

2022/23 Draft Budget Setting Timetable

Strategic Board Programme 2021/2022

Report to: the Office of the Police, Fire and Crime Commissioner for Essex

Title of Report:	2022/23 Draft Budget Setting Timetable
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Chief Officer	DCC Mills
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Report from:	Corporate Finance
Date of Meeting:	10th June 2021
Author on behalf of Chief Officer:	Annette Chan – Chief Accountant
Date of Approval:	02/06/2021 (COG)

1.0 Purpose of Report

The attached report sets out a draft timetable for 2022/23 revenue and capital budget setting.

2.0 Recommendations

To endorse and approve the draft 2022/23 budget setting timetable on the basis of:

- 1) the approach to budget setting included within the timetable;
- 2) the governance routes included within the timetable; and
- 3) agreement to the proposed engagement dates between the Chief Constable and the PFCC and Police and Crime Panel Pre-Meeting dates.

Corporate Finance

Title: 2022/23 Draft Budget Setting Timetable

Date: 10th June 2021

Author: Annette Chan, Chief Accountant



2022/23 Draft Budget Setting Timetable

Purpose of Report

This report sets out a draft timetable for 2022/23 revenue and capital budget setting.

Current Position

The summarised timetable is split into six sections to reflect the various components of setting a revenue and capital budget. These sections are:

- Investment from National Police Officer Uplift (PUP)
- Investments – Other (Including contractual and legal pressures, service demand changes)
- Savings
- Capital Investment
- Pay
- Strategic - (Including MTFS and governance as the above components come together through COG, PFCC engagement and through to Police Fire and Crime Panel)

From page 9 there is a list of governance meetings and key stages of the budget setting process presented by board.

Individual Budget Timetables

The following sections represent the individual components of the budget setting timetable. All tables contained within this report are attached in an Excel format in Appendix A on page 14.

Investment from National Police Officer Uplift

This part of budget setting captures any investment that can be funded from the Home Office national uplift grant and will include consideration of strategic plans identified in the FMS. It is not intended that this timetable will include investment that may be required to support the uplift that is not covered by the grant, in this scenario it is anticipated that this will fall within the timetable and governance for 'Investments – Other'.

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Investment from National Police Officer Uplift - Timetable

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
IP1	Investments PUP	Senior Leadership Team	Strategic Change	Claire Heath	Tue-23-Mar	Consideration of strategic investment priorities from FMS	✓
IP2	Investments PUP	Force Growth Programme Board	Corporate Finance / Strategic Change	CFO/Chief Accountant/Strategic Change	Tue-06-Jul	Initial Strategic discussion on priorities for investment from force growth	✓
IP3	Investments PUP	Templates to capture investment bids to be distributed	Strategic Change	Strategic Change	Thu-08-Jul	Due back Fri 23rd July	✓
IP4	Investments PUP	Force Growth Programme Board	Strategic Change	Strategic Change	Tue-03-Aug	Paper to agree detailed approach to developing and prioritisation of investment proposals. To include FMS priorities impacting on 22/23	✓
IP5	Investments PUP	Force Growth Programme Board	Corporate Finance / Strategic Change	CFO/Chief Accountant/Strategic Change	Mon-06-Sep	Review of growth bids with 7 Pillar assessment	✓
IP6	Investments PUP	Force Growth Programme Board	Strategic Change/Corporate Finance	CFO/Chief Accountant/Strategic Change	Mon-04-Oct	Overall Consolidated Growth Programme agreed for inclusion in the next stage of the budget setting process, with recommended scalable areas depending on Funding Settlement.	✓

From this point follow 'Strategic' timetable

Investment - Other

This timetable (overleaf) is to capture investment that will not be covered by the police officer national uplift program. Examples include:

- Business rates increases and inflation built into contracts
- Statutory servicing of our estate
- NPAS
- Home Office IT applications
- Increased demand due to growth such as payroll, estates, training, supplies & service budgets

There are no plans to invite bids for this investment and the proposal is that Finance Business Partners and Management Accountants will work with Commands to quantify investment that is required for contractual and legal pressures and service demand requirements.

