

CLACKMANNANSHIRE COUNCIL

Report to Council

Date of Meeting: 13th August 2015

Subject: Budget Strategy Update

Report by: Depute Chief Executive

1.0 Purpose

- 1.1. The purpose of this report is to maintain Council's regular update on the medium term financial outlook. This report also provides an update on progress with the *Making Clackmannanshire Better* programme.

2.0 Recommendations

2.1 It is recommended that Council notes:

- a. the significantly revised UK fiscal outlook (paragraphs 3.1 to 3.4)
- b. the incidence of announced Welfare changes (paragraph 3.5)
- c. that the impact of the July Budget for Scotland will not be clarified until the Autumn Spending Review (Paragraph 3.7)
- d. the three illustrative scenarios provided in relation to the council's net expenditure and indicative funding gap for the period to 2018/19 (Exhibits 1 to 4)
- e. that whilst the profile of reductions in public sector expenditure is potentially smoother than previously anticipated, the position remains extremely challenging
- f. progress and indicative timescales for Budget preparation (Appendix A and paragraphs 4.6 and 4.7)
- g. ongoing investment in improving staff and stakeholder engagement (Appendices B1 and B2 and paragraphs 4.7 to 4.10)

3.0 Financial outlook

- 3.1 Council has received regular updates on the medium term financial outlook in its regular Budget Strategy Update reports. Following the announcement of the UK

Government's second Budget on 8 July, whilst forecasts for the main economic measures such as economic growth, inflation, pay inflation and interest rates have changed little since the March Budget, the UK's fiscal outlook has changed significantly over the same period.

- 3.2 This change has not been caused by the economic outlook which has changed little. It is the impact of policy changes which have radically altered the position. The key policy changes being in respect of extra income derived from higher tax collection and benefits related spending cuts now having been identified, alongside a change in the timing of the shift to fiscal surplus, which has been moved back a year.
- 3.3 The main intended beneficiary of these changes is public service day to day expenditure budgets. Over the period of the new UK Parliament (2015/16 to 2019/20), this budget has been revised upwards by around £83billion. As a consequence, the profile of reductions in public expenditure is very different to that seen in March. In particular, the anticipated reductions in expenditure for 2016/17 have been eased significantly and the medium term profile of reductions now appears to be much smoother than that previously anticipated. Having said that, the incidence of the anticipated reductions remains unchanged, impacting day to day revenue spending rather than capital investment.
- 3.4 The Office for Budgetary Responsibility (OBR) has suggested that: 'On the basis of these provisional plans, the forthcoming Spending Review would be a lot less challenging than it appeared in March.'
- 3.5 The UK Government has identified the source of the £12billion of savings in UK welfare benefits. Key sources are:
- capping or reducing Universal and Tax Credit related payments (40% of cuts)
 - freezing the uprating of working age benefits, tax credits and Local Housing Allowances for the next 4 years
 - reduction in housing support benefits
 - capping of total benefits paid to a household at £20k (£23k in London)
 - the BBC is also expected to contribute towards the benefit of a free TV licence for those aged over 75 years.
- 3.6 Previous OBR forecasts anticipated a reduction in the Scottish Budget of around £3billion between 2015/16 and 2018/19. More recently, the Scottish Government (using Institute of Fiscal Studies (IFS) analysis), suggested that this was more realistically £2billion. Following this latest Budget announcement, the OBR is now

suggesting a reduction in the Scottish Budget of closer to £1billion between 2015/16 and 2019/20.

- 3.7 The actual impact of these changes following application of the Barnett consequentials will not be known until after the Autumn Spending Review.
- 3.8 The OBR also provides an update on the revenue that will arise from the new Scottish devolved taxes. The OBR's forecast is around £100million higher than the Scottish Government's estimate though the point is made that the difference is not significant given that these are estimates of the introduction of new taxes.

