

**2022/23 BUDGET APPROACH**

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**1. EXECUTIVE SUMMARY**

- 1.1 This report provides information on the proposed 2022/23 revenue budget approach including the identification of savings to balance the 2022/23 budget.
- 1.2 The latest budget outlook report identifies that the estimated mid-range budget gap for 2022/23 after measures to balance the budget is £2.489m.





- 4.6 Further to these themed reviews the Chief Executive and the two Executive Directors will be arranging meetings with each Head of Service to discuss whether there are areas within their service, not already subject to a themed review, which may benefit from a Business Process Review to identify further efficiencies. These discussions will also consider whether the 2022/23 budget approach should include the setting of an efficiency savings target to those services which are not subject to a themed review.
- 4.7 Consistent with the 2021/22 budget approach each themed review will undertake engagement and consultation with service users and key stakeholders in order to inform the identification and development of saving options. The nature of this engagement will be tailored to ensure it is theme/service specific.

### ***Budget Working Group (BWG)***

- 4.8 As part of the 2021/22 budget process a cross party BWG with trade union representation was established with six Members from the administration, three Members from the opposition, and two Trade Union representatives. The BWG did not have any decision making authority but could report to and make recommendations to either the Council or the Policy and Resources Committee. Its primary purpose was to assist in the savings identification process by providing a degree of scrutiny over options and engaging with theme leads as options were being developed.
- 4.9 Feedback on the role and value of the BWG obtained from the BWG members and officers involved in identifying savings during 2021/22 was very positive and, consequently it is recommended that a similar group be established to support the 2022/23 Budget Approach with the same composition as the 2021/22 BWG.

### ***Timescales***

- 4.10 Appendix 1 to this paper sets out the draft budget timetable with some key dates highlighted in the table below. It should however be noted that these timescales are indicative and assumes that the Scottish Government will announce its draft budget in December 2021. Members will be aware that whilst

stakeholders

engagement is to help inform

- 6.1 Policy None at this stage
- 6.2 Financial identifies

## Appendix 1 - 2022/23 Budget Process Indicative Timetable

Date	Event	Purpose
24 Jun 2021	Council	Approval of 2022/23 Budget Process
By end of July	Chief Executive and Exec Directors to have engaged with all Heads of Service	Identify and further BPRs and discuss efficiency targets
12 Aug 2021	Policy & Resources Committee	Updated Budget Outlook 2022/23 to 2026/27
Sept / Oct	Budget Working Group	Update on Themes being review and potential options emerging.
Sept / Oct	Engagement with services users and key stakeholders	Engagement will be different for each themed review. This engagement is to help inform identification of savings options.
Oct 2021	Members Seminar	Advise Members on progress with the budget and the savings options being considered.
14 Oct 2021	Policy & Resources Committee	Updated Budget Outlook 2022/23 to 2026/27.  Update report on themed reviews. First tranche of savings options brought forward (where available). .
After 14 Oct 2021	Trade Union Consultation	Consultation on posts that are at risk of redundancy identified in first tranche of saving options.
End Oct 2021 (TBC)	UK Government Autumn Statement	economic plans.
Nov 2021	Budget Working Group	Update on Themes being review and potential options emerging.
Dec 2021	Budget Working Group	Update on budget announcement and further information on 22/23 budget proposals.
Dec 2021	Members Seminar	Update on budget announcement and further information on 22/23

16 Dec 2021 (TBC)	Scottish Government Draft Budget Announcement and Finance Circular published with provisional settlement detail	
Jan 2022	Budget Working Group	Discuss proposals for 2022/23 budget.
25 Jan 2022	Members Seminar	Update members on budget proposals
3 Feb 2022	Budget Pack Finalised	
10 Feb 2022	Budget Pack goes public	Budget pack included in release of P&R papers.
17 Feb 2022	Policy & Resources Committee	Consider budget proposals and make recommendations to Council.
24 Feb 2022	Council	Set Budget