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Investment (Other) - Timetable

E.g. Contractual & Legal Pressures, Service Demand

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
IO1	Investment - Other	Senior Leadership Team	Strategic Change	Claire Heath	Tue-23-Mar	Strategic and Service Demand Pressures from FMS (some may not fall within remit of PUP)	✓
IO3	Investment - Other	Start engagement with Budget Holders to capture contractual & legal and service demand investment	Business Partnering and Management Accounting	BPs and MA s	Fri-23-Jul	Finance Business Partners (FBPs) and Management Accountants (MAs) will work with budget holders where there are confirmed contractual, legal or service demand pressures. BPs and MAs responsible for submitting bid documentation that has been completed with input from subject matter experts within commands.	✓
IO4	Investment - Other	Deadline for submission of contractual, legal and service demand business cases.	Force Commands	BPs and MA s	Tue-31-Aug	This will allow time for QA of bids prior to being forwarded for 7 Pillar Assessment	✓
IO5	Investment - Other	QA and review of detailed growth investment completed	Business Partnering and Management Accounting	BPs and MA s	Mon-06-Sep	Finance Business Partners and Management Accountants provide detailed bids that have been signed off by Chief Officers to Chief Accountant for consolidation. (Includes FMS identified strategic bids). At this point they are submitted to Strategic Change for 7 Pillar assessment.	✓
IO6	Investment - Other	7 Pillar Assessment of Bids	Strategic Change	Anna Hook	Mon-27-Sep	7 Pillar Assessment completed and returned to Corporate Finance for submission to SCCB	✓
IO7	Investment - Other	Strategic Change Co-ordination Board (Extraordinary)	Corporate Finance	CFO / Chief Accountant	Fri-08-Oct	Extraordinary SCCB - Review of consolidated Investment (Other), organisational change business cases (some may require subsequent COG approval) and Capital Investment (except estates).	✓
From this point follow 'Strategic' timetable							

Savings

The timetable overleaf captures proposed timelines for identifying and agreeing savings.

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Savings - Timetable

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
S1	Savings	SLT - Savings and Efficiencies Challenge	Corporate Finance	Debbie Martin	Thu-22-Apr	Briefing to SLT on the savings challenge	✓
S2	Savings	Templates to capture Savings distributed	Corporate Finance	Finance BP (Strategic Change) / Chief Accountant	Wed-28-Apr		✓
S3	Savings	Deadline for submission of savings ideas	Force Commands	Force Commands	Tue-31-May		✓
S4	Savings	Efficiency & Savings Board	Strategic Change	Anna Hook	Mon-07-Jun	Presentation of Force (high level) proposals received from commands. Decision on which ones to progress.	✓
S5	Savings	High level business case template issued	Strategic Change	Corporate Finance/Strategic Change	Tue-08-Jun	The high level business case will be issued to capture high level information to progress with ideas.	✓
S6	Savings	Completed High Level Business Cases returned to Corporate Finance	Force Commands	Force Commands	Mon-05-Jul	Deadline for high level business cases back to budget setting mail box for collation and discussion at E&SB	✓
S8	Savings	Efficiency & Savings Board	Strategic Change / Corporate Finance	CFO/Chief Accountant/Strategic Change	Mon-19-Jul	Update on progress with Savings proposals including a decision on which ones require a savings business case.	✓
S9	Savings	Performance & Resources Board	Strategic Change / Corporate Finance	CFO/Chief Accountant/Strategic Change	Thu-29-Jul	Savings update to Performance and Resources Board following July E&S Board (Then presented monthly to P&R)	✓
S10	Savings	Efficiency & Savings Board	Strategic Change / Corporate Finance	CFO/Chief Accountant/Anna Hook	Tue-31-Aug	Update on progress with Savings proposals and confirm savings that require full business cases	✓
S12	Savings	Full Savings Business Cases requiring SCCB approval prepared and provided to Strategic Change for QA review & 7 Pillar Assessment	Force Commands	Chief Officers/Anna Hook	Fri-10-Sep	Those savings which require full business cases will be confirmed at 19th July E&SB (i.e. commands have 6 weeks to write the full business case)	✓
S15	Savings	Strategic Change Co-ordination Board (Extraordinary)	Force Commands/Strategic Change	Chief Officers/Anna Hook	Fri-08-Oct	Extraordinary SCCB - Review of consolidated Investment (Other), organisational change business cases (some may require subsequent COG approval) and Capital Investment (except estates).	✓
S16	Savings	Efficiency & Savings Board	Strategic Change / Corporate Finance	CFO/Chief Accountant/Anna Hook	Mon-11-Oct	Sign off of Savings proposals (From command submissions, Corporate Finance Non Pay Star Chambers) - to be included in budget setting and MTFs	✓

