

Furloughing of Wiltshire Council staff – next phase

Background

1. Further to the reports circulated on 29 April and 2 May this report updates on steps taken so far and decisions required to support the next stage of the furloughing work for review and confirmation.

Extension to scheme

2. On 12 May the Chancellor announced that the Coronavirus Job Retention Scheme (CJRS) would be extended in its current form until the end of July 2020, and from August until the end of October there would be a partial scheme to support employers to bring furloughed staff back to work part time. Further details about this change are expected by the end of May.
3. This indicates that, should the council wish to furlough any staff we will need to have done so and made a claim before the end of July 2020.

New guidance

4. Since the previous report the government have updated their position for local authorities in response to queries raised, however this did not answer many of the queries raised. There is no indication that there will be any further guidance forthcoming
5. The government position remains that they expect that the scheme will:
“not be used by many public sector organisations, as most public sector employees are continuing to provide essential public services or contribute to the response to the coronavirus outbreak.”
6. It makes clear that:
Whilst these judgements are for Local Authorities to make, the Government expects that these circumstances would be limited to where the employee:
 - *Works in an area of the business where services are temporarily not required, and their salary is not covered by public funding*
 - *Cannot be redeployed elsewhere in the organisation to support the coronavirus response*
 - *Would otherwise be made redundant or laid off*and that
“Where staff costs for those on furlough would ordinarily have been met through a mixture of public funding and other income, funding from the CJRS should only cover the costs not previously met through public funding.”
7. It also outlines clearly that the scheme cannot duplicate any other public funding, including any additional financial support the Government has provided and states that
“Local Authorities are expected to use their best judgement in applying the Government guidance.”

8. Further guidance was issued by the Local Government Association following this updated position statement which outlines that councils are not expected to furlough their directly employed workforce, however goes on to say that “*where authorities have more ‘arms-length’ organisations or arrangements funded without public money (eg tourism or leisure companies) then furloughing may be the best available option.*”

Update on phase 1

9. Trade Unions were consulted on 7 March 2020 and confirmed their agreement to the approach outlined in the paper to CEOs dated 2 May 2020.
10. An online meeting for staff identified in phase 1 (as outlined in the report dated 2 May) was held on 12 May 2020 and staff were sent furlough letters on 14 May 2020 via the council’s R-Powered portal and approximately half of the staff have accessed these letters so far.
11. A press release was prepared and agreed with the unions, however so far there have been no media enquiries.

Phase 2 – Council posts

12. As outlined in the previous paper, work has continued to identify further staff within Leisure Operations to be furloughed and a list of additional posts identified for furlough is attached at [appendix 1](#). This increases the percentage of roles furloughed to 94% in leisure operations. These posts all meet the criteria outlined in the paper dated 2 May.
13. The total number of staff furloughed within leisure operations and city hall at the end of phase2 is 581 staff, covering 808 posts.
14. The estimated claim through the Coronavirus Job Retention Scheme for all staff now identified for furlough across both services is £245k per month.

Phase 2 - schools

15. Following advice issued by the DfE in relation to furloughing staff in schools, on 22 April an HR advisory bulletin was sent out to head teachers and chair of governors. This focused on the consideration of furloughing of staff in parent funded before and after school clubs as this was the example group outlined in the DfE guidance.
16. The advice outlined the fact that staff would remain on 100% of their normal contracted pay and that the school would only be able to claim 80% through the coronavirus job retention scheme.
17. In the bulletin schools were provided with a template letter (based on the ACAS template letter) to send to staff where the school had agreed with them that they were not required to work and were being furloughed.
18. For all Wiltshire maintained schools any claims through the CJRS need to be made through Wiltshire Council within the single claim made under our PAYE number.
19. We have provided Wiltshire schools with a clear process to submit information about those staff who have been furloughed and to confirm that these posts meet the scheme criteria. There is a deadline for schools to complete their submission of 5 June 2020 to enable the Council to make a single claim by the end of June.

20. In most cases staff in posts that have been furloughed in school also undertake other roles within the school and therefore this group are particularly impacted by the lack of guidance in relation to staff on multiple contracts (see next section).
21. Schools have been made aware of this issue and are aware that claims will not be made until this matter is resolved.
22. Academies will be required to submit their own claims, however where they buy payroll or advisory services we will provide them with guidance on the process and support to access the data required to make the claim.

