

## **INTEGRATED STRATEGIC FINANCIAL AND PERFORMANCE TIMETABLE**

### **2010/11 – 2012/13**

The Council has a clear timetable for reviewing its corporate priorities, key deliverables and medium term financial strategy. The detailed timetable is set out below:

- 27 Jun.09 Council's financial and performance outturn position formally reported to Full Council.
- 03 Jul. 09 Cabinet/CMT away day to consider financial and performance outturn and corporate priorities for the year ahead.
- End Aug 09 Service Business Plans templates and guidance issued to Heads of Service
- Sep 09 Departmental service business planning away days to be held
- 02 Sep.09 Cabinet to be presented with the Council Plan Part 1 report that recommends corporate priorities for the next three years, based on an analysis of the 2007/2008 outturn, customer feedback and national/regional policy.
- 9 Oct 09 An electronic copy of the budget spreadsheets will be sent out to all budget holders. The spreadsheets will include actual expenditure 2008/09, latest budget 2009/10 and the base budgets for each of the years 2010/11, 2011/12 and 2012/13 for each cost centre for which they are responsible.
- End Oct 09 The relevant payroll estimates for each of the years 2010/11 -2012/13 will be sent to each budget holder with the budget holder being responsible for ensuring that all posts / personnel / scale points and fixed term contract details are correct. The budget holders must check the payroll estimates with the schedule prepared by HR & OD for completeness of the establishment.
- 21 Sep.09 Performance Management Board considers Council Plan Part 1 report and makes recommendations to Cabinet if required.
- 16 Sep.09 Full Council debates and agrees the Council's corporate priorities for the next three years, using the Council Plan Part 1 report.
- 29 Sep.09 First draft service business plans (key deliverables, budget bids and savings) provided to the Corporate Communications, Policy and Performance Team.
- 2 Oct 09 Dedicated all day CMT on first draft of service business plans' key deliverables, budget bids and savings.
- 6 Oct 09 CMT full review of pressures v savings re budgets to be built into first cut of budget to be presented to Cabinet 4<sup>th</sup> November
- 15 Sep. to 31 Oct.09 Budget holders to meet with their accountant to discuss any changes to the existing budgets (contained within the papers sent out on 15 September). The only changes that will be permitted to the existing base budgets will be by way of formal virement requests (however additional income cannot be utilised to fund expenditure without completing the budget bid process), plus identification of any savings. Any bids for increased resources will be dealt with as part of the business planning process outlined above.

Inflation and profiling of budgets will also be discussed at the meetings.

Note: In order to improve the robustness of our budget process officers need to improve the way that budgets for major items of income are calculated – planning fees, land charges, building control, car parking charges. The likely level of income needs to be calculated based on usage and level of fees rather than simply rolling forward the budget – the risks associated with these levels of income also needs to be assessed. A template will be prepared by accountancy for the calculation of income and to identify the associated risks. Managers must be aware of the concessions policy when estimating income generated.

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| 15 Sep<br>to 31 Oct.09  | Accountancy Services to undertake work on different scenarios with regard to major elements of expenditure e.g. different levels of pay award and the impact on budgets.  |
| 13 Oct.09               | Detailed budget options to Leader's Group.*   |
| 02 Nov.09               | Members' Budget Briefing.   |
| 04 Nov.09               | First cut of 2009/2010 budget (including initial budget bids and savings) considered by Cabinet.  |
| 23 Nov.09               | First draft base budgets available (including recharges and capital charges).   |
|                         | Note: There will need to be continued discussion between support service provider and receiver until agreement is reached. Detailed analysis of the impact of support services required for any decision to transfer and/or amend delivery of services. |
| 30 Nov.09               | Quality checklist on service business plans returned to Heads of Service  |
| Mid Dec.09              | Calculation of base budget requirement (variety of scenarios), together with cost of priorities, including Government Grant indications, to be completed.   |
| 01 Dec.09               | Presentations to Scrutiny Steering Board on the budget process, draft Capital Programme and base revenue budget.  |
| 3 Dec.09                | Cabinet to consider Capital Programme and revenue base budget and financial impact of priorities.   |
| Mid Dec -<br>end Dec 09 | Officers to identify growth and budget reductions (if they are required) in order to balance the budget.  |
| 05 Jan.10               | Consideration by Scrutiny Steering Board of detailed budget for each area and proposed growth and budget reductions (if required).  |
| 06 Jan.10               | Consideration by Executive Cabinet of Revenue budget.   |
| 07 Jan.10               | Final draft service business plans submitted to Corporate Communications, Policy and Performance Team.  |
| 13 Jan. 10              | All-day SMT Star Chamber to go through revised service business plans.  |
| 14 Jan.10               | Member Budget Briefing.   |
| 20 Jan. 10              | Approval by Council of the Capital and Revenue budgets (2009/2012).   |

- Early Feb.10 Statutory NNDR consultation.
- 24 Feb.10 Full Council agrees Council Tax level.
- End Feb10 CMT meeting to review business plans & outcomes (both councils)
- 19 Mar.10 Final draft service business plans sent to Senior Policy and Performance Officer
- 31 Mar.10 Service business plans and budget book placed on Intranet. Council Plan 2009/2012 published.
- 07 Apr 10 Cabinet agrees Council Plan 2009/2012.
- 19 Apr.10 PMB considers the Council Plan 2009/2012
- 21 Apr 10 Full Council approves Council Plan 2009/2012.
- 17 Apr.10 Budget Packs distributed to individual budget holders.
- 30 Apr.10 Team plans and PDRs completed and returned to ACE and Training & Organisational Development Manager

\*note:- After the initial discussion at Leader's Group in October, consideration will be given to the HR timetable and HoS will be advised on any legal requirements.