From this point follow 'Strategic' timetable

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Capital Investment

Capital - Timetable

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Dates
C1	Capital	Engagement with Budget Holders commences to capture new capital requirements	Business Partnering and Management Accounting	FBPs and MA s	Mon-28-Jun	Early engagement with Budget Holders to discuss their capital needs. (This can begin prior to the new business case template being released)	✓
C2	Capital	Engagement with Budget Holders commences to discuss existing approved Stage 1 Capital Investment	Corporate Accounting	Capital Accountant	Mon-28-Jun		✓
C3	Capital	Distribute Template to capture stage 1 capital bids for new bids	Corporate Accounting	Capital Accountant	Fri-23-Jul	The template will be the new business case template.	✓
C4	Capital	Engagement with Budget Holders to capture new capital bids or significant increases to existing capital bids concludes.	Business Partnering and Management Accounting	BPS and MA s	Mon-30-Aug	Bids forwarded to Capital Accountant at this stage.	✓
C5	Capital	Send reviewed new capital bids to Strategic Change for 7 Pillar Assessment	Corporate Accounting	Capital Accountant	Mon-06-Sep		✓
C6	Capital	7 Pillar Assessment of new Capital Bids	Strategic Change	Strategic Change	Mon-27-Sep	Assessment completed and returned to Corporate Finance for submission to SCCB or Estates Board	✓
C7	Capital	Estates Change Board	Corporate Finance/Strategic Change	CFO / Anna Hook	Tue-05-Oct	Estates capital bids or significant increases to existing bids (more than 10% or £50k change)	✓
C8	Capital	Strategic Change Co-ordination Board (Extraordinary)	Corporate Finance	CFO / Chief Accountant	Fri-08-Oct	Extraordinary SCCB - Review of consolidated Investment (Other), organisational change business cases (some may require subsequent COG approval) and Capital Investment (except estates).	✓

From this point follow 'Strategic' timetable

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Pay

The process for setting pay budgets starts with the establishment as at 1st September as a baseline.

Pay Budget Setting - Timetable

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
P1	Pay	Officer, Staff & PCSO establishment extracted from HR system for pay budget setting (version 1) – as at 1st September 2020.	Business Partnering and Management Accounting	Head of Business Partnering and Management Accounting	Wed-01-Sep		✓
P2	Pay	Issue establishment version 1 to HR Advisors and Heads of Department/Commands.	Business Partnering and Management Accounting	Head of Business Partnering and Management Accounting	Wed-08-Sep		✓
P3	Pay	Establishment version 1 returned by HR Advisors and Heads of Departments/Commands to CFO	Force	HR Advisors/Heads of Depts	Fri-17-Sep		✓
P5	Pay	Deadline for COG approved establishment changes to be sent to Organisational Management team to be included in pay budget setting. Any COG approvals after this date will require budget setting process approval	Business Partnering and Management Accounting	Head of Business Partnering and Management Accounting	Fri-08-Oct		✓

From this point follow 'Strategic' timetable

Strategic

The timetable overleaf includes the stages for engagement and sign-off of the Medium Term Financial Strategy (MTFS) and the coming together of the above components of budget setting through the various governance stages within Essex Police, the Police Fire and Crime Commissioner and through to final approval at the Police and Crime Panel in February. The date of the Home Office funding announcement can vary depending on central government priorities but it is expected at the end of November/beginning of December. The timetable will therefore need to be kept under review and historically there has been a need to take a flexible approach in the stages of budget setting from this point onwards.

