

Agenda Item

Subject	Pensions Authority Budget 2025/26	Status	For Publication
Report to	Authority	Date	13 February 2025
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 2025/26 for approval.
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2 Recommendations

- 2.1 Members are recommended to:
- a. Approve the 2025/26 budget for the Authority, a total of £9,050,830.**
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3 Link to Corporate Objectives

- 3.1 This report sets out the budget for 2025/26 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 support 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 The table on the following page shows the proposed budget for 2025/26 and the main changes within this when compared to the budget for the 2024/25 year.

Table 1: South Yorkshire Pensions Authority – Operating Budget 2025/26

Operational Budget	2024/25 Budget	Transfers Between Budget Heads	Salaries Budget Movement	Other Budget Movements	2025/26 Budget for Approval
Cost of Services					
1) Pensions Administration	3,646,910	64,000	370,040	(119,580)	3,961,370
2) Investment Strategy	656,400	0	(13,880)	24,110	666,630
3) Resources	1,434,760	(64,000)	192,310	22,880	1,585,950
4) ICT	1,495,590	0	179,970	109,500	1,785,060
5) Central Costs	840,180	0	(11,400)	26,590	855,370
6) Democratic Representation	127,060	0	0	29,040	156,100
Residual Unfunded Liabilities of South Yorkshire County Council	332,000	0	0	(20,000)	312,000
Subtotal Revenue Expenditure	8,532,900	0	717,040	72,540	9,322,480
Capital Expenditure	98,500	0	0	36,500	135,000
Levy on District Councils for Residual Liabilities	(332,000)	0	0	20,000	(312,000)
Subtotal before transfers to / (from) reserves	8,299,400	0	717,040	129,040	9,145,480
Appropriations to / (from) Reserves Total	(28,000)	0	0	(66,650)	(94,650)
Grand Total	8,271,400	0	717,040	62,390	9,050,830

2024/25 Budget £	Total Charge to the Pension Fund comprises:	2025/26 Budget £
5,960,900	Administration Expenses	6,462,580
616,820	Investment Management Expenses	838,890
1,693,680	Oversight & Governance Expenses	1,749,360
8,271,400		9,050,830

- 5.4 The overall budget requirement is for a total of £9,050,830 representing a total increase of £779,430 on the previous annual budget of £8,271,400. This overall increase on the budget includes the impact in 2025/26 of budget growth previously approved by the Authority in February 2024, and the impact of National Insurance changes announced by Government in the autumn budget.
- 5.5 The National Insurance changes that will take effect from April 2025:
- Increase the secondary rate (employer's rate) from 13.8% to 15%
 - Reduce the secondary threshold, the level at which an employer becomes liable to pay NICs on a given employment, from £9,100 to £5,000 – this threshold remaining in effect until 5 April 2028, after which it will increase in line with CPI.
- 5.6 The combined effect of these measures results in a fairly significant increase to employment costs for the Authority.
- 5.7 The table below shows the total budget increase of £779,430 analysed to show the increase arising from changes previously approved, the increase for National Insurance costs, and the remaining balance of the annual increase to the Authority's operating budget.

	Approved in:	2025/26 Budget Impact £
Senior Management Succession Arrangements	Feb-24	13,000
Finance Service Resourcing	Feb-24	37,130
Subtotal Budgetary Impact of Growth Items Previously Approved		50,130
Budgetary Increase on National Insurance Costs		183,760
Remaining Annual Budget Increase - Fully detailed in this report		545,540
Total Increase in 2025/26 Budget Compared to Prior Year		779,430

- 5.8 The total proposed increase in the budget for 2025/26 and how this translates into Cost Per Member, split by the elements comprising the budget uplift shown above, is analysed in the tables below.

Budget Increase	2024/25	2025/26	Increase
Budget Total	£8,271,400	£9,050,830	£779,430
	Estimated 31/03/2025	Estimated 31/03/2026	Increase
Membership Totals	183,570	187,170	3,670
Total Cost Per Member	£45.06	£48.36	£3.28
Increase as %			7.3%

Increase Analysed:	Increase in Cost Per Member	Increase as a Percentage
Changes Previously Approved of £50,130	£0.27	0.6%
National Insurance Costs Increase of £183,760	£0.98	2.2%
Remaining Annual Budget Increase of £545,540	£2.03	4.5%
Total Increase	£3.28	7.3%

- 5.9 The table above shows that the increase in the proposed budget for 2025/26 – after the effects of budget growth previously approved and the NI changes – is equivalent to a 4.5% 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 4% for 2025/26) and CPI inflation (at 2.6% in November 2024) – would equate to 3.6%. Therefore, the increase proposed within this budget is above the guideline by 0.9% or, in cash terms, £75k.
- 5.10 This amount in excess of our self-imposed guideline is primarily driven by an estimate of the cost of works required to the Events Room at Oakwell House to improve its ability to host and stream effective hybrid meetings. This is a non-recurrent item. It is not anticipated that there will be any issues with the Authority meeting the budgetary limit guidance in the Medium Term Financial Strategy in future years.

