

Agenda Item

Subject	Pensions Authority Budget 2024/25	Status	For Publication
Report to	Authority	Date	08 February 2024
Report of	Chief Finance Officer		
Equality Impact Assessment	Not Required	Attached	No
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1 Purpose of the Report

- 1.1 To present the Authority budget proposals for 2024/25 for approval.
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2 Recommendations

- 2.1 Members are recommended to:
- a. Approve the 2024/25 budget for the Authority, a total of £8,271,400.**
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3 Link to Corporate Objectives

- 3.1 This report sets out the budget for 2024/25 and the proposals are prepared on the basis of providing sufficient resources to support the delivery of all the corporate objectives set out below.
- 3.2 The budget preparation and approval process itself links to the 'Effective and Transparent Governance' objective by ensuring that the financial plans are transparent, are subject to proper scrutiny and oversight, and that the Authority is accountable for its use of resources.

Customer Focus

To design our services around the needs of our customers (whether scheme members or employers).

Listening to our stakeholders

To ensure that stakeholders' views are heard within our decision making processes.

Investment Returns

To maintain an investment strategy which delivers the best financial return, commensurate with appropriate levels of risk, to ensure that the Fund can meet both its immediate and long term liabilities.

Responsible Investment

To develop our investment options within the context of a sustainable and responsible investment strategy.

Scheme Funding

To maintain a position of full funding (for the Fund as a whole) combined with stable and affordable employer contributions on an ongoing basis.

Effective and Transparent Governance

To uphold effective governance showing prudence and propriety at all times.

Valuing and engaging our Employees

To ensure that all our employees are able to develop a career with SYPA and are actively engaged in improving our services.

4 Implications for the Corporate Risk Register

- 4.1 The budget proposals outlined in this report have been prepared with the aim of ensuring that the Authority will have sufficient resources to meet its obligations and to support the risk mitigation actions being taken as set out in the Corporate Risk Register.

5 Background and Options

- 5.1 The overall aim of the budget process is to ensure that the organisation's financial resources and allocations are determined on the basis of supporting the achievement of the corporate aims and objectives set out in the Authority's Corporate Strategy. Therefore, the proposals set out in this report have been shaped by the overall context and strategic direction of the organisation.

Financial Context

- 5.2 The running costs of the Authority are met from the Pension Fund in accordance with regulations and do not therefore fall on Council Tax, nor is the Authority reliant upon Government grant funding. As such, the Authority is less exposed to the wider constraints on the public sector financial environment than our colleagues in the major employing organisations within the Pension Fund. There is, however, an imperative to manage the resources for which we are responsible in such a way that our expenditure does not negatively impact on the overall performance of the Pension Fund.
- 5.3 During 2023/24, the Senior Management Team completed a review, plan and consultation for addressing Pensions Administration capacity issues, which have led to a casework backlog. The resulting report included a range of proposals involving growth in the staffing establishment to be implemented over the course of 2024/25 and estimated cost implications of £444k in 2024/25. The proposals were approved by the Staffing Committee in October 2023 and are included in the budget for 2024/25 presented below. Additionally, the outcome of the pay and benefits review completed in the year was reported to the same meeting, at which a package of proposals with an estimated cost of £197k in 2024/25 was approved by the Committee.
- 5.4 The table on the following page shows the proposed budget for 2024/25 and the main changes within this when compared to the revised budget for the 2023/24 year.

Table 1: South Yorkshire Pensions Authority – Operating Budget 2024/25

Operational Budget	2023/24 Revised Budget	Transfers Between Budget Heads	Salaries Budget Movement	Other Budget Movements	2024/25 Budget for Approval
Cost of Services					
1) Pensions Administration	3,253,030	(305,000)	676,890	21,990	3,646,910
2) Investment Strategy	635,770	(56,890)	114,100	(36,580)	656,400
3) Resources	1,033,720	171,000	214,100	15,940	1,434,760
4) ICT	972,975	305,000	69,400	148,215	1,495,590
5) Central Costs	869,650	(57,220)	82,770	(55,020)	840,180
6) Democratic Representation	167,920	(56,890)	0	16,030	127,060
Residual Unfunded Liabilities of South Yorkshire County Council	353,000	0	0	(21,000)	332,000
Subtotal Revenue Expenditure	7,286,065	0	1,157,260	89,575	8,532,900
Capital Expenditure	72,000	0	0	26,500	98,500
Levy on District Councils for Residual Liabilities	(353,000)	0	0	21,000	(332,000)
Subtotal before transfers to / (from) reserves	7,005,065	0	1,157,260	137,075	8,299,400
Appropriations to / (from) Reserves Total	(150,000)	0	0	122,000	(28,000)
Grand Total	6,855,065	0	1,157,260	259,075	8,271,400