Budget Strategy Implementation

- 4.1 In the June Council Budget Strategy Update report, elected members were notified of the intention to provide more than one scenario when considering the Council's level of net expenditure in the next few years. Clearly there are a range of permutations of the key variables, so efforts have been made to illustrate a Low, Realistic and High position in respect of the key factors. The underpinning assumptions for the three scenarios set out in Exhibits Table 2 to 4 are summarised in Exhibit 1 below:

Exhibit 1: Underpinning assumptions for scenarios 1 to 3

Assumption	Scenario 1 (Exhibit 2) LOW	Scenario 2 (Exhibit 3) REALISTIC	Scenario 3 (Exhibit 4) HIGH
Income: Grant level	Flat cash to 2016/17 2018/19	Cash reduction 0.6% 2016/17, cash reduction 1% and 1.5% in 2017/18 and 2018/19 respectively	Cash reduction 1.3% in 2016/17 and 1.8 % in 2017/18 and 2018/19
Income: Council Tax	0%	0%	0%
Pay inflation	0.5%	1%	1.5%
Inflation	£1m	£1.3m	£1.5m
Demand Pressures	£1m	£1.2m	£1.5m

NB: Shaded boxes reflect current assumptions as presented in previous Budget Strategy reports

- 4.2 Exhibits 2 to 4 below set out the three scenarios. These suggest a potential range in the forecast gap of between £8.5m and £11.5m in 2016/17 and £15.5m to £25.3m

cumulatively over the period to 2018/19. This compares with the previously forecast indicative funding gap of £11.571m in 2016/17 and £23.384million cumulatively to 2018/19. As further information is available from the Autumn Spending Review, forecasts will be rolled out to cover the period to the end of 2019/20.

Exhibit 2: Scenario 1-LOW Indicative budget Gap based to 2018/19

	2016/17	2017/18	2018/19
	£000	£000	£000
Net expenditure	124,165	127,898	131,288
Net Funding	(115,630)	(115,677)	(115,724)
Cumulative indicative Funding Gap	8,535	12,221	15,564
Indicative Annual Gap	8,535	3,686	3,343

Exhibit 3: Scenario 2- REALISTIC Indicative budget Gap to 2018/19

	2016/17	2017/18	2018/19
	£000	£000	£000
Net expenditure	125,042	129,662	133,950
Net Funding	(115,072)	(114,194)	(112,867)
Cumulative indicative Funding Gap	9,970	15,468	21,082
Indicative Annual Gap	9,970	5,498	5,614

Exhibit 4: SCENARIO 3- HIGH Indicative budget Gap to 2018/19

	2016/17	2017/18	2018/19
	£000	£000	£000
Net expenditure	125,918	131,413	136,571
Net Funding	(114,421)	(112,814)	(111,238)
Cumulative indicative Funding Gap	11,498	18,598	25,333
Indicative Annual Gap	11,498	7,100	6,735

- 4.3 The range of outcomes can also be explained by reference to the previously forecast position and the Council's most recent budget setting in February 2015. The previously reported forecast gap, whilst considered to be realistic at the time, is now tending more to the high side of the range of potential assumptions. This makes sense as it flows from the UK Government's pre-July set of fiscal policies. Given that these have now changed significantly, post the 8 July UK Budget announcement, the current Realistic scenario is logically potentially less challenging, and reflects the anticipated potential impact for the public sector outlined in paragraphs 3.3 and 3.4.
- 4.4 Having said that, in absolute terms, the position remains challenging for the Council, especially in the face of the level of savings already made in previous years. In order to deliver its ambition of financial sustainability, the Council must remain committed to its programme of fundamental change through *Making Clackmannanshire Better (MCB)*.
- 4.5 During late June and early July, all services underwent their MCB Challenge sessions led by the Council Leader and Depute Leader. Immediately following the last session on the 7th July, work was undertaken to consolidate feedback from the six sessions. This feedback has been converted into action points categorised under the following headings:
- development of final Business Cases from initial scopes
 - identification of additional service budget savings
 - identification of new review areas for Business Case development
 - identification of key political policy choices
 - identification of the range of Alternative Delivery Models for each area of functional service delivery.
- 4.6 This feedback will be shared in more detail with elected members and Trade Union representatives through the MCB Forums in August.
- 4.7 A high level Budget preparation timetable is set out at Appendix A. However, in broad terms, officers are aiming to prepare the first tranche of final business cases by 31 August and a second tranche by 30 September. As these are finalised they will be shared in the monthly MCB Forum meetings with elected members and Trade Union representatives. From October onwards, proposals will be considered within political groups as appropriate.
- 4.8 In parallel with these internal discussions, that is from October 2015, it is also intended that Business Case summaries will be shared with partners and key stakeholders. This allows for much earlier consultation and engagement on developing thinking and the range of options which will be available to elected members to consider in setting its budget.

