

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 13 SEPTEMBER 2022
title: TIMETABLE FOR BUDGET SETTING
submitted by: DIRECTOR OF RESOURCES
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1 PURPOSE

1.1 To inform you of the timetable for setting the 2023/24 budget.

2 BACKGROUND

2.1 Part of our Corporate Governance arrangements is to set out clearly to both officers and members the Council's budget timetable.

3 BUDGET TIMETABLE

3.1 Attached at Annex 1 is a comprehensive timetable covering the main elements of the Council's budget setting progress together with key dates and responsibilities.

3.2 The timetable includes what are foreseen as being the most important tasks ahead. As the budget setting process proceeds the timetable will be reviewed and updated for any further items which may then have an impact on progress.

3.3 The timetable will be circulated to Heads of Service and the Corporate Management Team.

4 CONCLUSION

4.1 The timetable has been set for the forthcoming budget setting period

4.2 You will see this timetable is considerably detailed and clearly indicates who is responsible for which actions. We have used our experience from previous year's budget setting process to inform this year's deadlines. Again we intend to monitor when we actually achieve each individual task in order to inform future timetables.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES

PFX-22/LO/AC
XX September 2022

Annex 1

Budget Timetable 2022/23 Task		Who?	When?
1	Budget Working Group meeting	Budget Working Group	Thursday 25 August 2022
2	Housing Benefit Mid-Year Estimate return to be submitted	Senior Accountant (AC)/Director Of Resources	Wednesday 31 August 2022
3	Distribution of recharge time allocation sheets to Heads of Service for purpose of calculating departmental recharges	Senior Accountants	Friday 9 September 2022
4	Invite all Heads of Service to submit new Capital Bids for the financial year 2027/28. Also, review the bids previously submitted for 2025/26 and 2026/27, and also review all existing approved schemes for 2023/24-2024/25 (Deadline for return Friday 28 October 2022)	Senior Accountant (AC)/ All Heads of Service	Tuesday 6 September 2022
5	Uplift of Fees and Charges for 2023/24 based on latest CPI (August – planned to be released 13 September)	All Senior Accountants Accounting Technician (AB)	Tuesday 13 September 2022 onwards
6	Finalise proposals for the Revised Capital Programme for 2022/23	Head of Financial Services/Senior Accountant (AC) All Heads of Service	Friday 30 September 2022
7	Consideration of Budget Forecast by Policy and Finance Committee	Policy and Finance Committee	Tuesday 13 September 2022
8	Deadline for completion of recharge time allocation sheets by all staff – All sheets to be in the Accounts Office by this date at the latest	Heads of Service/individual members of staff	Friday 30 September 2022
9	Budget Working Group meeting	Budget Working Group	End of September 2022

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Budget Timetable 2022/23 Task		Who?	When?
10	Calculate Capital Charges and distribute	Head of Financial Services/Senior Accountant (VT)	Monday 3 October 2022
11	Calculation of Taxbase for council tax setting purposes for 2023/24	Director of Resources/Head of Financial Services/ Head of Revenues and Benefits	Friday 7 October 2022
12	Request VAT Shelter forecast for 2022/23 from Ribble Valley Homes	Senior Accountant (AC)/Ribble Valley Homes	Friday 14 October 2022
13	Send out Precept Letters to Parish Councils (For return Friday 23 December 2022)	Head of Financial Services/Accounting Technician	Friday 14 October 2022
14	Deadline for the return of new Capital Bids for the financial year 2027/28. Also, for the review of bids previously submitted for 2025/26 and 2026/27, and also the review of all existing approved schemes for 2023/24-2024/25	All Heads of Service Senior Accountant (AC)	Friday 28 October 2022
15	Budget Working Group meeting	Budget Working Group	End of October 2022
16	Final Calculations of Central Establishment Recharges – This is the final deadline for the last recharge to be calculated.	Accountants	Friday 4 November 2022

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Budget Timetable 2022/23 Task		Who?	When?
17	Finalise VAT Shelter budget for inclusion under Policy and Finance Committee and any associated movement in earmarked reserves	Senior Accountant (AC) /Head of Financial Services/Ribble Valley Homes	Friday 4 November 2022
18	Special Meeting of CMT to consider Capital Scheme Bids	CMT Head of Financial Services	Mid November 2022
19	Budget Working Group meeting	Budget Working Group	End of November 2022
20	All other additional service recharges completed	Accountants	Wednesday 30 November 2022
21	Anticipated announcement of Provisional Settlement information from MHCLG	MHCLG	December 2022
22	Assess implications of Settlement for RVBC	Director of Resources/Head of Financial Services	December 2022
23	Committee budget figures to be passed to Director of Resources and Head of Financial Services	All Accountants/Head of Financial services/Director of Resources	Monday 5 December 2022
24	CMT to consider the budget position that will be reported to service committees – prior to Budget Working Group	CMT	Wednesday 7 December 2022
25	Budget Reports for ALL Committees completed and passed to Director of Resources and Head of Financial Services for review	All Accountants/Head of Financial services/Director of Resources	Friday 16 December 2022

