



Report to Cabinet

Date: 13 February 2024

Title: **Budget Scrutiny 2024 Report**

Relevant councillor(s): Councillor Ralph Bagge, Chairman of the Budget Scrutiny Inquiry Group

Contact officer: Chris Ward, Senior Scrutiny Officer
chris.ward@buckinghamshire.gov.uk; 01296 585807

Ward(s) affected: Not ward specific

Recommendations:

Recommendations made by the Budget Scrutiny Inquiry Group to Cabinet are that:

1. The Capital element of the MTFP should be presented with an additional section containing an outline of projects that are realistic but do not yet have a finalized business case and funding agreed to give Members and residents a clearer understanding of the long-term ambition for the capital investment programme. (Members note that similar recommendations have been made in 2020, 2021 and 2023).
2. The Council must consider proactive intervention in the Home to School Transport market for instance through capital investment in a pilot-fleet to address escalating service costs. This would be a significant indicator to the market that the Council is willing to challenge the current market rate by delivering a proof of concept.
3. The Finance & Resources Select Committee should receive an in-depth confidential report on Home to School Transport costs which also includes information on the growth model.
4. In light of historic and ongoing concerns raised by the Audit & Governance Committee, the financial management model and/or the adverse financial position of Farnham Park Trust must be resolved in 2024-25 in conjunction with the delivery of the Leisure Strategy.

5. The Finance & Resources Select Committee should receive a report on the Dedicated Schools Grant deficit and the Better Value Programme in 2024 year once figures have been finalized following year-end.

Reason for decision: For Cabinet to consider the recommendations of the Budget Scrutiny Inquiry Group

1. Executive summary

- 1.1 Members of the Finance and Resources Select Committee formed a Budget Scrutiny Inquiry Group, chaired by Councillor Ralph Bagge, to scrutinise the three-year Draft Revenue Budget 2024/25 and Capital Programme 2024-2028 which were approved by Cabinet on 4 January 2024.
- 1.2 Over the period of 8-11 January 2024, the Budget Scrutiny Inquiry Group held meetings in public to question each Portfolio Holder on their revenue budget and capital programme proposals with a view to making recommendations for Cabinet's consideration at its meeting on 13 February 2024 prior to submitting the final budget to Full Council for approval on 21 February 2024.

2. Content of report

- 2.1 Cabinet agreed the draft budget at its meeting on 4 January 2024 and Budget Scrutiny meetings were subsequently held on 8 to 11 January 2024, with each Portfolio Holder questioned in turn about their budget proposals.
- 2.2 The public were able to submit questions via email.
- 2.3 The Budget Scrutiny Inquiry Group recognise the hard work of members and officers in preparing a balanced budget in light of a number of ongoing uncertainties. Members are aware that issues outside of this Council's control could change key assumptions significantly, particularly if inflation and fuel costs increase, Government funding changes or White Papers come forward significantly changing policy.
- 2.4 The Budget Scrutiny Inquiry Group recommendations have been developed from studying the proposed budget and capital programme, and through questioning of each Portfolio Holder. A number of observations are also contained within the report.

2.5 The Budget Scrutiny Inquiry Group's key findings and recommendations are set out in the report attached at **Appendix 1**.

3. Other options considered

3.1 Appendix 1 provides further context to the Budget Scrutiny Inquiry Group's recommendations. Cabinet is asked to consider these recommendations and will provide a response.

4. Legal and financial implications

4.1 These will be considered as part of the Cabinet's response.

5. Corporate implications

5.1 These will be considered as part of the Cabinet's response.

6. Local councillors & community boards consultation & views

6.1 The report and recommendations were produced by the Budget Scrutiny Inquiry Group which was formed of a cross-party group of Members from the Finance and Resources Select Committee. There was no requirement to consult any wider.

7. Communication, engagement & further consultation

7.1 The draft budget itself was subject to a period of public consultation from 31 August until 15 October 2023. Members of the public were welcomed to submit questions to the Budget Scrutiny Inquiry Group by email.

8. Next steps and review

8.1 As noted above, Cabinet will provide a response to the Budget Scrutiny Inquiry Group's recommendations at its meeting on 13 February 2024. The final budget will be presented to Full Council for approval on 21 February 2024.

9. Background papers

9.1 [Budget Scrutiny Masterpack](#) which contains the draft Revenue Budget and Capital Programme, Budget Consultation Results, Schedule of Fees and Charges, Equalities Impact Assessment and Council Tax Base.