

## Scrutiny Questions for budget

### Priorities

1. How is this budget delivering the priorities of the emerging corporate plan?
  - a. How has the information gained from the consultation on the CP fed into the process?
2. Have we made conscious decisions on what are not our priorities?
  - a. How are we shifting resources in order to meet our priorities?
  - b. Request from the Chair of F&M to work with finance in order to create a process of base budgeting that will inform a shifting of resources process.
3. How is this budget contributing to our MTFP, has this been shaped fully yet given the emerging CP?
  - a. Has the work on the CP identified any high cost/long term aspirations that this budget is contributing to?

### Challenge

1. We would expect every budget cycle to challenge managers to deliver greater efficiency; to shake money out of their existing budgets that can be directed towards service delivery. What efficiencies have managers offered for this cycle?
  - a. Are we in a position to provide a robust challenge to what managers say they can provide?
  - b. If this is a weakness, how are we addressing this critical aspect of our VFM program?

### Performance

1. What is the process for setting performance targets, who was involved this year, were managers challenged effectively?
  - a. Have targets been analysed this year to ensure they will meet expected levels of service delivery?
2. Are there examples this year where targets have been stretched or reduced due to the application of political priorities?

### Risk Analysis

1. The tool used for development bids includes a section for risk analyses. We know the HRA is being analysed on an annual basis to ensure the safe operation of the account. What risk analysis has been undertaken on our other high spending areas?

### Revenue and Capital

1. What is your analysis on the health of each of the accounts?
  - a. Are we using both accounts to support each other?
  - b. Have we sufficient funds to meet our capital requirements?