2023/24 Revised Budget £	Total Charge to the Pension Fund comprises:	2024/25 Budget £
4,646,230	Administration Expenses	5,960,900
544,175	Investment Management Expenses	616,820
1,664,660	Oversight & Governance Expenses	1,693,680
6,855,065		8,271,400

- 5.5 The overall budget requirement is for a total of £8,271,400 representing a total increase of £1,416,335 on the previous revised annual budget of £6,855,065. As outlined in the financial context set out in paragraph 5.3 above, this overall increase on the budget includes two significant items separately approved by the Staffing Committee and also includes increased costs previously approved in 2022 arising from the Director's Organisational Resilience and Sustainability proposals.
- 5.6 For clarity, the following tables show the total budget increase of £1,416,335 analysed into: the increases arising from changes previously approved, the increases for specific items elsewhere on this agenda for separate approval, and the remaining balance of the annual increase to the budget for the Authority's operational running costs.

Changes Previously Approved		Approved in:	2024/25 Budget Amount £
BSO role in Establishment, Not Funded in 2023/24		Sep-20	37,140
Organisational Resilience & Sustainability		Oct-22	53,500
Pensions Administration Resourcing Plan		Oct-23	443,820
Pay and Benefits Review Outcomes		Oct-23	197,000
Subtotal Budgetary Impact of Items Previously Approved			731,460

Proposed Changes for Separate Approval	Detail Available in:	2024/25 Budget Amount £
Changes to Financial Services Resourcing	Report in Part 2 of this Agenda	39,440
Senior Management Succession Planning	Report in Part 2 of this Agenda	87,000
Subtotal Budgetary Impact of Items Subject to Separate Approval		126,440

Subtotal Remaining Annual Budget Increase - Fully detailed in this report	558,435
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Total Increase in 2024/25 Budget Compared to Prior Year	1,416,335
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- 5.7 The total proposed increase in the budget for 2024/25 and how this translates into Cost Per Member, split by the two elements comprising the budget uplift shown above, is analysed in the tables below.

Actual Budget Increase	2023/24	2024/25	Increase
Budget Total	£6,855,065	£8,271,400	£1,416,335

	Estimated 31/03/2024	Estimated 31/03/2025	Increase
Membership Totals	179,970	183,570	3,600
Total Cost Per Member	£38.09	£45.06	£6.97
Increase as %			18.3%

Increase Analysed:	Increase in Cost Per Member	Increase as a Percentage
Changes Previously Approved of £731,460	£3.98	10.4%
Proposed Changes for Separate Approval of £126,440	£0.69	1.8%
Remaining Annual Budget Increase of £558,435	£2.30	6.0%
Total Increase	£6.97	18.3%

5.8 The table above shows that the increase in the proposed budget for 2024/25 – excluding the increase from the separate pieces of work approved by the Authority – is equivalent to a 6.0% increase in cost per member. The cash limit for the budget increase – based on our own self-imposed guideline (set out in the Medium Term Financial Strategy) of the weighted average of pay inflation (at 6.06% in 2023/24) and CPI inflation (at 6.7% in September 2023) – would equate to 6.3%. Therefore, the increase proposed in this budget is within this guideline.

Salaries Budget Movement

5.9 The total increase of £1,157,260 on salaries budgets is analysed in the table below:

Employee Budget (Salary + On-costs)	Budget £	Comments
2023/24 Employee Budget	4,568,560	
BSO Role in Establishment, Not funded in 2023/24	37,140	
Subtotal - Established Roles	37,140	
Organisation Resilience and Sustainability Review: Newly Established Posts:		
Customer Services Officers	53,500	Approved in October 2022.
Subtotal - Resilience & Sustainability Changes	53,500	
Pensions Administration Resourcing Plan: Newly Established Posts:		
Benefits Team Leader	57,310	These are all the proposals approved in October 2023. The budgetary impact shown here takes account of the phased recruitment through 2024/25.
Benefits Senior Practitioner	38,840	
Benefits Pensions Officers	122,290	
Service Manager - Employer Services	62,920	
Team Leader - Engagement	57,310	
Technical Training Lead (2-year FTC)	57,310	
Customer Feedback Officer	34,820	
Data Analyst	34,820	
Removed Technical & Training Officer	(21,800)	
Subtotal - Pensions Administration Resourcing Plan	443,820	
Pay & Benefits Changes	197,000	Approved in October 2023.
Subtotal - Pay & Benefits Review Outcomes	197,000	

