland.org.uk/publicworks

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“This campaign is important. Every single mitigation measure reduces the number of job losses and reduces damage to vital public services.”

Mike Kirby, UNISON Scotland Secretary

BASIC CHECKLIST 11 things to do

Pull together the branch team who will look at this, bringing in, if useful, any expertise from members working in relevant departments and UNISON pensions board representatives.

1. Get an up to date picture of all the proposed cuts and other budget information.
2. Ask the council to produce an economic impact assessment of the proposed cuts.
3. Propose a needs based budget.
4. Ensure the council has carried out an Equality Impact Assessment
5. Work up a priority Combating Austerity set of proposals to lobby councillors and officials with, using this toolkit to focus on relevant areas for your branch.
6. Ask for a comprehensive review of operational PPP/PFI/NPD contracts and of other debt financing with a view to buyouts/restructuring/refinancing where this provides savings.
7. Ask for full details of outstanding debt.
8. Examine income generation options and draw up plans to seek pension funds investment in infrastructure, including housing.
9. Ask the council to review the charging regime, with a view to limiting regressive charges and establishing sources of income that are progressive.
10. Share what you are doing with other branches through the local government campaign. Updates can be sent to the Bargaining and Campaigns team.
11. Work up a proper campaign strategy for political lobbying on your proposals, involve members and publicise your efforts to protect services and jobs

Combating Austerity

The aims in limiting some of the damage

UNISON Scotland is opposed to austerity and continues to fight, with other trade unions and with civil society organisations, for investment in quality public services and proper funding for the necessary Just Transition to a low carbon economy. However, given the scale of spending cuts being imposed by the UK Government, it makes sense to also do everything within our powers in Scotland to mitigate against the worst meantime, as the cuts will hit public services very, very hard in the next few years, with thousands more jobs set to be lost.

We are campaigning against the Scottish Government's draconian £500m spending review cut to local government, which comes despite council services contributing enormously to the health and wellbeing of all.

- www.scottish.parliament.uk/ResearchBriefingsAndFactsheets/S4/SB_16-07_Local_Government_Funding-Draft_Budget_2016-17_and_provisional_allocations_to_local_authorities.pdf
- www.unison-scotland.org.uk/briefings/b071_PolicyBrief_LocalGovernmentDeliveringGoodHealth_Jan2016.pdf

In tackling inequalities, it is the most vulnerable who are hit hardest by cuts to services. We say that is wrong and councils must act, both locally and in fighting austerity head-on.

Our campaigns highlight the importance of local government services to our communities and to everyone's daily lives. Among growing calls for an end to the council tax freeze, is a 2016 report from the Scottish Government's poverty and inequality adviser.

- www.bbc.co.uk/news/uk-scotland-scotland-politics-35363320 www.unison-scotland.org.uk/briefings/e-briefing_CouncilTaxFreezeExplained_Jan2016.pdf

UNISON's Combating Austerity report called on the Scottish Government, if serious about its opposition to austerity, to support mitigation measures by making any relevant policy and legislative changes; e.g. in allocating financial support for buying out PPP/PFI contracts.

Branches should point employers to the successful examples, highlighted in the toolkit and report, of the types of measures we propose and ask them to carry out a comprehensive review of ways to make savings and free up funds.

These ideas work and could release many millions of pounds to help protect services and jobs.



Resources & websites

<http://publicworksscotland.blogspot.co.uk/2015/07/big-questions-over-increasing-private.html>

www.gov.scot/Topics/Government/Finance/18232/12308

www.gov.scot/Topics/Government/Finance/18232/IIP/IIPProjectPipeline

www.scottishfuturestrust.org.uk/assets/hubdashboard-dec15/

PPP/PFI projects

Fact: With interest rates at historic lows, refinancing or contract buy-outs of Scottish health and local government schemes could slash total repayment costs by several billions of pounds. Councils could borrow to fund buyouts, including of NHS projects.

ASK

Ask:

- How many operational PPP/PFI/NPD/hub contracts does the council have?
- What are the remaining unitary charge/other repayment costs and interest rates? (Some information might be refused, or offered only in confidence. It may be worth requesting this under Freedom of Information legislation.)
- Have refinancing or buyouts been examined for value for money, by the council/with Scottish Futures Trust/Scottish Government?
- What is the outcome of any such checks?
- Is there effective contract monitoring of council projects?
- (One recent example saw a council paid £800,000 after checks on the original £400,000 offered, as part of a sharing mechanism for reductions in insurance premiums.)
- What future projects is the council committed to/still negotiating? Can costs for these be re-examined?
- Is there a hub stream of projects in coming years that can be looked at for savings, preferably by using conventional financing instead?