A proposal has been made to keep with having two COG budget workshops, the first without pay budgets and second including pay budgets, to review the various components coming together. As investment and savings would have been agreed through the Force Growth Board, Efficiency and Savings Board, or Estates Change Board and Strategic Change Co-ordination Board it is hoped that the time taken to go through the detail of the budget proposals at COG will be manageable with in existing COG meeting dates, it is suggested that a three hour slot is included on the agenda for both budget workshops (20th October and 17th November COG meetings). Dates in red are still to be confirmed.

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Strategic - Timetable

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
ST2	Strategic	COG - MTFS Update	Corporate Finance	CFO	Wed-02-Jun	Draft 2022/23 Budget Timetable and Update of MTFS presented to COG.	✓
ST3	Strategic	Strategic Board	Corporate Finance	CFO	Thu-10-Jun	2021/22 Draft Budget Setting Timetable and MTFS presented to Strategic Board	✓
ST6	Strategic	COG - MTFS, PUP and Savings Update	Corporate Finance	CFO / Chief Accountant	Wed-08-Sep	Update of MTFS presented to COG with highlevel view of PUP Investment and Savings. Would include latest position submitted for Force Growth Board on 6th Sept (caveat that FGB would not have approved by paper deadline) and Efficiency & Savings Board on 31st August.	✓
ST8	Strategic	Strategic Board	Corporate Finance	CFO / Chief Accountant	Mon-27-Sep	Update of MTFS presented to Strategic Board (based on report presented to COG on 8th Sept)	✓
ST11	Strategic	COG - Budget Workshop 1 (exc. Pay)	Corporate Finance	CFO/Chief Accountant/Head of BP & MA	Wed-20-Oct	COG Budget Workshop (1 of 2) – review of provisional Capital & Revenue investment, savings and MTFS. Pay budgets not included.	✓
ST13	Strategic	Chancellors Autumn Budget Statement	N/A	N/A	Mon-01-Nov	Last Year's Autumn Statement was 25th November	✓
ST14	Strategic	PFCC Engagement - Meeting	Corporate Finance	CFO/Chief Accountant	Fri-05-Nov	Meeting with PFCCs Office to review a précis of Capital & Revenue investment, savings and MTFS. Attended by DCC & CC.	✓
ST16	Strategic	Allocation of Overtime Budgets	Corporate Finance	Head of Business Partnering and Management Accounting	Wed-10-Nov	Allocation of Chief Officer Overtime and Contingency Budget Proposals to be finalised and submitted for COG on 17th November at Budget Workshop 2	✓
ST17	Strategic	COG - Budget Workshop 2 (inc Pay)	Corporate Finance	CFO/Chief Accountant/Head of BP & MA	Wed-17-Nov	COG Budget Workshop (2 of 2 inc. pay) – review of provisional Capital & Revenue investment, savings and MTFS. Includes pay and allocation of officer overtime budgets	✓
ST20	Strategic	PFCC & Chief Constable - discuss latest budget proposals	Force	Chief Constable (supported by CFO)	Wed-24-Nov	PFCC & Chief Constable meeting to discuss latest budget setting position. (Including pay, prior to HO announcement)	✓
ST21	Strategic	Performance & Resources Board	Corporate Finance	CFO/Chief Accountant	Mon-29-Nov	Performance & Resources Board Verbal budget update	✓
ST23	Strategic	Home Office Police Grant Announcement	N/A	N/A	Wed-01-Dec		✓
ST24	Strategic	COG: Review Chief Constable's Budget Proposal to PFCC (Post HO announcement)	Corporate Finance	CFO/Chief Accountant	Tue-07-Dec	COG review of budget letter (follows COG Away Day - 2pm) (AM)	✓

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Strategic - Timetable Cont.