Other Changes For Separate Approval

Changes to Financial Services Structure	39,440	See report in Part 2 of this Agenda.
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Senior Manager Succession Planning	76,000	See report in Part 2 of this Agenda
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Subtotal - Other Changes For Separate Approval	115,440	
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Remaining Annual Increase in Salaries Budget

Vacant Senior Systems Officers – salary budget moved to consultancy budget	(70,260)	Pending a review of resourcing requirements for this team, budgets for currently vacant posts transferred to consultancy budget to be used for external support if required.
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Estimate for 2024/25 pay award based on prudent assumption of 4%	218,990	No formal offer has yet been made by the NJC employer side.
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Impact of 2023/24 pay award above amount included in employee budget	119,000	In 2023/24 this was funded from a corporate contingency budget.
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Other Changes (Career grades, incremental progression, hours changes, etc.)	113,390	
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Increase in Past Service Pension - Surplus	(47,210)	
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Increase in Vacancy Allowance	(23,550)	Set at 2.5% of salaries budgets.
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Subtotal - Other Changes	310,360	
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Total Movement	1,157,260	
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2024/25 Employee Budget	5,725,820	
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Workforce and Pay Policy

5.10 The proposals set out in this report have the following impacts on the Authority's workforce.

	2023/24 Funded Establishment	Transfers Between Budget Heads	Miscellaneous Changes	Growth	2024/25 Funded Establishment
	FTE	FTE	FTE	FTE	FTE
Pensions Administration	72.2	-8.6	0.3	12.4	76.3
Investment Strategy	4.3	-0.3	0.0	0.0	4.0
Resources	23.6	4.0	-0.6	1.0	28.0
ICT	10.3	8.6	0.0	-1.6	17.3
Central Costs	4.4	-3.4	0.0	0.0	1.0
Democratic Representation	0.3	-0.3	0.0	0.0	0.0
Total	115.1	-0.0	-0.3	11.8	126.6

- 5.11 The transfers between budget heads represent changes in reporting lines following the Pensions Administration structure review:
- a. Pensions Administration – the Systems team, 8.6 FTE, have moved from this budget head to the ICT budget head. The Systems team now report to the Head of ICT in the organisation structure and the Head of ICT reports to the Assistant Director - Resources.
 - b. Central Costs – the corporate services roles – in Communications and Programmes & Performance, 4 FTE, have moved from this budget head to Resources.
 - c. Additionally, the costs for the Director have historically been split into thirds between Investment Strategy, Democratic Representation and Central Costs for reporting purposes. The decision has been taken to budget and report the full costs of the Director in Central Costs. When the management expenses of the Authority are charged to the Fund, these costs and all other costs, will continue to be split between the three required categories of Administration Expenses, Investment Management Expenses, and Oversight & Governance.
- 5.12 The miscellaneous changes reflect changes that have been approved at different stages during the 2023/24 year so were not included in the original budget establishment.
- 5.13 The changes shown in the column as ‘Growth’ represent the increases for 2024/25 to the total established FTE arising from the following:
- a. Pensions Administration 12.4 FTE – this was a result of the Pensions Administration resourcing plan approved by the Staffing Committee.
 - b. Resources 1.0 FTE – this is subject to approval of the Finance resourcing planning proposals set out in part 2 of this agenda.
 - c. ICT -1.6 FTE – this is a net result of removing 2.6 FTE Senior Systems Officers pending a review of resourcing need in this team. (Note – part of the budget for these posts has been transferred to the consultancy budget) plus the addition of 1 FTE Operations Business Support Officer being transferred from Resources.
- 5.14 The Authority produces a Pay Policy Statement which sets out its arrangements for pay and reward. The updated Pay Policy Statement for 2024 is elsewhere on this agenda.