- 4.9 Previous reports to Council indicated the intention to undertake additional work to reinforce and embed a consistent understanding of MCB and how it fits into both the strategic and operational framework of the Council. Details of recent work have already been shared with elected members and Trade Union representatives on progress in producing the corporate MCB booklet. This booklet has now been launched via CONNECT and through July and August the Executive Team are attending Service Management Teams to discuss MCB and budget matters more generally.
- 4.10 A further objective of these senior management engagement sessions is to reinforce expectations in respect of core managerial responsibilities relating to financial management, performance management, absence management and supporting the Council's corporate ambitions.
- 4.11 Additionally, to further reinforce and support managers in discharging their financial management responsibilities, discussions will include reference to Budget holder responsibilities and the need for all budget holders to implement sound financial management practices which comply with the Council's policy and governance frameworks, for instance Financial Regulations, Contract Standing Orders and Capital Project appraisal arrangements. These subjects are covered in the first two issues of the new quarterly finance newsletter, Focus on Finance, which was launched in March 2015. The first two issues are attached for information at Appendices B1 and B2.

5.0 Conclusions

- 5.1 Significant work continues to provide a sustainable approach to the Council's financial planning. Recent activity includes the MCB Challenge sessions. The report sets out the key outputs from this activity alongside a high level Budget preparation timetable.
- 5.2 The report also indicates the significant change in the UK Government's fiscal outlook as a consequence of the July Budget policy statements. Whilst this suggests that the profile of anticipated reductions in public sector expenditure reductions is likely to be smoothed, the position is likely to remain extremely challenging for the Council and requires a sustained focus on transforming service delivery to deliver financial sustainability in the future.

6.0 Sustainability Implications

- 6.1. The Council's budget and its approval will allow services to deliver against sustainable outcomes.

7.0 Resource Implications

7.1. Financial Details

- 7.2. Finance have been consulted and have agreed the financial implications as set out in the report. **Yes**

7.3. Staffing

as above

8.0 Exempt Reports

8.1. Is this report exempt? **No**

9.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) Council Policies (Please detail)

Financial Strategy

10.0 Equalities Impact

10.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations? **N/A**

11.0 Legality

11.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. **Yes**

12.0 Appendices

12.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A High level Budget preparation timetable

Appendix B1 Focus on Finance Issue 1

Appendix B2 Focus on Finance Issue 2

13.0 Background Papers

13.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Council Budget 2015/16 February 2015

Fiscal Affairs Scotland July 2015

COSLA Budget Briefing July 2015


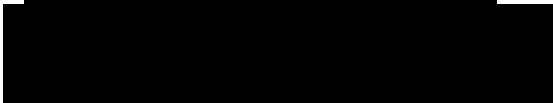
MCB Challenge sessions July 2015

Change Proposal Scopes June 2015

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APPENDIX A

Budget 2016/17 Key Milestones, timeline and outputs

Task/ milestone	Timing	Stakeholders/ attendees	Output
Ts&Cs consultation	ongoing	TUs, Management. Led by Head of Resources & Governance	Proposals for efficiency/ redesign linked to MCB Ts& Cs proposals
MCB Challenge Sessions	June, July 2015	Leader, Depute Leader, each service, Executive Team; Acting Chief Accountant, Team Leader (Accountant); Service Accountant	Change proposals New savings Proposals for new business cases Policy decisions Alternative delivery models
HSCI Strategic Plan	July 2015	HSCI Chief Officer, IJB and Depute Chief Executive, Accountant	Preparation of HSCI Strategic Plan linked to agreed resource transfer
MCB Forum: Elected member	25th August 2015	Elected members, Executive Team, Acting Chief Accountant, Service representatives	Change Proposals, Final Business cases Elected member feedback
MCB Forum: Trade Unions	25th August 2015	TU reps, Executive Team, Acting Chief Accountant	Change Proposals, Final Business cases Feedback from TUs
Capital Bid process	Late August 2015	Capital Investment Group	Draft capital bid preparation
CMT refresh of 'Plan B' based on proposed reductions of 10% and 15% of 2015/16 service budgets	Late August 2015	Individual Service MT, Executive Team, Acting Chief Accountant, Team Leader (Accountancy), Service Accountants;	Proposals for service reduction/alternative delivery models in respect of discretionary service provision and potential savings in respect of reduction in the level of statutory service performance standards.
Tranche 1 full Business cases	31st August 2015	Executive Team; Chief officers, Acting Chief	Business cases incorporating options