CHECK

Check: Are interest rates for these schemes much higher than could be negotiated, given current lows? Proposals to put to councillors/officials: The council should set out a comprehensive plan to reduce costs wherever possible through buying back contracts or refinancing as well as rigorously monitoring all contracts.

EXAMPLE OF SUCCESS

Northumberland County Council borrowed from the Public Works Loan Board in 2014 to fund a loan to Northumbria Healthcare Foundation NHS Trust to buy out its PFI contract for Hexham General Hospital, saving the NHS £67 million. This might be made even easier to do, if new regulations due to come into force in April are amended to include specific new purposes for borrowing for councils.

- www.unison-scotland.org.uk/response/LocalAuthorityCapitalFinanceRegs_UNISONResponseToScotGov_Jan2016.pdf and our EBrief
- www.unison-scotland.org.uk/briefings/e-briefing_RelaxingBorrowingRules4Councils



Councils refinancing savings

FACT

Fact: Councils could look at a series of measures to make savings, including: imaginative use of prudential borrowing and municipal bonds to finance new borrowing and/or refinancing; refinancing/restructuring debt to take advantage of lower rates; making use of relaxation of repayment of capital funds regulations*. They should normally avoid LOBOS. Prudential borrowing (whereby councils can borrow to fund capital investment, provided they can demonstrate proper local treasury management practice with borrowing that is sustainable, prudent and provides value for money) could also be used for investment in initiatives such as city energy generation or to finance shared infrastructure for the new health and social care partnerships. See page 7.

ASK

Ask:

- Is the council investigating options for raising finance through bonds, potentially with other councils?
- If so, what potential investments or refinancing of existing debt have been considered?
- The council should be asked to provide a breakdown all existing debt/loans including amount borrowed, type of loan, lender, repayment term, any charges for early redemption, start date and amount outstanding.
- Ask to see copy of the council's debt book

CHECK

Check: Which of the council's existing loans, whether from the Public Works Loan Board, or other funders, are clearly paying too much in interest? What are the charges for early repayment? The council should be looking at this urgently to examine the scope for savings. It is important to query whether finance officials are being too cautious and not properly examining all options for restructuring/refinancing, particularly thinking ahead to the new capital finance regulations.

Proposals to put to councillors/officials: The council should as a minimum carry out a thorough review of all debt, with a view to restructuring and/or refinancing existing loans to make savings on payments. It should investigate the use of bonds.

Resources & websites

www.dmo.gov.uk/index.aspx?page=PWLB/PWLB_Audit_data (PWLB audit data)

<http://www.unison-scotland.org/2016/02/02/msp-e-briefing-local-government-budget-feb-2016/>

www.unison-scotland.org/library/LocalAuthorityCapitalFinanceRegs_UNISONResponsetoScotGov_Jan2016.pdf

EXAMPLE OF SUCCESS

Municipal bonds work well in many countries around the world. English and Welsh local authorities have joined together to set up the Municipal Bonds Agency

- www.local.gov.uk/finance/-/journal_content/56/10180/3684139/ARTICLE.

Although this January 2016 news report shows that the proposals are taking a bit longer than predicted to develop, there is strong interest and predictions of a growing sector.

- www.ft.com/cms/s/0/16284e12-baec-11e5-b151-8e15c9a029fb.html#axzz3xuUIDvAG



Health and social care partnerships / Income generation / City energy

FACT

Fact: Health and social care partnerships between health boards and local authorities do not have their own borrowing powers. Nor do health boards. However, councils could fund capital projects through prudential borrowing/using bonds, generating valuable income. If new capital finance regulations are amended to include new purposes for borrowing, this could be even easier to do. (see p 6) Other potential sources of income generation include city energy generation and charges, but many charges are regressive, hitting those least able to pay hardest.