Multiple contracts

23. A number of staff on the phase 2 lists and within schools have multiple contracts and we had been awaiting further guidance on whether the scheme can be used in these in these circumstances.

24. The government position statement is silent on multiple contracts and the LGA guidance states:

“There remains a lack of clarity over the eligibility of employees with multiple contracts of employment with the same employer, as on the face of the HMRC Guidance and Treasury Direction, an employee is not able to do any work for their employer while furloughed. However, the DfE guidance discusses partial funding from the job retention scheme for employers with mixed funding, and some local authorities have been told by the HMRC helpdesk that it is possible to furlough an employee from one contract with their employer, while they continue to work in the other.”

25. The working group, suggests that, in order to progress with making a claim through the CJRS, the CEO’s should agree a local position in relation to multiple contracts.
26. The scheme guidance is clear that, where an employee works for more than one employer they can be furloughed in one job whilst continuing to work in the other. The scheme guidance states:
*If your employee has more than one employer they can be furloughed for each job. Each job is separate, and the cap applies to each employer individually.
Employees can be furloughed in one job and receive a furloughed payment but continue working for another employer and receive their normal wages.*
27. Employees who have more than one role with the council have separate employment contracts and employee numbers for each role. They have separate pay records for each post, and their payslips clearly have a separate line for each contract.
28. All of our policies are clear that posts are not linked and, for example, an employee can be made redundant in one post whilst continuing to be employed in another post.
29. On this basis, together with the guidance above from the LGA, the working group recommends that the CEO’s confirm that staff on multiple contracts can be furloughed in one job, even if they have a separate contract of employment with the school or council to undertake another job.
30. We will ensure that our claim records clearly identify staff who have not been furloughed in all of their contracts and, if further guidance is issued which indicates that this position is incorrect, we will be able to clearly identify any claim amounts associated with staff in these posts.

31. We will ensure that schools are made aware of the fact that we are making the claim based on the best judgement of the Local Authority – as outlined in the government’s position statement.

Phase 3 – furloughing in other council services

32. Having identified staff to be furloughed in those traded services which clearly matched with examples given in guidance the working group have now commenced work to identify other potential areas of furlough in the wider organisation.
33. Whilst the guidance does outline that local authorities may use the scheme for “*arrangements funded without public money*” it is less clear whether the scheme should be used to cover posts in statutory services which are income funded (e.g. development control, car parking etc.)
34. The government position statement states:
“It is also essential that any grant from the Coronavirus Job Retention Scheme is not duplicative of other public funding local authorities, or associated organisations, receive. In the spirit of this intention, Local Authorities should take account of the additional financial support the Government has provided to councils to support their continued efforts to address the impacts of the coronavirus pandemic; support that is intended to cover both increases in expenditure and budgetary pressures arising from falls in income.”
35. The current financial impact of COVID-19 for Wiltshire Council is forecast to be in the region of £80m with current funding provided by central government standing at £28.8m and no current further additional funding committed. Therefore, on the basis that we do not believe that central government financial support will be forthcoming which closes this gap the working group recommend the CEOs consider wider use of the CJRS to help to support the council’s financial position.

Wider public sector approach

36. We are not currently aware of any other County Councils or Unitary Authorities who are furloughing staff in any statutory services. Some District Councils have indicated that they will be making significant claims through the CJRS.
37. On 21 May it was reported that a Local Government Association survey, (which had responses from 61% of councils) found that 16% (1 in 6) of the councils that responded had furloughed at least one member of staff.
38. In the week ending 1 May 4,612 members of staff had been furloughed from local authorities, totalling 0.8% of the current workforce. However many councils may be waiting to submit claims until they have final confirmation of staff to be furloughed so will not be included within this total.
39. A summary of Society of County Treasurers COVID-19 Local Authority Financial Management returns from May indicates that at this stage 8 other authorities are expecting to furlough staff with a range of claims currently forecast between £15k and £1.268m. It is not clear which services and groups of staff these claims related to.