Task/ milestone	Timing	Stakeholders/ attendees	Output
		Accountant, Team Leader (Accountancy);	appraisals; saving proposals, investment requirements and timescales.
MCB Forum: Elected member	22nd September 2015	Elected members, Executive Team, Acting Chief Accountant, Service representatives	Final Business cases Elected member feedback
MCB Forum: Trade Unions	22nd September 2015	TU reps, Executive Team, Acting Chief Accountant	Final Business cases Feedback from TUs
Capital Bid process	30th September 2015	Capital Investment Group	Draft capital bid preparation
Tranche 2 full Business cases	30th September 2015	Executive Team; Chief officers, Acting Chief Accountant, Team Leader (Accountant), Service Accountants	Business cases incorporating options appraisals; saving proposals, investment requirements and timescales.
Budget consultation: Outline approach internally and externally	September 2015	Head of Strategy & Customer Services, Depute Chief Executive, Team Leader (Communications), Acting Chief Accountant	Consultation outline approach and action plan
HSCI Resource Transfer	October 2015	HSCI Chief Officer, IJB and Depute Chief Executive, Accountant	Completion of due diligence work and draft resource transfer figure finalised subject to wider budget considerations
External consultation and engagement	October-December 2015	Head of Strategy & Customer Services, Chief Officers, Team Leader (Communications), Acting Chief Accountant	Areas of business case development and emerging options Feedback
Capital Bid Corporate Round Table	31st October 2015	CMT, Executive Team, Acting Chief Accountant	Draft Capital bids
Income and Charging Strategy Refresh	31st October	Acting Chief Accountant, Accountancy Team Leader, Chief Officers/ services	Income and Charging Strategy proposals/revisions
Demand Pressures	31st October	Acting Chief Accountant, Accountancy Team Leader,	Collate draft demand pressures

Task/ milestone	Timing	Stakeholders/ attendees	Output
		Chief Officers/ services	
Member dialogue on budget preparation (detailed evaluation)	October 2015 onwards	Administration and political grouping as appropriate	Indicative budget including necessary savings proposals, policy decisions and prioritisation
MCB Forum: Elected member	3rd November 2015	Elected members, Executive Team, Acting Chief Accountant, Service representatives	Final Business cases Feedback on capital bid development Elected member feedback
MCB Forum: Trade Unions	3rd November 2015	TU reps, Executive Team, Acting Chief Accountant	Final Business cases Feedback on capital bid development Feedback from TUs
Draft Demand pressures review	November 2015	Executive Team	Refined schedule of demand pressures, clarification query schedule
Income and Charging Strategy Refresh	30th November 2015	Acting Chief Accountant, Team Leader (Accountancy)	Refreshed Income and Charging Strategy scenarios
Capital Bids: Consultation	Mid-December 2015	Capital Investment Group and MCB Forum	Finalised capital bids
HSCI Resource Transfer	Mid December 2015	HSCI Chief Officer, IJB and Depute Chief Executive, Accountant	Resource transfer position consolidated for integration with Council budget
MCB Forum: Elected member	15th December 2015	Elected members, Executive Team, Acting Chief Accountant, Service representatives	Indicative potential savings Draft capital bid proposals Elected member feedback
MCB Forum: Trade Unions	15th December 2015	TU reps, Executive Team, Acting Chief Accountant	Indicative potential savings Draft capital bid proposals Feedback from TUs
Finalise demand	Mid December	Executive Team	Finalised demand