ASK

Ask:

- Has the council looked at generating income through financing capital projects such as health board buyouts of expensive PFI contracts, or shared infrastructure which could be funded more cheaply this way than through the five hubcos? If not, why not?
- What is the council doing to review its charging regime to establish sources of income that are progressive?
- Is the council examining city generation, looking at examples like Nottingham's not-for-profit Robin Hood Energy, which made it into the Which Top 5 Cheapest Energy Deals in September 2015 and offers customers considerable savings on energy bills?
- Is the council examining city generation, looking at examples like Nottingham's not-for-profit Robin Hood Energy, which made it into the Which Top 5 Cheapest Energy Deals in September 2015 and offers customers considerable savings on energy bills? The Western Isles Council has a similar plan. Options could include teaming up with Scottish Water, for 'Hydro Nation' inspired projects.

CHECK

Check: Link city energy generation proposals to council policy on tackling fuel poverty and health inequalities, alongside public bodies climate change duties.

Proposals to put to councillors/officials: A review of the charging regime, including looking at possible new initiatives, e.g. tourist/hotel bed taxes. Discussions with the health board to consider joint examination of options for capital investment/savings through refinancing.

Resources & websites:

www.theguardian.com/environment/2015/sep/07/robin-hood-energy-nottingham-council-launches-not-for-profit-energy-company

www.scottishwater.co.uk/investment-and-communities/investment-programme/energy

Cuts, efficiencies and savings



Resources & websites:

UNISON Scotland has published a range of briefings, responses and leaflets on shared services. All available on our website

<http://www.unison-scotland.org/campaigns/public-works/>

Fact: Public services are experiencing severe budget cuts. Even before the current crisis, we were moving into a place where services were being reformed and the efficient government programme was driving change.

Finance papers are full of claims of efficiency savings both one off and recurring. It can be very difficult to work out exactly what is going on, what the actual savings are being made and if any efficiencies are actually being achieved.

Efficiencies are either when the same amount of resources produces more, or when fewer resources are used to produce the same as before. This can either be in terms of staff or spending. This is as the result of new ways of working, better training or skills among the staff, improved machinery or technology. Where resources are less or demand rises and people are working longer unpaid hours or doing work to a lower standard this is a cut.

In many business cases put forward by either senior managers or consultants a range of figures are presented as savings that will be achieved. It is important to be able to challenge such proposed efficiency savings. Effective probing of these plans has been successful in persuading elected members to reject proposals, particularly around shared services.

Shared services have been around for some time in both the private and the public sector. In large organisations they can include functions like HR, payroll and communications which are handled via a central body. They have been promoted by many, including the companies who sell the IT products needed to make it work, as a route to substantial savings in the public sector. Increasingly “shared services” has become a generic term for forms of joint work across the public sector. In local government this is usually in the form of joint services provision across one or more authorities.

Shared services, in whichever form, have at best a mixed record, the promised savings are rarely realised. Even when they do occur, it takes about five years to recover the set up costs. They will not be able to provide the solution to the budget cuts facing public services now.

Ask:

- How did you quantify the efficiency savings?
- How much of this is from job cuts?
- What are the transitional costs?
- How long will it take for the costs of change to be covered by the efficiency savings?
- What evidence is there that these are achievable?
- Where have they been achieved in the past?
- How long will the transition take? What impact will there be on service users during the transition?



Local authority pension funds

FACT

Fact: UNISON has long argued for socially useful investment of pension funds instead of unjustifiable investments such as in arms or tobacco. Not only are calls for disinvestment increasing to cover fossil fuels in particular, but in times of austerity the benefits of spending on local infrastructure such as housing are clear. Branches can push for pension funds to maximise their social, environmental and economic impact, while protecting benefits due to members. They can also make arguments for the kinds of changes detailed in our Combating Austerity report that would assist in creating suitable investment opportunities with social and economic value, in liaison with the Scottish Government and Scottish Futures Trust.

ASK

Ask: Ask for investment policies to be reviewed with a view to maximising social, environmental and economic impact. Gather evidence for making the case for disinvestment, where appropriate, offering proposals for alternative socially useful investment, including in housing.

CHECK

Check: Learn about the ways in which pension funds do have the powers to act ethically and support representatives in becoming knowledgeable and confident in challenging excessive caution from fund managers. As Dave Watson advises, "Ethical investment is rarely any more risky than other investments and legal challenges are rare so long as funds follow a proper process."

