

ANGUS COUNCIL

POLICY AND RESOURCES COMMITTEE – 6 DECEMBER 2022

REVENUE BUDGET 2023/24 -
UPDATE ON PLANS, BUDGET PREPARATION AND PROGRESS

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

ABSTRACT

This report provides members with a high level update on plans, budget preparation and progress in relation to the 2023/24 Revenue Budget preparation process.

1. RECOMMENDATIONS

1.1 It is recommended that the Committee:

- i) Note the progress being made on the 2023/24 Revenue Budget preparation as set out in Section 4 of this report.
- ii) Note the updated budget timeline as set out in Appendix A to this report.

2. ALIGNMENT TO THE COUNCIL PLAN

2.1 This report contributes as a whole to the Council Plan.

3. BACKGROUND

3.1 In accordance with the Council's Financial Regulations, the detailed preparation of the 2023/24 revenue budget commenced in August this year. [Report 225/22](#) to Policy & Resources Committee on the 30 August 2022 sought approval of the broad strategy and approach to be taken for the preparation of the 2023/24 revenue budget and the budget timeline that officers would work to.

4. CURRENT POSITION

- 4.1 The Council Plan is work in progress and is currently being updated. Two workshops were held with elected members to identify their priorities for the next 5 years in order to prepare a new strategic plan that also takes account of the financial challenges faced by Angus Council at this time. The Council leadership team has also spent some time thinking about the priorities and also what we can look to change in line with our Strategy on a Page. All of the information from these lively and informative sessions will help to shape a plan for a Council for the Future that is both sustainable and deliverable. A progress update report will be considered by the Policy and Budget Strategy Group on the 8 December.
- 4.2 Report 225/22 included an indicative timeline for the 2023/24 revenue budget process and this has now been updated to reflect the progress to date and is attached as Appendix A. All actions completed to date have been shaded grey. The main areas from the budget timeline to highlight to inform this update are as follows:

- Budget guidance was issued to all of the Council's Service Directors in August requiring that base revenue budgets were prepared and submitted to the Finance Corporate Support Team.
- Provisional Revenue Budget packs were submitted to Finance by all services.
- Budget Submission Review meetings have been undertaken with Service Directors and budget holders to discuss and validate the revenue budget packs submitted.
- The Council Leadership Team have reviewed and commented on the Service revenue budget packs.
- The Policy and Budget Strategy Group has met 3 times, most recently on 17 November to review Service revenue budget packs.
- The UK Chancellor's Autumn Statement containing the Government's medium term fiscal plan was delivered to Parliament on Thursday 17 November.
- The Scottish Government budget is expected to be announced on 15 December.
- The general process for the preparation of the 2023/24 revenue budgets will ultimately lead to the setting of the Budget and Council Tax in February/March 2023.

4.3 Overall the budget preparation process and timetable is on track to allow the Council to set its budget in late February or early March 2023. However the task of identifying savings on the scale required remains a significant concern and challenge as was outlined in the recent report on the Council's Medium Term Budget Strategy ([Report 361/22 refers](#)).

5. FINANCIAL IMPLICATIONS

5.1 There are no financial implications arising directly from this report. The budget strategy and timeline will be used to guide the ultimate delivery of a balanced and legal budget in February /March 2023.

6. EQUALITY IMPACT ASSESSMENT

6.1 An equality Impact Assessment is not required.

NOTE: No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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List of Appendices:

Appendix A - Budget Timeline