Task/ milestone	Timing	Stakeholders/ attendees	Output
pressures	2015		pressures to incorporate within budget
Income and Charging Strategy	Mid December 2015	CMT, Acting Chief Accountant	Finalised schedule of charges and refreshed Strategy.
Consultation	December 2015	Head of Strategy & Customer Services, Depute Chief Executive, Team Leader (Communications), Acting Chief Accountant	Aggregated Consultation responses from stakeholders for inclusion in the Budget
Pre consultation draft Budget	December 2015	Administration, Depute Chief Executive, CMT, Acting Chief Accountant	Draft Budget subject to consideration of consultation responses.
Budget setting	By end of January 2016	Special Council	Final Budget

Key			
Green	Consultation	Aqua	Income and charging refresh
Pink	Capital bid development	Yellow	Demand Pressures
Purple	Budget challenge	Red	Budget
Light green	HSCI		

Focus on Finance

Issue 1
April 2015



Nikki Bridle
Depute Chief Executive and Section 95 Officer

Introduction

It has been a challenging financial year and the February 2015 Budget process was probably the toughest yet – but there are many reasons to be positive about Clackmannanshire just now.

That’s because as things get tougher, we’re finding that our staff, stakeholders and partners are wanting to get involved and help us rise to the challenge. For instance, through the consultation activity we undertook during the Autumn, we received over 600 suggestions for improving our performance and reducing our costs from staff alone. We are currently reviewing these in detail to identify any ‘wee gems’ for priority implementation. Indeed, some suggestions, for instance changes being implemented in respect of nursery teachers, came from staff and have already been approved as part of this year’s budget.

The 2015/16 financial year will doubtless be just as challenging, if not more than last year’s but this creates many opportunities to improve what we do and reduce our costs. We can all make a contribution, however big or small, to Making Clackmannanshire Better.



Purpose and development

This year, I intend to produce a quarterly finance bulletin, this being the first. It will develop during the year and it would be good to get feedback from you on what you would like to know more about. Please email any ideas or questions to mcb@clacks.gov.uk

This first bulletin focuses on budget holder responsibilities for revenue and capital expenditure. The next bulletin will focus on capital project appraisal and budgeting.

This document is an internal bulletin, aimed at those of us with responsibility for delivering services who also have the consequent responsibility for making sure we spend the public’s money wisely by securing the best services we can at the best price and within the resources we have available.



Financial Regulations

To assist officers with discharging these responsibilities, the Council's approved Financial Regulations are designed to ensure the highest standards of probity in dealing with public money and to assist and protect staff.

Financial Regulations form part of the Council's approved Standing Orders and should be read alongside these and Contract Standing Orders. This framework aims to provide a consistent and robust framework within which budget holders and management manage public money.

Both [Financial Regulations](#) and [Contract Standing Orders](#) are under review.

During a time of reducing resources, 'good housekeeping' in the form of effective and robust financial stewardship is a priority. Every budget holder can contribute to making sure that this is delivered for the Council as a whole. We should be taking as much, if not more, care of what and how we spend public funds, as we do of our own money.

Over the last few years, improvements have been made in both the nature and transparency of financial reporting using the political framework of Service Committee and Council meetings. I believe that there is still room for improvement by strengthening the reports to be clearer about how day to day decisions in services impact service budgets. This will only be delivered if there is an effective partnership between services and accountancy and a strong and consistent focus on the financial impact of service activity at Service Management Teams. Further improvements are anticipated following the implementation of the new finance system which aims to facilitate budget monitoring and commitment accounting. Further information will be provided on these changes in the future.

There have been a number of changes in roles and responsibilities across the Council recently and it seems a good time to reinforce the importance of these roles. I am sure there are officers who are new to their budget holder responsibilities and I would encourage you to ensure you know what Financial Regulations require and that if you feel you need more training or support, you raise this through your PRD and one to one discussions. Support and training is also available from the Accountancy Team. I have summarised below some of the key requirements you should meet in discharging your responsibilities:

Budget holders must ensure that:

- there are sufficient funds in your budget for planned spend
- the expenditure is legal and within the power of the Council
- best value will be achieved
- expenditure is appropriate (i.e. within the agreed Service/ Council approved policy framework)
- the nature and quantity of goods and services is clearly stated
- the expenditure is within the Budget holder's delegated limit
- only exceptional/ appropriate prepayment of goods and services takes place but that this is generally discouraged
- significant variances from approved budgets are investigated and reported by Budget holders on a timely basis.