- http://www.pensionsscotland.org/uploads/3/9/5/5/39556225/fiduciary_duty_briefing.pdf

Proposals to put to councillors/officials: Ask the council to support strengthening pension fund policies on social, environmental and ethical considerations. In particular, propose investment in social housing. Lobby councillors to support our arguments on transparency and pooling investments, including in-house staff to save money currently going to external investment managers. www.pensionsscotland.org/blog

- <https://www.capitalstewards.org/news/plans-to-cull-money-managers-used-by-uk-local-government-pension-funds>

EXAMPLE OF SUCCESS

Falkirk Council's Pension Fund Committee has agreed a £30 million commitment to social and affordable housing in the Edinburgh area and a further £30 million to investment in UK social and affordable housing, in collaboration with Lothian Pension Fund. In Birmingham, proposals to seek pension funds investment in local housing are being linked also with the council using municipal bonds, dubbed 'Brummie bonds'. (See Resources & websites.)

Resources & websites:

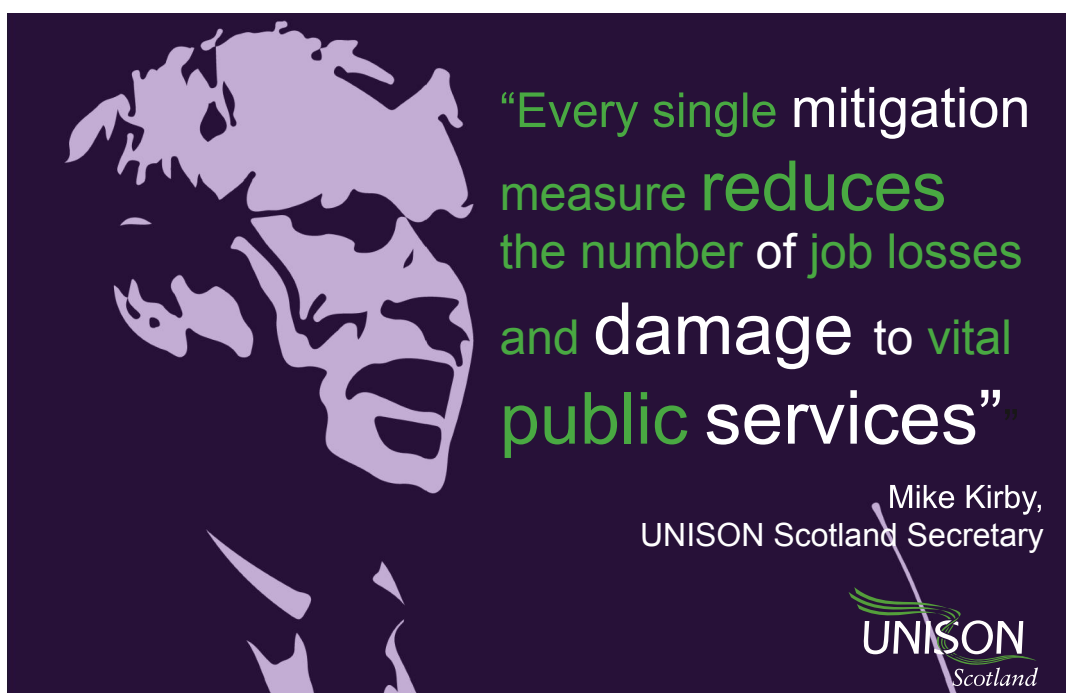
<http://www.pensionsscotland.org/>

http://www.unison-scotland.org.uk/housing/FundingAndBuildingTheHomesScotlandNeeds_Mar2013.pdf

<http://unionsdave.blogspot.co.uk/2015/11/scottish-pension-funds-and.html>
www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/94373.aspx

<http://news.stv.tv/stirling-central/1322509-falkirk-council-invests-30m-pension-fund-with-hearthstone-for-new-homes/>

www.birminghampost.co.uk/business/finance/brummie-bonds-build-new-homes-10759349



Political lobbying

Lobbying is the process of trying to influence policy by contacting politicians to highlight an issue of concern to you. We have many examples of the effectiveness of local lobbying in relation to local government decision making most recently the joint campaign in Stirling and Clackmannanshire over shared education and care services. Politicians will tend to give more attention to a letter (or even better a visit) from a constituent than from an organisation - even those they support. When elected officials talk about a bulging mail bag they only mean about ten letters. If even ten percent of members and their family members wrote to an elected member they would have a genuinely overflowing bag and would have to start to take notice. Your voice as an individual voter is extremely powerful. They are sensitive to the opinion of their electorate. There are Scottish Parliament elections in 2016 and local government elections in 2017. Few politicians have such large majorities that they can take voters for granted, and most want a reputation as a good Councillor/MP/ MSP. Your letter/ meeting could make all the difference in influencing local authority budgets.