Staff already not undertaking work

40. Initially we have identified services which have employees currently not working and unable to be redeployed and are working with finance to identify which of these services are either fully or partially funded through traded income.
41. Where services are fully or partially income funded and this income has reduced, and where there is no additional funding being received, the working group recommend that CEOs agree that furlough letters can be issued to those staff who have not been undertaking work for the council where finance confirm that these posts meet the criteria outlined below:
 - a) The employee works in an area of business where services are temporarily not required and where their salary is not covered by public funding. There will be a requirement to evidence that the posts contribute to work which generates income for the service and that the current reduction in income is greater than the total salary costs of posts being furloughed.
 - b) The employee would otherwise be made redundant or laid off – this will require us to evidence that the reduction in income relates to the post that the employee works in, and therefore their post would be one which would potentially no longer be needed if the loss of income was to continue.
 - c) The employee is not involved in delivering provision that has already been funded
 - d) The employee is not required to deliver provision for a child of a critical worker and/or vulnerable child
 - e) The grant from the Coronavirus Job Retention Scheme would not lead to financial reserves being created
 - f) The grant from the Coronavirus Job Retention Scheme is not duplicative of other public grants that the council has received.

Services where staff have capacity but are currently still working

42. A further piece of work is being undertaken to identify services which are either fully or partially funded through traded income and which have indicated that they have staff not working at full capacity.
43. An initial review by finance and HR has identified a number of services which are at least 50% of their income is raised through sales, fees and charges and the corresponding staffing numbers within these (see [appendix 2](#)).
44. An estimate of the loss of income has been made, based on income received in April and is included within the analysis below to provide an indication of the maximum potential for furloughing staff.
45. Note that even if there has been a significant reduction in income this may not equate to similar proportion of reduction in work (i.e. small pieces of work may generate significant income or some processes cannot be stopped even if income generation falls)
46. The first step will be to assess the level to which traded income has reduced. If this has reduced significantly the CEOs are asked to confirm that HR and Finance business

partners should commence discussions with these services with the aim to consolidate work within a smaller group of staff in order to enable either

- a) Re-deployment of staff to other posts
- b) Furloughing of some staff within these teams (where there is no possibility of redeployment to other roles).

47. Posts which could potentially be furloughed will be identified using the scheme criteria outlined above and only posts identified as supporting the generation of income will be considered for furlough.

48. Where a reduction in work, and associated income means that only some, rather than all, of the staff in these posts could be furloughed there will need to be a process to identify which staff will be selected.

49. Initially staff in posts where work cannot be fully stopped should be ruled out – this is likely to include staff with management responsibilities or who work across both income and non-income generating tasks

50. Remaining staff should be prioritised for furlough using these criteria

- a) Those staff unable to undertake the full remit of the post due to a need to shield, self isolate or undertake caring responsibilities

If additional staff can be furloughed

- b) Ask for volunteers – some staff will not want to stop working and should ideally not be made to unless there is insufficient work for them to complete

If more staff volunteer than can be furloughed consider

- c) Knowledge, skills and experience to undertake the remaining work – staff who have the least experience in these strands of work should be furloughed.

51. This approach will be discussed with the recognised Trade Unions to ensure that they agree with the criteria to be used to select staff to be furloughed.

Recommendations and decision log

52. The CEOs are asked to review and log decisions in relation to the recommendations of the working group as follows:

- a) CEOs to confirm and log the decision to approve additional roles identified in [appendix 1](#) to be furloughed, in line with the evidence presented in the previous paper dated 2 May 2020.
- b) CEOs to confirm that claims should be made through the CJRS for council and Wiltshire Schools staff who have been furloughed in one job but who have another contract for a job in which they have not been furloughed. The CEOs note that if further guidance is received which indicated this is not allowed under the scheme these claims may be invalidated and we may have to return any monies claimed.
- c) CEOs to confirm and log the decision that, having considered the guidance and recommendations of the working group they wish to proceed with furlough in other

income funded council services where staff have not been undertaking any work for the council and their posts meet the criteria for furlough (outlined in appendix 2). Note a full list of these posts will be brought to the CEOs for agreement prior to any claim being submitted

- d) CEOs to confirm and log the decision that, having considered the guidance and recommendations of the working group, they wish the group to proceed with work to identify posts which could potentially be furloughed in income funded council services (see [appendix 2](#)) where staff are currently working but have capacity.
- e) If progressing with the recommendation above the CEOs confirm the approach outlined in this paper in relation to selection of staff for furlough, for agreement with the recognised Trade Unions.