All budget holders should be familiar with the full requirements of Financial Regulations and ensure compliance within their service. Financial Regulation 1.6 sets out potential sanctions should a potential breach be discovered.

I hope that you find this useful. Please feedback your suggestions for future Bulletin topics via the link.

Nikki Bridle Depute Chief Executive and Section 95 Officer




Focus on Finance

Issue 2

July 2015




Nikki Bridle
Depute Chief Executive and Section 95 Officer



Finance Billboard

Over the last three months, there has been a lot going on - a key priority has been to improve the understanding of, and engagement with the Council's change programme, Making Clackmannanshire Better (MCB). At the June Council meeting this booklet was launched which contextualises MCB and how it relates to delivering our services and outcomes within reducing resources.



Following recess, the Council's Executive Team will be meeting with Service Management Teams to discuss in a little more detail what MCB means for your services and how it fits with the proposals and options for doing things differently in the future.

New Elected Member and Trade Union MCB Forums were also established in May. These Forums meet monthly and receive information on the progress and development of the MCB programme of activity as well as case studies from other Councils illustrating how they are tackling their financial challenges. Details of the analysis and options provided to the

Administration Finance Group, which comprises Committee Conveners and senior staff, are also shared more widely through these Forums. All of this information aims to assist elected members in making the difficult decisions they



face to maintain services as resources reduce. Keep an eye open for the cascade briefings for all staff which will provide updates on key areas of discussion in these Forums. They start in August.

We have continued to work with colleagues at Stirling Council and NHS Forth Valley on developing the Financial framework for implementing Health and Social Care Integration (HSCI). This work is now entering a critical phase which considers the relative levels of resource transfer from the constituent partners to the new Integrated Joint Board (IJB). Now that the IJB's Chief Officer, Shiona Strachan, has taken up her post, it will be a priority to ensure that pace and momentum is maintained in relation to this important development.



Significant progress is also being made to select a new financial ledger system for the Council. It is planned that the new system will provide real time reporting and budget holder self service access. These developments aim to improve the financial support and information available to budget holders to manage your services. A lot will be happening over the next few months and the next issue will provide more detail on the new system and its functionality.



Focus on: Capital Project Appraisal Framework

In December 2012, the Council approved a framework which aims to help prioritise choices the Council has in respect of capital investment. The process was developed in consultation with the Capital Investment Forum (CIF) which was a joint elected member and officer forum- this has recently been superseded by the new Elected Member MCB Forum.



The full framework can be viewed on [Clacksweb](#) It is based on the Council's historic arrangements and was enhanced by the review and adoption of examples of good practice in other councils. The framework:

- ◆ focuses on clear and consistent criteria to ensure priority projects receive investment
- ◆ aims to maximise investment opportunities whilst ensuring investment is affordable
- ◆ establishes a flexible programme which can be rephased if required to accommodate slippage and/or new projects
- ◆ links capital investment decisions with revenue resourcing and cashflow considerations
- ◆ ensures expenditure meets legitimate capital investment eligibility criteria.

The process documentation includes the template forms for projects and assessment. All projects requiring capital investment are expected to undergo the assessment process.

The assessment is carried out by designated officers within a Governance Panel. The Panel typically involves lead officers for each of the Council's asset plans and finance and legal expertise. The Officer Panel typically convenes from August onwards to consider developing bids for the next year's budget process. In the first instance, completed forms should be submitted to the Chief Accountant. See the diagram on the next page for more information.