Who to contact?

In order to lobby politicians, it is of course necessary to identify who your local politicians are. In Scotland you have a range of politicians to lobby about cuts in local government and you will need to identify who to approach with which message.

Local authority areas are covered by a number of MPs. There will be constituency and list MSPs and each council ward will have three or four councillors. Individuals must contact the appropriate members for their own home address. This information is available online via websites such as

- www.Theyworkforyou.com
- <http://www.scottish.parliament.uk/msps.aspx>

Local Authorities have a similar service on their websites. Local libraries will have lists of all local representatives as well as details on their offices and surgery times and dates.

The move to proportional representation in local government means that councils are mostly run by coalitions or minority control. It is important to know which party/ies are in power in your local council, as you will be making a different approach to opposition councillors than to those who are part of the ruling group. It is also important to make sure you know who holds specific positions in the ruling group to ensure that members from their ward/constituency can contact the appropriate councillor with a targeted message. Power has already changed hands in a few councils because of splits in coalitions or by-elections. Lobbying councillors over cuts can therefore be even more effective than in the past.

Senior managers are responsible for developing detailed plans but elected officials set the initial strategic direction and decide. In order to reject proposals from senior management we need to make sure that those who have political leadership hear alternative views. By collating accurate information about the realities of delivering a services and the impact of plans on service users we can change their minds.

Contacting politicians

There are a number of ways to contact politicians, including telephone calls, a visit to their surgeries or even by letter or email.

Key Points to remember:

- Identify yourself as a constituent
- Be polite and concise
- If writing, keep the letter brief but do enclose any relevant reports
- Ensure the information you provide is factually accurate
- Stick to one issue to avoid over burdening or confusing the receiver
- Be clear about what you are asking them to do
- Request a reply
- Make sure you include your name, address and telephone number in any correspondence
- Write in your own individual style, as personalised communications have more impact than standardised responses than circulars.

Some branch activists will be members of political parties. They should also be encouraged to raise the issues with members from that party through the appropriate party structures.

Key local contacts

Post	Name and email	Surgery dates and venue
Leader of your council		
Councillors on finance comitee		
MPs		
MSPs: constituency		
MSPs Regional list		

Key papers checklist

These will be on your council website but often only after a meeting has been held. Branches should ensure that employers provide them with these papers in advance.

Papers check



Budget

Finance report for full council meeting

Minutes of finance and or audit committee

Single outcome agreement

Equalities Impact Assessments

Things to look for when analysing proposals:

If the answers to these questions are not in the reports you can raise this when lobbying councillors as this information is essential to making a decision.

Shared services

- Which team/s are/is involved?
- Will this involve another local authority? Which one?
- Will it involve a private company which one?
- Is there a third sector organisation involved?

Has a “business case” report been completed

- Who compiled the report?
- If a consultant: How much did this cost?
- What are the estimated savings?
- What are the estimated costs?
- What is the timescale?
- If the project is underway
- Is it on schedule?
- What has it cost?
- What does the Equalities Impact Assessment say?

Outsourcing/privatisation

- Which service/team?
- Will it be an Arms Length Organisation i.e. Leisure Trust?
- Will it involve a private company: which one/s?
- Is there a third sector organisation involved which one/s?
- Has a “business case” report been completed:
- Who compiled the report?
- If a consultant: How much did this cost?
- Will there be a tendering process?
- What are the estimated savings?
- What are the estimated costs?
- What is the timescale?
- Where is the Equalities Impact Assessment?

Other proposals to look out for

- Reorganising/cutting senior management teams
- Job Cuts
- Merging reorganising department
- Closing services
- Procurement: savings, energy bills etc
- Closing buildings
- Bringing services back in house

Are there any plans to increase income/refinance/use reserves?

- Selling buildings/assets
- Increasing charges: where
- Borrowing
- Refinancing loans
- Use reserves
- Other (e.g. city energy generation?)