Other Budget Movements

- 5.15 This column in Table 1 at paragraph 5.4 sets out the net budget impact of various specific changes to individual budget items. The total shown (before transfers to / from reserves) in this column of £137,085 is analysed with explanations in the following table.

Budget Head	Item of Expense	Detail	Total £
Pensions Administration	Overtime	The budget for 2023/24 did not include any costs in relation to overtime. Part of the Pensions Administration backlog clearance plan includes the use of overtime as a one-off measure. The amount shown here for the 2024/25 budget will therefore be a non-recurrent item and will not be in the 2025/26 budget onwards.	70,000
	Long Service Award	Part of the pay and benefits review included a change to the loyal service award scheme. The change includes a catch-up payment in April 2024 to cover anybody now entitled to the new scheme award. The Pensions Administration team has a large number of experienced, loyal staff, which has resulted in a significant increase for the 2024/25 budget. The amount for loyal service awards to be budgeted from 2025/26 onwards will be significantly less than this – approximately £4,000 per year.	14,200
	Miscellaneous	Net total increase due to inflation following a review of a number of budgets for items such as recruitment advertising, working from home allowance, legacy retirement, venue hire and ill health reports.	10,190
	Admin Fees Income	Net reduction in income from admin fees charged to employers and payroll administration fees. The fees are dependent on a number of variable factors such as number of employers and the complexity of the work; the budgeted income has been reviewed to reflect the actual trends based on 2023/24 budget monitoring and forecast outturn.	7,250
	Agency and Recruitment	Removal of the additional budget required in 2023/24 for interim cover and recruitment.	(60,550)
	Professional Fees	The GMP reconciliation and rectification project is due to complete in the Summer of 2024, resulting in a significant reduction in fees. The reduction has been offset by an increase in actuarial and legal fees in line with inflation and work requirements.	(13,500)
	Customer Communications	There is a net reduction to various budgets in relation to communications - mainly due to a reduction in physical mail being sent to members.	(5,600)
Investment Strategy	Miscellaneous	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items such as long service award, catering, corporate subscriptions, benchmarking and investment advisors.	12,520
	Recruitment Agency	The Assistant Director - Investment Strategy transition arrangements will require specialist recruitment agents as a one-off cost in 2024/25.	11,000
	Professional Fees	An evaluation of fees in relation to TCFD reporting and impact investing, has resulted in a reduced budget requirement for 2024/25.	(42,500)
	Performance Fees	Investment Strategy Performance Fees will form part of the Custodian procurement package in 2024/25, these will be charged direct to Fund moving forward.	(17,600)

Budget Head	Item of Expense	Detail	Total £
Resources	Professional Training	An increase in the budget to enable further studying of CIPFA and prepare for performance and procurement related professional qualifications. Additionally, an increase in budget provisions for further short courses in order to maintain and complete CPD requirements.	6,000
	Miscellaneous	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items such as long service award, training, recruitment and conferences.	5,940
	Communications	The Communications team have not historically had a separate budget provision. With the changes in the Communications Strategy, and the objective of better engagement with all stakeholders, the 2024/25 budget will allow for the utilisation of various services and subscriptions to improve this area.	4,000
ICT	Consultancy Fees	A pensions system consultancy budget of £75k has been created from the transfer of salary budget relating to vacant Senior Systems Officer roles, pending review of resourcing requirements and recruitment plan. This will ensure systems developments can still be progressed in the interim. Additionally, business continuity arrangements are being reviewed, with a £20k budget created to cover the costs of external support for this work.	95,000
	Pensions Administration System	The budget for 2024/25 includes a number of new modules in relation to statutory requirements and improvements including UPM release delivery service, McCloud, GMP and Pensions Dashboards. The modules incur a mix of one-off costs and ongoing annual maintenance, in addition to the annual inflationary increase on the main contract.	53,215
Central Costs	External Audit	Public Sector Audit Appointments Ltd (PSAA) have confirmed the 5-year audit contract scale fees from 2023/24 onwards. The confirmed scale fees are higher than the initial estimates from PSAA.	29,520
	Insurance	Insurance costs have increased significantly over the last 12 months. A prudent approach to the 2024/25 budget has been taken as we await confirmation of our renewal terms.	20,100
	Service Level Agreements with Barnsley MBC	The increase is driven by an increase in the number of days being worked by the HR Business Partner from 3 to 4, in addition to inflationary increases. These increases have been offset by a reduction in the number of internal audit days in the 2024/25 plan.	10,550
	Miscellaneous	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items such as the apprenticeship levy, legal and other professional services and health, safety and wellbeing provision.	3,150
	Corporate Contingency	This budget was introduced in 2023/24 to cover the then unknown costs in relation to the pay and benefits review. As the pay and benefits review has now been completed, there is no longer a budget requirement in 2024/25.	(75,000)
	Premises	Net reduction in expenditure driven by a new utilities contract reducing that budget requirement by (£50k). The reduction is offset by an increase in costs in relation to business rates, furniture and other premises costs.	(43,340)