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Appendix 1 – Phase 2 posts

| Contract type and job group | Count of Job group |
|------------------------------------|---------------------------|
| Casual | 179 |
| Catering/Cleaning staff | 1 |
| Coach/Personal Trainer | 23 |
| Coaching Assistant/Supervisor | 30 |
| Duty Manager | 24 |
| Fitness Consultant | 14 |
| Reception staff | 22 |
| Recreation Assistant | 38 |
| Swimming Teacher/Coach | 27 |
| Permanent | 186 |
| Catering/Cleaning staff | 12 |
| Duty Manager | 30 |
| Fitness Consultant | 33 |
| Health & Wellbeing Manager | 3 |
| Reception staff | 31 |
| Recreation Assistant | 65 |
| Senior service management | 2 |
| Specialist Manager | 10 |
| Temporary Cover | 1 |
| Recreation Assistant | 1 |
| Variable Hours | 187 |
| Coach/Personal Trainer | 95 |
| Coaching Assistant/Supervisor | 23 |
| Reception staff | 1 |
| Recreation Assistant | 10 |
| Swimming Teacher/Coach | 58 |
| Grand Total | 553 |

Appendix 2 – Services that are at least 50% income funded and have reduced income – for potential furloughing

| Directorate | Cost Centre | Cost Ctr | Position | Contract Type | Total FTE | Estimated Income losses |
|--|---------------------|----------|--|---------------|-----------|-------------------------|
| Communities & Neighbourhood Services | Licensing Act | 73031 | Licensing Manager | Permanent | 1.0 | 50% |
| | | | Public Protection Officer - Tech Support | Permanent | 1.9 | 50% |
| | | | Public Protection Officer (Licensing) | Permanent | 6.6 | 50% |
| Communities & Neighbourhood Services Total | | | | | 9.6 | 50% |
| Corporate Services | Porton Science Park | 71092 | WTB Corporate Support Data Analyst | Fixed Term | 1.0 | to be confirmed |
| Corporate Services Total | | | | | 1.0 | To be confirmed |
| Economic Development & Planning | Building Control | 74050 | Building Control Area Manager | Permanent | 2.0 | 50% |
| | | | Building Control Surveyor | Permanent | 2.0 | 50% |
| | | | Business Support Officer | Permanent | 1.0 | 50% |
| | | | Graduate Building Control Surveyor | Permanent | 2.0 | 50% |
| | | | Planning Business Support Officer FTC | Fixed Term | 1.0 | 50% |
| | | | Principal Building Control Officer | Permanent | 0.6 | 50% |
| | | | Principal Building Control Officer - SP | Permanent | 1.0 | 50% |

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|--|----------------|-------|--|-----------------|------|-----|
| | | | Senior Building Control Surveyor | Permanent | 10.9 | 50% |
| | | | | Temporary Cover | 0.4 | 50% |
| | | | Senior Building Control Surveyor Casual | Casual | 2.0 | 50% |
| | | | Technical Support Officer | Permanent | 4.5 | 50% |
| | | | Trainee Building Control Surveyor | Permanent | 1.0 | 50% |
| | Dev Management | 74008 | Acting Snr Conservation/Planning Officer | Permanent | 1.0 | 50% |
| | | | Arboriculture Officer | Permanent | 3.0 | 50% |
| | | | Conservation & Planning Officer (Unqual) | Permanent | 1.0 | 50% |
| | | | Conservation and Planning Officer | Permanent | 14.0 | 50% |
| | | | Development Management Team Leader | Permanent | 6.0 | 50% |
| | | | Enforcement Officer | Permanent | 9.4 | 50% |
| | | | Enforcement Team Leader | Permanent | 1.0 | 50% |
| | | | Graduate Planning Officer | Permanent | 3.0 | 50% |
| | | | Head of Development Management | Permanent | 1.0 | 50% |
| | | | Major Projects and Performance Manager | Permanent | 1.0 | 50% |
| | | | Minerals & Waste Tech Specialist | Permanent | 1.0 | 50% |