This is a guide not an exhaustive list. Your local authority may have other plans

Key Information Links

UNISON Scotland Public Works	http://www.unison-scotland.org.uk/publicworks/index.html	Key page for regular information and campaigns materials
UNISON Scotland Briefings	http://www.unison-scotland.org.uk/briefings/index.html	This page contains all UNISON Scotland briefings. Use search button there for specific briefings
Local Government Finance circulars	http://www.gov.scot/Topics/Government/local-government/17999/11203	This is the information that local authorities get from the Scottish government detailing their budget allocations
Local tax reform	http://www.unison-scotland.org.uk/response/CommissionforLocalTaxReform_UNISONScotlandEvidence_June2015.pdf	Most up to date paper outlining UNISON position on the need for agreement on a new fairer tax for local government
Audit Scotland: charging for services	http://www.audit-scotland.gov.uk/docs/local/2013/nr_131031_hcw_charging_services.pdf	May offer opportunities for your authority to raise income. Though charges are much less fair than taxation
UNISON briefing highlighting increased charging by authorities	http://www.unison-scotland.org.uk/briefings/e-briefing_CouncilTaxFreeze_June2014.pdf	To be used in conjunction with Audit Scotland report
UNISON Scotland briefing Statutory Guidance to Local Authorities on Contracting S52 provisions	http://www.unison-scotland.org.uk/briefings/s52%20guidance.pdf	Procurement guidance
UNISON UK: The Case for In House Services – A Branch Guide	www.unison.org.uk/activists/procurement/docs_list.asp	Guide to making the case for in house services
From Commissioning to Contract Evaluation – UNISON Guide to Campaigning and negotiating around procurement	www.unison.org.uk/activists/procurement/docs_list.asp	
Think Twice – the Role of Elected Members in Commissioning	http://www.unison.org.uk/activists/procurement/docs_list.asp	
UNISON Private Contractors Unit – Organising Guide to Transfers of Employment	http://www.unison.org.uk/acrobat/PCU_Organising_guide.pdf	

Councillors Induction Packs provide useful information on how councils run.	While these are aimed at helping councillors undertake their roles effectively they are useful for anyone trying to navigate local government. When lobbying councillors they can be used to ask councillors if they have fully undertaken their role and responsibilities.	
Notebook 5: Roles and Responsibilities and council level	http://www.improvementservice.org.uk/assets/em-notebook-5---cosla_web.pdf	This covers among other things: the scrutiny role of elected members, conducting council business and decision making structures
Notebook 10: Policy and legislative context	http://www.improvementservice.org.uk/assets/em-notebook-10---cosla_web.pdf	This covers Best Value, public service reform, welfare reform and equalities and human rights in a local government context.
Audit Scotland Reports	Audit Scotland reports are a useful source of high quality data on public spending in Scotland	
Local Government Borrowing and treasury management	http://www.audit-scotland.gov.uk/docs/local/2015/nr_150319_borrowing_treasury_management.pdf	Audit Scotland recommendations regarding council borrowing: is your authority implementing these recommendations?
Local Government Overview	http://www.audit-scotland.gov.uk/docs/local/2015/nr_150305_local_government_overview.pdf	Audit Scotland Report on Local Government Overview of the financial position of local government in Scotland
Checklist for councillors to help them understand what they should be doing	http://www.audit-scotland.gov.uk/docs/local/2015/nr_150305_local_government_overview_supp1.pdf	Useful checklist to go with above report

Shared services

Which team/s are/is involved?	
Will this involve another local authority? Which one?	
Will it involves a private company? Which one?	
Is there a third sector organisation involved	

Has a “business case” report been completed?

Who compiled the report?	
If a consultant: How much did this cost?	
What are the estimated savings?	
What are the estimated costs?	
What is the timescale?	

Is the project underway?

Is it on schedule?	
What has it cost?	
What does the Equalities Impact Assessment say	

Outsourcing/privatisation

Which service/team?	
Will it be an Arms Length Organisation i.e. Leisure Trust?	
Will it involve a private company: which one/s?	
Is there a third sector organisation involved which one/s?	

Has a “business case” report been completed?

Who compiled the report?	
If they used a consultant: How much did this cost?	
Will there be a tendering process?	
What are the estimated savings?	
What are the estimated costs?	
What is the timescale?	
Where is the Equalities Impact Assessment?	

Other proposals to look out for

Are they reorganising/ cutting senior management teams?	
Are there job cuts?	
Are they merging reorganising a department	
Are they closing services?	
Procurement: savings, energy bills etc?	
Are they closing buildings	
Bringing services back in house?	
Are there any plans to increase income/refinance/use reserves?	
Are there plans to sell buildings or assets?	
Are they increasing charges? If so where?	
Are they borrowing?	
Are the refinancing loans?	
Are they using reserves?	
Other (e.g. city energy generation)?	