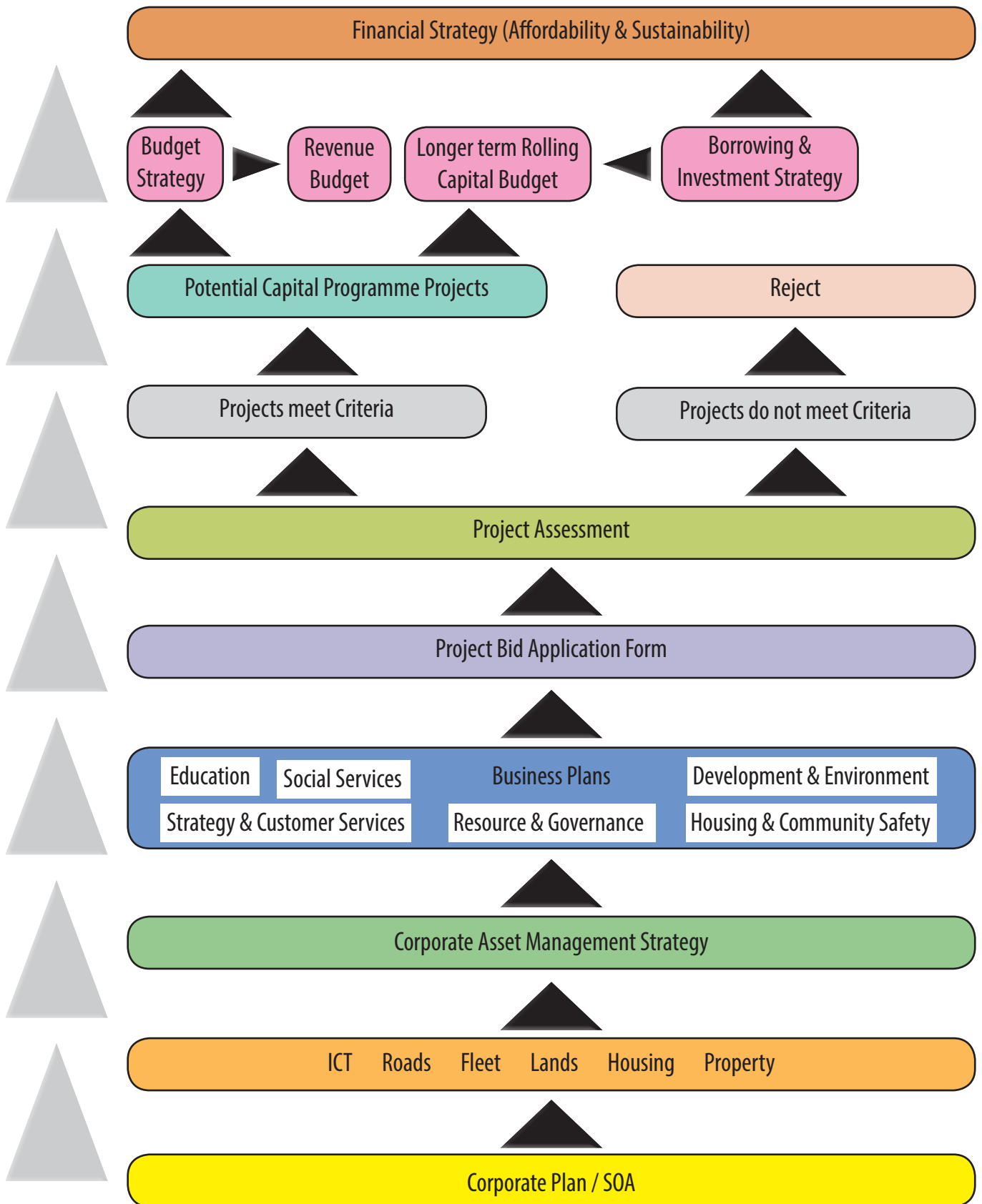
If you need any further information on this approach, please contact Lindsay Sim, Acting Chief Accountant.

Nikki Bridle Depute Chief Executive and Section 95 Officer

At the end of June, Lindsay Sim was appointed as Acting Chief Accountant until the end of March 2016. Lindsay joined the Council from Fife Council about 18 months ago and has been working as the Corporate Accounting Team Leader within the Accountancy Service.



This diagram illustrates how this appraisal process links to the Council’s wider strategic framework.



These arrangements also indicate that for major capital projects, a post implementation review is undertaken which assesses and evaluates the extent to which the original objectives have been met and planned benefits realised.

Following Council recess in July and August 2015, a number of evaluations are being prepared to report to the MCB Forum. These include reviews for: Redwell Primary School, Kilncraigs HQ, and the Spiers Centre.