Ref	Category of Activity	Activity Description	Responsible Team	Activity Owner	Date of Meeting	Comments	Key Date
ST25	Strategic	Send Chief Constable Proposal Letter for Strategic Board	Corporate Finance	CFO/Chief Accountant	Wed-08-Dec	Draft Budget Proposal Letter sent to PFCC Office (PM)	✓
ST26	Strategic	Strategic Board - Budget Proposals & PUP Investment (Post	Strategic Change	CFO /Anna Hook / Jamie	Thu-09-Dec	Strategic Board - Chief Constable presents Budget Proposals including PUP investment	✓
ST28	Strategic	Business Community Consultation	OPFCC	OPFCC S151	Mon-20-Dec	PFCC has a duty to consult on the precept. Date not set but held as a place holder	✓
ST30	Strategic	Performance & Resources Board - verbal budget update	Corporate Finance	CFO/Chief Accountant	Thu-30-Dec	Performance & Resources Board Verbal budget update	✓
ST31	Strategic	Engagement with PFCC	Chief Constable	CC / DCC / CFO	Wed-05-Jan	Chief Constable meets with PFCC to discuss Chief Constable's Budget letter	✓
ST32	Strategic	COG - Final review of Chief Constable's budget proposal letter	COG	COG Members	Wed-12-Jan	COG: Final review of Chief Constable's budget proposal letter post HO funding announcement. (Virtual) - to include Appendices	✓
ST33	Strategic	PFCC receives final budget proposal letter	Corporate Finance	CFO/Chief Accountant	Mon-17-Jan	Budget Proposal letter sent to PFCC from Chief Constable (With Supporting Appendices inc. Subjective Summary)	✓
ST34	Strategic	Police Fire & Crime Panel Pre - Meetings	PFCCs Office	PFCCs Office	Tues-18-Jan to Mon-24-Jan	PFCC Engagement with Panel members (Dates to be confirmed with PFCC Office)	✓
ST35	Strategic	PFC Panel Papers - sent to ECC	OPFCC	OPFCC S151 Officer	Tue-25-Jan	Panel papers including PFCC response to Chief Constable letter sent to ECC for panel.	✓
ST36	Strategic	Police Fire & Crime Panel	OPFCC	PFCC	Thu-03-Feb	PFCC presents proposed budget and precept to PFC Panel	✓
ST37	Strategic	PFCC informs Billing Authorities of precept.	OPFCC	OPFCC S151 Officer	Fri-04-Feb		✓
ST38	Strategic	Internal Budget Book	Corporate Finance	Corporate Accounting	Mon-28-Feb	Circulation of Internal Budget Book to Budget Holders	✓
ST39	Strategic	Establishment Reports	Corporate Finance	Corporate Accounting	Mon-28-Feb	Establishment Reports circulated to Budget Holders	✓
ST40	Strategic	External Budget Book	Corporate Finance	Corporate Accounting	Thu-31-Mar	Publication of EP External Budget Book on Website	✓

2022/23 Draft Budget Setting Timetable

Key Meeting Dates

The tables that follow list the key meetings/boards that are involved in the budget setting process. The various stages of the budget are noted against the meeting dates with a reference linking back to individual timetable for each for reference.

