

APPENDIX E: TIMETABLE, CONSULTATION AND LINKS TO OTHER STRATEGIES

We are continuously refining our budget processes and timetables. It is important to have clear and agreed timescales so that statutory requirements are met. CIPFA have recognised the budget setting process to be an area which is resource intensive and one that organisations should seek to deliver efficiencies from.

FINANCIAL TIMETABLE 2010/11 BUDGET PROCESS		
Item	Lead	Date
Corporate Priorities identified CMT/Cabinet	Chief Executive	Completed
Medium Term Financial Strategy (MTFS) preparation	Assistant Director - Governance	June 2009
Send timetable to Service Managers	Accountancy Manager	3 rd July 2009
Send capital bid forms to Service Managers	Accountancy Manager	3 rd July 2009
Agree Establishment structure of staff	Chief Accountant/HR Manager	17 th July 2009
Accountancy prepare detailed spreadsheets for Managers	Chief Accountant	21 st July 2009
Spreadsheets sent to budget managers, including all revenue budgets spreadsheets, VFM statements, support service cost drivers, fees and charges and growth wish list	Chief Accountant	24 th July 2009
Project/activity template sent to Service Managers	Policy & Performance Manager	24 th July 2009
Service Manager training & meetings to explain requirements, spreadsheets and this year's process	Chief Accountant	w/c 27 th July
Budget Managers return capital bids	Budget Managers	14 th August 09
CMT review capital bids	CMT	26 th August 09
Accountancy central estimates prepared and spreadsheets completed	Chief Accountant	28 th August 2009
Budget managers prepare controllable budgets, efficiencies, growth bids, support services and volumes & benchmarking for fees and charges	Budget Managers	28 th August 2009
Project/activity template returned to Policy and Performance	Budget Managers	28 th August 09
Resource Allocation Model completed with budget managers	Chief Accountant	28 th August 09

Consultation for public and interested parties (including statutory)	Communications team	1 st September
Review budget proposals and project/activity templates	Chief Accountant & Policy & Performance Manager	11 th September
Collection Fund surplus and deficit calculated	Chief Accountant	11 th September
Totals for Capital and revenue to CMT	Chief Accountant	30 th September
Council approve MTFS	Assistant Director - Governance	1 st October 2009
Portfolio Holder meetings to consider proposals	Directors/Portfolio holders & Accountancy & Performance	w/c 5 th October
Review of proposals, corporate review and risks	Assistant Director – Governance/ Chief Accountant & Performance	5 th October 09
Update to Executive Board on totals	Chief Accountant	12 th October 09
Update to CMT on totals	Chief Accountant	14 th October 09
Draft budgets to Cabinet to be approved for consultation	Chief Accountant	27 th October 09
Full Service Team Plan sent out to Service Managers	Policy & Performance Manager	30 th October 09
Scrutiny of proposals – Audit committee	Assistant Director – Governance	13 th November
CMT review of growth/efficiency bids	Chief Accountant	18 th November
CMT to consider scrutiny suggestions	CMT	18 th November
Final budget back to CMT	Chief Accountant	25 th November
Council Tax Base calculated	Benefits & Revenues Manager	1 st December
Final budget back for Executive	Chief Accountant	14 th December
Completed Service Plans returned to Performance	Service Managers	12 th January 10
Final budget to Cabinet for approval	Chief Accountant	12 th January 10
Final budget to Audit Committee	Deputy Chief Executive	15 th January 10
Final budget to Full Council	Deputy Chief Executive	28 th January 10
Special Council Tax setting	Deputy Chief Executive	25 th February 10
Annual Delivery Plan to Executive Board	Policy & Performance Manager	22 nd February 10
Annual Delivery Plan to Cabinet	Policy & Performance Manager	2 nd March 10

CONSULTATION

The Council as a whole agrees its major policy framework, set out in plans such as the Best Value Performance Plan and the Financial Plan. Policy review which feeds into these plans is a major scrutiny role. The Council's budget and policy framework is strengthened by a consultation period. The purpose and outcome of the scrutiny of the proposed budget should be the confirmation that the budget complies with the agreed policies and strategies of the Council. As part of our overall financial strategy we continue to improve the scrutiny of the finance function. This year we have further developed the scrutiny function, in consultation with the Audit Committee.

LINKS TO MORE INFORMATION

Breckland Council Business Plan. The key strategies are:

- Sustainable Community Strategy
- Local Development Framework
- Treasury Management and Investment Strategy
- Medium Term Financial Strategy
- Procurement Strategy
- Risk Management Strategy
- Economic Development Strategy
- Value for Money Strategy
- Homelessness Strategy
- Asset Management Plan
- Housing Strategy
- Local Area Agreement
- Norfolk Ambition 2003 - 2023