Budget Head	Item of Expense	Detail	Total £
Democratic Representation	LPB	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items such as allowances, advisor fees, training and other minor items.	9,070
	Authority Members	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items such as allowances, training and other minor items.	6,960
Capital Expenditure	ICT Hardware	A new server is required during 2024/25 at a cost of £40k. The cost is offset by a reduction in the number of laptops required through the year for new staff, and for staff requiring replacements.	26,500
Total Other Budget Movements			137,085

Reserves

- 5.16 The movement and estimated balances on the Authority's earmarked reserves arising from the budget proposals are as follows.

Reserve	Balance 1 April 2024	Contributions to Reserves £	Contributions from Reserves £	Balance 31 March 2025
Corporate Strategy Reserve	55,220	15,700	(21,050)	49,870
ICT Reserve	63,030	10,000	(17,650)	55,380
Subtotal Revenue Reserves	118,250	25,700	(38,700)	105,250
Capital Projects Reserve	19,290	0	(15,000)	4,290
Total Earmarked Reserves	137,540	25,700	(53,700)	109,540
Net total transfer (from) reserves:		(28,000)		

- 5.17 The Corporate Strategy reserve is held for providing additional funds required for one-off corporate plan projects and to mitigate risk. The planned transfers to and from this reserve in 2024/25 relate to draw downs for items such as retention payments and setting aside of funds required for future years such as the triennial investment strategy review.
- 5.18 The ICT reserve holds funds from the income generated from the sales of internally developed software to other pension funds. The reserve is used to provide funding for the enhancement of ICT systems and infrastructure as required to support the delivery of corporate objectives. The planned transfers from this reserve in 2024/25 will include funding one-off costs associated with developments on the pensions administration system in relation to McCloud and Pensions Dashboard.

- 5.19 The Capital Projects reserve holds funds required for one-off costs of large capital projects. This reserve was previously used for financing the costs associated with the Oakwell House refurbishment and the implementation of the new contract for the pensions administration system. The current plans for this reserve and transfers included in the table above, relate to setting aside and drawing down of funds as appropriate for meeting future costs of various ICT Hardware replacement and purchasing programmes, as well as for larger maintenance and/or upgrade projects that may be required in future years on the Oakwell House office.

Local Pension Board

- 5.20 Included within the Democratic Representation budget shown above is the budget for the Local Pension Board, a total of £38,200.
- 5.21 A draft budget for the Board totalling £38,200 was considered at their meeting on 9 November 2023 and the Board recommended this to the Authority for approval.

Report Under Section 25 of the Local Government Act 2003

- 5.22 Part 2 of the Local Government Act 2003 contains a series of duties and powers that give statutory support to aspects of good financial management within local government.
- 5.23 Section 25 requires the statutory chief finance officer to report to an Authority on the robustness of the estimates included in the budget and the adequacy of the proposed reserves when it is making its decision on determining the council tax. Whilst the Pensions Authority budget does not have any direct impact on council tax, it is nevertheless good practice to apply the same requirement here.
- 5.24 In considering the robustness of any estimates, the following issues are taken into account:
- a. The reasonableness of the underlying budget assumptions.
 - b. The extent to which known costs and pressures have been recognised in the proposed budget.
 - c. A review of risks associated with the budget.
 - d. The alignment of resources with the Authority's service and organisational priorities.
 - e. The strength of financial management and reporting arrangements.
- 5.25 The preparation of the 2024/25 budget builds on the comprehensive review of the organisation's Pay and Benefits offer, and the Pensions Administration resourcing requirements, both of which were carried out in 2023 and approved by Members. As well as the continued review of the Authority's needs relating to delivery of day-to-day operations and the planned requirements for delivering the corporate plan and addressing the risks facing the organisation as detailed in the corporate risk register. Detailed budget monitoring is carried out throughout the year and reported on quarterly. This ensures that budgeted resources going forward are determined and allocated to reflect the actual needs of the organisation.
- 5.26 Employee costs make up approximately 70% of the overall budget. The budget estimates for employee costs have been prepared based on a detailed line-by-line analysis, taking account of career grade progression, individual incremental progression, and the estimates include additional staffing resources as set out in the relevant section above.
- 5.27 As outlined in the table at para 5.9 above, an assumption of 4% has been used for estimating pay award inflation. The actual pay award is not yet known and will be determined by the National Joint Council for Local Government Services. We have not received any indication of what the employer side will offer. In 2023/24 the pay award