2016 Cuts Impact Assessment Form

Branch:

Employer:

Branch Secretary:

Regional Organiser:

Date updated:

<p>Budget cuts</p> <p>Total for 2016/17</p> <p>If planned over a longer period, please detail – e.g. £6m cut by 2016/17.</p>	
<p>Job losses/Planned reduction in Whole Time Equivalent (WTE) posts</p> <p>Total planned for 2016/17</p> <p>If planned over a longer period, please detail – e.g. 900 WTE posts to go between now and 2017/18.</p>	
<p>Service cuts/Service redesign/ Cash Releasing Efficiency Savings (CRES)</p> <p>Major cuts for 2016/17</p> <p>Please detail one or more of the main cuts impacting on services (and any timescale if over longer than 2016/17)</p> <p>Use another sheet if needed.</p>	

Day:
Month:

Please complete one form for each employer. State if cuts are proposed or agreed/finalised. Return completed forms to Fiona Montgomery in the Bargaining & Campaigns Team at f.montgomery@unison.co.uk or by post to: UNISON, 14 West Campbell Street, Glasgow G2 6RX.

Jargon buster

ALMO: Arms Length Management Organisations

Organisations set up by authorities to deliver services previously delivered directly by local authorities. They are run by independent boards. The boards contain some councillors but the ALMOs are separate legal entities. Examples include Dumfries and Galloway Housing Partnership and Cordia.

Best Value

Under the Local Government Act (Scotland) 2003, local authorities have a statutory duty of Best Value. (This replaced Compulsory Competitive Tendering.) They must “deliver continuous improvement” and “maintain an appropriate balance” between quality and cost and have due regard for efficiency, effectiveness, economy and equality.

Business Case

A business case should lay out the reasons for adopting a particular policy/plan. It can be in a range of formats but should at a minimum set out:

- What the aim is
- What is it that is expected to be achieved/benefits
- What will be involved?
- What the costs are, how this is worked out
- timescales
- What the risks are for both undertaking the plan and of inaction

Council Tax

Council tax is a property tax set and collected by local authorities to help pay for local services. All domestic properties are allocated to a band and a tax rate set for each band. They are allocated to a band based on the value of a property in 1991. The tax is paid by the resident of that property. The money raised by the council tax and non domestic rates income makes up approx. 15% of a local authority's total budget.

Debt Book

This is a list of the loans the council has taken out. You may have to submit an FOI request to your authority to obtain details of its loan commitments.

Equalities Impact Assessment:

The public sector equality duty requires public bodies to assess the impact of applying a proposed new or revised policy or practice against the needs mentioned in the equality duty. Public bodies are also required to publish the results of such an assessment within a reasonable

period. This is the EHRC guidance for Scotland:

- www.equalityhumanrights.com/publication/essential-guide-public-sector-equality-duty-guide-public-authorities-scotland

LOBO Lender Option Borrower Option

Not recommended. Alternative to Public Works Loan Board offered by banks to local authorities. Contracts range from 40 to 70 years. Some authorities are tied into loans with rates above the market rate via LOBOs

Non Domestic Rates

Non-domestic rates, also known as business rates are a tax on business property to help pay for local council services. Rates are charged on all business properties. The money collected from the rates is pooled nationally and shared among Scottish local authorities according to an agreed formula. The money raised by the council tax and non domestic rates income makes up approx. 15% of a local authority's total budget

PFI

The Private Finance Initiative was introduced by the UK Conservative Government in 1992 to bring private financing into public investment, for example in schools and hospitals. It is now widely recognised as far more expensive than conventional funding, tying taxpayers' money into lengthy, inflexible and secretive contracts.

PPP

Public Private Partnerships is the umbrella name given to a range of initiatives, which involve the private sector in the financing / operation of public services. The Scottish Government has a major PPP programme, including through the Scottish Futures Trust, the hub programme, and the so-called Non Profit Distributing model.

PWLB Public Works Loan Board

The PWLB is an Executive Agency of the UK Treasury which lends money to local authorities, and of course collects the repayments.

Shared Services

Shared services used to have a very specific meaning: ICT systems used to centrally deliver a range of so-called back office functions like payroll, paying bills and managing staff rotas. Increasingly it has now become a term for joint working across and between local authorities.