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Budget Timetable 2022/23 Task		Who?	When?
26	Budget Working Group meeting	Budget Working Group	Mid December 2022
27	Director of Resources to finalise council tax base	Director of Resources	Mid December 2022
28	Calculate Collection Fund (Council Tax) Surplus/Deficit and apportion between Precepting Authorities	Director of Resources/Head of Financial Services	Mid December 2022
29	Anticipated publication of NNDR1 Return by Central Government	Director of Resources/Head of Revenues and Benefits	Mid December 2022
30	Deadline for return of parish precept letters	Parish Clerks/Accounting Technician	Friday 23 December 2022
31	Budget Working Group	Budget Working Group	Early January 2023
32	Consideration of Revenue and Capital Budget Reports, and Fees and Charges Report by Committees: Community Services Committee (Agenda Publication Date: 23 December 2022)	Service Committees	Meeting Date: Tuesday 10 January 2023
33	Proposed CMT to further review Revenue and Capital budgets	CMT	Wednesday 11 January 2023
34	Consideration of Revenue and Capital Budget Reports, and Fees and Charges Report by Committees: Planning & Development Committee (Agenda Publication Date: 4 January 2023)	Service Committees	Meeting Date: Thursday 12 January 2023

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35	Notify Lancashire County Council, Police and Crime Commissioner Lancashire and Lancashire Combined Fire Authority of the Collection Fund (Council Tax) Surplus/Deficit and Taxbase	Head of Financial Services	Mid-January 2023
36	Final review of salaries budgets/vacancies, key income sources such as planning fees and any grant budgets in order to inform the budget report to Special Policy and Finance Committee on any budget changes required since service committees reports produced.	All Senior Accountants/Head of Financial Services/Director of Resources	Monday 16 January 2023
37	Consideration of Revenue and Capital Budget Reports, and Fees and Charges Report by Committees: Health & Housing Committee (Agenda Publication Date: 11 January 2023)	Service Committees	Meeting Date: Thursday 19 January 2023
38	Consideration of Revenue and Capital Budget Reports, and Fees and Charges Report by Committees: Policy & Finance Committee (Agenda Publication Date: 16 January 2023)	Service Committees	Meeting Date: Tuesday 24 January 2023
39	Consideration of Revenue and Capital Budget Reports, and Fees and Charges Report by Committees: Economic Development Committee (Agenda Publication Date: 18 January 2023)	Service Committees	Meeting Date: Thursday 26 January 2023
40	Anticipated return date for NNDR1 (To Central Government and local preceptors)	Director of Resources/Head of Revenues and Benefits/Head of Financial Services	Tuesday 31 January 2023
41	Forecasts of potential outturn position for the Lancashire Business Rates Pilot Pool based on NNDR1 returns submitted by the Pilot Pool members.	Director of Resources/Head of Financial Services	Monday 6 February 2023
42	Settlement Debate in Parliament	Central Government	Early February 2023
43	Meeting of Special Policy and Finance Committee to approve budget and recommend Council Tax to Full Council (Agenda Publication Date: 6 February 2023)	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 14 February 2023

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Budget Timetable 2022/23 Task		Who?	When?
44	Provision of Financial Information for Council Tax information on website	Head of Financial Services/ Head of Revenues and Benefits	Mid-February 2023
45	Arrange formal budget consultation meeting with Representatives of Business Rates Payers	PA to Director of Resources	Mid-February 2023
46	Entering of Proposed/Approved Budget onto Financials system	All Accountants	Mid-February 2023
47	Receipt of Precept Letters from Major Precepting Authorities	Head of Financial Services	Mid-February 2023
48	Production of Summary Budget Books for Full Council	Head of Financial Services	Mid-February 2023
49	Full Council to agree Budget and set Council Tax (Agenda Publication Date: 27 February 2023)	Director of Resources/Head of Financial Services/Members	Meeting Date: Tuesday 7 March 2023
50	Inform Heads of Service of approved Budget	Director of Resources, Head of Financial Services & CMT	Wednesday 8 March 2023
51	Publish Fees and Charges on website	Accounting Technician (PB)	Wednesday 8 March 2023
52	Production of Final Budget Book	Head of Financial Services	Wednesday 8 March 2023