was based on adding £1,925 to each spinal column point up to and including point 43, above which 3.88% was applied, representing an average increase of 6.06%. The assumption of 4% for the 2024/25 budget is considered to be appropriate and prudent based on the best information available at this time. In light of the higher than expected increase in 2023/24, the wider public sector pay policy and the pressures on Local Government finances, the risk that the pay award will be higher than the 4% assumption used in setting the 2024/25 budget is considered to be minimal. There is a risk that it could be lower, in which case this would result in an under-spend.

- 5.28 The budget estimates have been developed specifically to align with the Authority's corporate strategy and priorities.
- 5.29 The budget is monitored regularly throughout the year and forecast outturn and variances reported to the Authority every quarter.
- 5.30 The Chief Finance Officer therefore considers that the estimates included in the budget are robust.
- 5.31 The reserves held by the Authority are required to fund specific expenditure in future years or are required to provide risk finance. As set out in the Medium Term Financial Strategy, our policy is to limit the total amount held in the revenue earmarked reserves to no more than 10% of the total budget.
- 5.32 The proposed revenue reserves total of £105k forecast at 31 March 2025, as set out in the table at 5.16 above, represents 1.3% of the total budget for 2024/25 and is therefore well below our self-imposed limit. The reserves have been utilised over the last two years for budget smoothing as the organisation has experienced significant growth. The budget plans for 2024/25 as detailed in the report above, represent a significant increase compared to the budget for 2023/24 as the costs of several organisational developments are consolidated into the Authority's budget. It was therefore considered that it should not be necessary to draw down from the Authority's reserves to any great extent, but neither is it currently anticipated that there will be sufficient spare resources in the budget to plan for transfers into the reserves.
- 5.33 As Chief Finance Officer, I consider the balance on reserves forecast at 31 March 2025 to be the lowest level that I judge to be adequate for the Authority's needs. Therefore, the medium term financial strategy includes plans to gradually build up the balances of the revenue reserves again from 1 April 2025, as the organisation's growth and development is expected to stabilise.
- 5.34 In practice, as the Authority's expenditure is almost entirely funded by the Pensions Fund which has an asset value of over £10 billion, there is little risk associated with the balance of reserves. Nevertheless, the required budgetary control is applied and the aim is to ensure that the Authority's reserves are adequate to meet the organisation's needs and manage risk without the need to request any further resourcing from the Fund beyond the proposals in this report.

Conclusion

- 5.35 The budget proposals outlined in this report are based on a continued approach of comprehensively reviewing the resource needs in the context of the Authority's current and future requirements. The areas suggested for additional investment have been carefully identified to link to and support the achievement of the Corporate Strategy objectives.

6 **Implications**

6.1 The proposals outlined in this report have the following implications:

Financial	As set out in the body of the report.
Human Resources	The budget proposals include the addition of staff resources in certain areas as set out in the tables at paragraphs 5.9 and 5.10.
ICT	The budget proposals include specific resources for the development of the ICT infrastructure and systems available as set out in the main body of the report.
Legal	The setting and monitoring of the budget requirement ensures that the Authority complies with the Local Government Act 2003.
Procurement	The budget proposals include resources to support any procurement activity that will need to be undertaken.

Gillian Taberner

Assistant Director – Resources & Chief Finance Officer

Background Papers	
Document	Place of Inspection
Budget working papers	Oakwell House, 2 Beevor Court, Pontefract Road, Barnsley, S71 1HG