Force Growth Board		Timetable Ref
Meeting Dates		
Tue-06-Jul	Initial Strategic discussion on priorities for investment from force growth	IP2
Tue-03-Aug	Paper to agree detailed approach to developing and prioritisation of investment proposals. To include FMS priorities impacting on 22/23	IP4
Mon-06-Sep	Review of growth bids with 7 Pillar assessment	IP5
Mon-04-Oct	Overall Consolidated Growth Programme agreed for inclusion in the next stage of the budget setting process, with recommended scalable areas depending on Funding Settlement.	IP6

Efficiency & Savings Boards		Timetable Ref
Meeting Dates		
Mon-07-Jun	Presentation of Force (high level) proposals received from commands. Decision on which ones to progress.	S4
Mon-19-Jul	Update on progress with Savings proposals including a decision on which ones require a savings business case.	S8
Tue-31-Aug	Update on progress with Savings proposals and confirm savings that require full business cases	S10
Mon-11-Oct	Sign off of Savings proposals (From command submissions, Corporate Finance Non Pay Star Chambers) - to be included in budget setting and MTFS	S16
Mon-22-Nov	Verbal budget update to Efficiency & Savings	ST18

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Strategic Change & Co-ordination Board		Timetable Ref
Meeting Dates		
Tue-05-Oct		
Fri-08-Oct	Extraordinary SCCB - Review of consolidated Investment (Other), organisational change business cases (some may require subsequent COG approval) and Capital Investment (except estates).	IO7,S15,C8
Tue-16-Nov		

Estates Change Board		Timetable Ref
Meeting Dates		
Tue-05-Oct	Estates capital bids or significant increases to existing bids (more than 10% or £50k change)	C7

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COG Dates		Timetable Ref
Meeting Dates		
Wed-02-Jun	Draft 2022/23 Budget Timetable and Update of MTFS presented to COG.	ST2
Wed-08-Sep	Update of MTFS presented to COG with highlevel view of PUP Investment and Savings. Would include latest position submitted for Force Growth Board on 6th Sept (caviate that FGB would not have approved by paper deadline) and Efficiency & Savings Board on 31st August.	ST6
Wed-20-Oct	COG Budget Workshop (1 of 2) – review of provisional Capital & Revenue investment, savings and MTFS. Pay budgets not included.	ST11
Wed-17-Nov	COG Budget Workshop (2 of 2 inc. pay) – review of provisional Capital & Revenue investement, savings and MTFS. Includes pay and allocation of officer overtime budgets	ST17
Tue-07-Dec	COG review of budget letter (follows COG Away Day - 2pm)	ST24
Wed-12-Jan	COG: Final review of Chief Constable's budget proposal letter post HO funding announcement. (Virtual) - to include Appendicies with subjective summary	ST32

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Performance & Resources Board		Timetable Ref
Meeting Dates		
Thu-29-Jul	Savings update to Performance and Resources Board following July E&S Board (Then presented monthly to P&R)	S9
Thu-26-Aug	Performance & Resources Board Verbal budget update	
Thu-30-Sep	Performance & Resources Board Verbal budget update	
Tue-26-Oct	Performance & Resources Board Verbal budget update	
Mon-29-Nov	Performance & Resources Board Verbal budget update	
Thu-30-Dec	Performance & Resources Board Verbal budget update	

Strategic Board		Timetable Ref
Meeting Dates		
Thu-10-Jun	2021/22 Draft Budget Setting Timetable and MTFS presented to Strategic Board	ST3
Mon-27-Sep	Update of MTFS presented to Strategic Board (based on report presented to COG on 8th Sept)	ST8
Thu-09-Dec	Strategic Board - Chief Constable presents Budget Proposals including PUP investment	ST26

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Chief Constable / PFCC Liaison Meetings		Timetable Ref
Meeting Dates		
Fri-05-Nov	Meeting with PFCCs Office to review a précis of Capital & Revenue investment, savings and MTFS. Attended by DCC & CC.	ST14
Wed-24-Nov	PFCC & Chief Constable meeting to discuss latest budget setting position. (Including pay, prior to HO announcement)	ST20
Wed-05-Jan	Chief Constable meets with PFCC to discuss Chief Constable's Budget letter	ST31

Police Fire & Crime Panel		Timetable Ref
Meeting Dates		
Thu-03-Feb	PFCC presented budget to panel (2pm)	ST36

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Appendix A



Appendix A COG
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