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|--|----------------------|-------|--|------------|------|-----------------|
| | | | Planning and Conservation Officer | Permanent | 1.0 | 50% |
| | | | Planning Liaison Officer | Permanent | 5.9 | 50% |
| | | | Planning Officer | Permanent | 1.0 | 50% |
| | | | Planning Officer Qualified | Permanent | 1.0 | 50% |
| | | | Principle Conservation Officer | Permanent | 1.0 | 50% |
| | | | Senior Conservation/Planning Officer | Permanent | 21.5 | 50% |
| | | | Senior Planning Officer | Permanent | 3.0 | 50% |
| | | | Senior Planning Officer (Conservation) | Permanent | 1.0 | 50% |
| | | | Unqualified Planning Officer | Permanent | 1.0 | 50% |
| | Local Land Charges | 74088 | Business Support Officer | Permanent | 1.0 | 50% |
| | | | Local Land Charges Manager | Permanent | 1.0 | 50% |
| | | | Local Land Charges Officer | Permanent | 11.4 | 50% |
| | | | Senior Local Land Charges Officer | Permanent | 1.0 | 50% |
| | Porton Science Park | 71092 | Development Officer | Permanent | 1.0 | to be confirmed |
| | Wilts Incubation Env | 71034 | Admin Assistant/Receptionist | Fixed Term | 1.0 | 80% |
| | | | | Permanent | 0.5 | 80% |

| | | | | | | |
|--|----------------------|-------|---|-----------------|-------|-----------------|
| | | | Admin Assistant/Receptionist WTB FTC | Fixed Term | 1.0 | 80% |
| | | | Development Officer | Permanent | 2.0 | 80% |
| | | | Economy and Enterprise Manager | Permanent | 1.0 | 80% |
| | | | Snr Development Off - Inward Investment | Permanent | 1.0 | 80% |
| Economic Development & Planning Total | | | | | 128.1 | 50%-80% |
| Highways & Waste | Hackney Carriages | 73081 | Snr Vehicle Compliance Officer | Permanent | 2.0 | To be confirmed |
| | | | Vehicle Compliance Officer | Permanent | 2.0 | To be confirmed |
| | Markets & Fairs | 54530 | Markets Officer | Permanent | 3.0 | To be confirmed |
| Highways & Waste Total | | | | | 7.0 | To be confirmed |
| Legal, Electoral & Registration Services | Registration Service | 90411 | Area Manager North | Permanent | 1.0 | 30% |
| | | | Area Mgr Central Superintendent Registra | Permanent | 1.0 | 30% |
| | | | Area Mgr Sth Registrar of Birth Dth Mrgs | Permanent | 1.0 | 30% |
| | | | Ceremonies & Licensing Officer | Permanent | 0.9 | 30% |
| | | | Certificate Officer | Permanent | 1.1 | 30% |
| | | | | Temporary Cover | 0.6 | 30% |
| | | | Head of Regstn Svc, Coron/Lieut Str Suppt | Permanent | 1.0 | 30% |

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|--|--|--|--|----------------|-------|-----|
| | | | Peripatetic Registration Officer | Permanent | 0.1 | 30% |
| | | | | Variable Hours | 0.0 | 30% |
| | | | Registration Customer Officer | Permanent | 3.6 | 30% |
| | | | Registration Customer Officer One | Permanent | 0.6 | 30% |
| | | | Registration Customer Officer Salisbury | Permanent | 0.8 | 30% |
| | | | Registration Customer Officer Trow MAT | Permanent | 0.6 | 30% |
| | | | Registration Customer Officer Trowbridge | Permanent | 1.0 | 30% |
| | | | Registration Customer Officer Two | Permanent | 0.6 | 30% |
| | | | Registration Officer | Permanent | 8.3 | 30% |
| | | | Registration Officer (Ceremonies) | Permanent | 0.3 | 30% |
| | | | | Variable Hours | 0.2 | 30% |
| | | | Registration Officer Ceremonies | Permanent | 0.1 | 30% |
| | | | | Variable Hours | 0.0 | 30% |
| | | | Training Officer | Permanent | 0.4 | 30% |
| Legal, Electoral & Registration Services Total | | | | | 23.2 | 30% |
| Grand Total | | | | | 168.9 | |