

ANGUS COUNCIL

Planning & Transport Committee - 23 November 1999
Development Control Committee - 2 December 1999

1999/2003 Financial Plan and 2000/2001 Capital Budget

Report No 1189/99

Report by the Director of Finance

ABSTRACT

This report advises the Committee of the latest position with regard to the preparation of the 1999/2003 Financial Plan (incorporating the 2000/2001 capital budget) for the Planning & Transport Department. Appended to the report [**to follow**] are the departmental Financial Plans for 1999/2003 as returned to the Director of Finance and subsequently reviewed by the Technical Validation Group.

1. RECOMMENDATION

The Committee is asked only to note the contents of this report for its interest at this stage in the Financial Plan process. More detailed reports with specific recommendations will be brought forward later in the Financial Plan cycle.

2. BACKGROUND

The 1999/2003 Financial Plan preparation procedures were outlined in report 877/99 and were approved by the Finance and Information Technology Committee of 31 August 1999. The report indicated that 1999/2003 Financial Plan submissions should be returned to the Director of Finance by 8 October 1999. This was subsequently extended to 13 October 1999 when the 1999/2003 Financial Plan Guidance was issued to Chief Officers.

3. FINANCIAL PLAN REVIEW PROCESS

The review process for each departmental Financial Plan submission is separated into three distinct stages - a Technical Validation Group (TVG), the Capital Budget Sub-Group (CBSG) and a Budget Review Group (BRG). This allows the technical and strategic issues arising during the budget process to be focused on independently in more suitable forums.

Technical Validation Group

The departmental Financial Plan submissions will form the basis for preparing a set of summary budget papers, for review by the Technical Validation Group (TVG) - an officer group chaired by the Head of Financial Services. TVG meetings are held in late October / early November to review the accuracy and adequacy of Financial Plan submissions in relation to the guidance issued by the Director of Finance.

Capital Budget Sub-Group

The Capital Budget Sub-Group (CBSG) of the Budget Review Group, an officer group chaired by the Chief Executive, concentrates on strategic issues relating to the Financial Plan process. Meeting mid-November, the CBSG will consider Financial Plan submissions and the 2000/01 capital budget in particular in light of estimated capital resources. The CBSG will subsequently put proposals to the Budget Review Groups regarding departmental programmes for 2000/01.

Budget Review Group

Departmental Financial Plan submissions and any proposals made by the CBSG will be considered at the respective Budget Review Group (BRG) - an officer group chaired by the Chief Executive. BRG meetings will take place in early December.

4. DEPARTMENTAL FINANCIAL PLAN SUBMISSION

Departmental Financial Plans (attached at Appendix A) [*to follow*] have been submitted to the Director of Finance in response to target submission levels established by the CBSG. Target submission levels have been introduced to allow the CBSG to concentrate on those projects of highest priority when considering Financial Plan submissions and the 2000/01 capital budget in particular. In some cases departments were set two distinct target levels and this is reflected in Appendix A where appropriate, with two Financial Plan submissions.

It should be noted that as the 1999/2003 Financial Plan is still subject to consideration by the Budget Review Group, the expenditure detailed in the Appendix is very much provisional in nature and may be subject to alteration as the Financial Plan process moves forward.

5. GOVERNMENT ANNOUNCEMENTS

It is anticipated that the Scottish Office will announce individual Council's Section 94 Consent allocation for 2000/01 towards the end of March 2000. A report in respect of this will be submitted to Committee at the appropriate time detailing the impact on Angus Council and any action which may be necessary.

6. CONSULTATION

The Chief Executive, Director of Law & Administration and Director of Planning & Transport have been consulted in the preparation of this report.

7. CONCLUSION

The 1999/2003 Financial Plan preparation process is now well underway and all Financial Plan submissions have been returned to the Director of Finance. The next key stage in the process will be the meeting of the Capital Budget Sub-Group of the Budget Review Group to review the Financial Plan submissions in light of estimated capital resources and put proposals to the Budget Review Group itself regarding departmental programmes for 2000/01. Thereafter, the Budget Review Groups will consider the Financial Plan submissions and any proposals put forward by the CBSG and report back to the relevant service committees any adjustments deemed necessary.

David S Sawers
Director of Finance

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

SJM/DC
15/11/99
FP Report - Planning & Transport