

SCOTTISH POLICE
AUTHORITY

Meeting	SPA Board meeting
Date	15 December 2016
Location	Assembly Room, Tulliallan
Title of Paper	Timeline and Planning for Budget 2017/18
Item Number	8.2
Presented By	James Gray, Interim Chief Financial Officer
For Approval / Information	FOR INFORMATION
Appendix Attached:	Yes

PURPOSE

The purpose of this report is to inform Members of the process and timetable for the preparation of the 2017-18 draft SPA budget.

1. BACKGROUND

- 1.1 The SPA has a statutory duty to agree its annual budget for 2017-18 by 31 March 2017. This paper sets out the process and the time lines for meeting that deadline.

2. FURTHER DETAIL ON REPORT TOPIC

- 2.1 The overall approach is to initially develop a 2017-18 baseline revenue budget. This is essentially building a bottom up budget, at the level of individual employee or cost centre, to develop our starting point "**the base budget**", which is based on the current operating model. We will engage stakeholders as necessary to demonstrate the integrity of "the base budget".
- 2.2 On the 15 December 2016, the Scottish Government will publish its draft budget, and at that point the SPA and PSoS will know exactly what its financial settlement will be for 2017-18.
- 2.3 As well as developing the base budget, simultaneous exercises have been underway to collate capital, reform and cost pressure bids, as well as providing budget holders with targets to identify efficiency savings. A controlled process is in place for each of these exercises to ensure quality review, prioritisation and stakeholder engagement.
- 2.4 A draft timetable to progress these matters has been set out at appendix 1.

3. FINANCIAL IMPLICATIONS

- 3.1 The financial settlement for 2017-18 will be known on 15 December 2016. Following this we will be able to calculate the financial implications based on comparing the funding settlement to the base budget cost base, and then determine what actions need to be taken prior to presenting a budget for 2017-18 prior to 31 March 2017.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no personnel implications associated with this report. Any personnel implications arising from the financial position will be discussed and negotiated with staff associations as appropriate.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications associated with this report.

6. REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications associated with this report.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications directly associated with this report.

8. COMMUNITY IMPACT

8.1 There are no community impact implications directly associated with this report.

9. EQUALITIES IMPLICATIONS

9.1 There are no equalities implications directly associated with this report.

10 ENVIRONMENTAL IMPLICATIONS

10.1 There are no environmental implications associated with this report.

RECOMMENDATIONS

Members are requested to:

1. Note the process and timetable for the preparation of the 2017-18 draft SPA budget.