Salaries Budget Movement

- 5.11 The total increase of £717,040 on salaries budgets is analysed in the table below:

Employee Budget (Salary + On-costs)	Budget £
2024/25 Employee Budget	5,725,820
2025/26 Impact of Previously Approved Growth (February 2024 Authority Meeting)	50,130
2025/26 Increase in National Insurance Costs	183,760
Pay award inflation estimated at 4%	251,040
Addition of 1.0 FTE Business Intelligence Analyst (Fixed term contract)	49,500
Other Changes (E.g. Career grade progression, incremental progression, hours changes, etc.)	43,660
2025/26 Increase in Pension Contributions	56,770
Decrease in Vacancy Allowance	82,180
Total Movement	717,040
2025/26 Employee Budget	6,442,860

- 5.12 An assumption of 4% has been used for pay inflation. No formal offer from the employer side of the NJC has yet been made. This assumption of 4% is deemed to be

a prudent estimate taking into account that pay awards agreed in recent years have been set at a fixed cash amount, which results in weighting with higher percentage increases at the lower end of the pay scale.

- 5.13 An addition of a 12-month fixed term contract for a full-time Business Intelligence Analyst is proposed and this is further explained at paragraph 5.18 below.
- 5.14 2025/26 is the third year of the pensions contribution rates set at the last triennial valuation. The employer contribution rate for the Authority remains at 14.4% net, which comprises 19% primary contribution rate and -4.6% secondary rate. The increase in the estimated costs for this in 2025/26 arises from the effects of the increase in the employee salaries base budget.
- 5.15 The Authority sets a vacancy allowance when preparing the budget to allow for the effects of staff turnover and time taken to recruit which can result in periods of posts being vacant. This allowance was set at -2.5% of the total salaries budget in the last couple of years due to the extent of staffing growth and recruitment activity taking place. As we move into 2025/26, this has now stabilised, with the majority of roles filled and therefore it is proposed to reduce the vacancy allowance to -1.0%. This has the effect of increasing the budget required by £82k.

Workforce and Pay Policy

- 5.16 Having invested in a substantial amount of growth in the overall staffing establishment over the course of the last two years, the plan for the year ahead does not include any proposals for further increases in the total establishment. The table below shows the impact of individual movements proposed.

	2024/25 Establishment	Minor Changes	Growth	2025/26 Establishment
	FTE	FTE	FTE	FTE
Pensions Administration	77.7	-0.5	0.0	77.2
Investment Strategy	4.0	0.0	0.0	4.0
Resources	28.0	-0.6	1.0	28.4
ICT	19.3	0.0	0.0	19.3
Central Costs	1.0	0.0	0.0	1.0
Total	130.0	-1.1	1.0	129.9

- 5.17 The minor changes column shows the net impact of amendments approved during the course of 2024/25 to individual roles.
 - a. The net reduction of 0.5 FTE in Pensions Administration comprises:
 - Removal of 1.0 FTE Temporary Technical Training Lead role – this had been planned as a two-year fixed term contract, but we were unable to recruit, and the budget was instead used to commission consultancy to deliver the work required.
 - Addition of 0.5 FTE Benefits Team Leader role – following the retirement of a Benefits Team Leader at 0.5 FTE, in order to recruit a replacement, it was necessary to convert this to a full-time post.
 - b. The reduction of 0.6 FTE in Resources is the total effect of permanent reductions in working hours to two roles that was possible to absorb within service efficiencies.

- 5.18 As shown in the table, there is one item of growth proposed in Resources – this is the addition of 1.0 FTE Business Intelligence Analyst role to the Programmes and Performance team. This is proposed as a 12-month fixed term contract to provide additional support as we drive forward work on developing our data insights through the use of Power BI to support management monitoring and reporting of performance. We will use the period of having the post in place to assess the impact and whether there is a need for a permanent resource.
- 5.19 The Authority produces a Pay Policy Statement which sets out its arrangements for pay and reward. The updated Pay Policy Statement for 2025 is elsewhere on this agenda.

Other Budget Movements

- 5.20 Table 1 at paragraph 5.4 sets out the net budget impact of various specific changes to individual budget items within running costs. The total shown (before transfers to / from reserves) in this column of £129,040 is analysed with explanations for the budget movements in the following table.

Item of Expense	Detail	Total
		£
Pensions Administration		(119,580)
Removal of Overtime Budget	The budget for 2024/25 included provision for staff overtime as part of the backlog clearance plans. This was a one-off measure pending recruitment and on-boarding of additional pensions officers in the year. Therefore, there is no budget for overtime in 2025/26.	(70,000)
Loyal Service Award	The introduction of the new loyal service award scheme in 2024/25 required additional budget as a one-off to provide for the initial 'catch-up' payments in April 2024. From 2025/26, this scheme is now in a steady state with only a small number of awards required each year, resulting in a saving on this budget line.	(13,700)
Professional Training	Professional Training courses available in Pensions Administration have previously been limited due to lack of availability of suitable courses tailored to LGPS requirements. The LGA have worked with partners to create new qualifications that are suitable for LGPS, which we were involved with through a pilot scheme during 2024/25. This budget increase will now support provision of this training for a bigger cohort of Pensions Administration staff, with a robust plan in place to manage and support trainees through the qualifications - an entry level award and a Level 3 award.	17,000
Professional Consultancy Fees	The GMP reconciliation project came to a close in 2024, resulting in a reduction in the required budget for consultancy in 2025/26.	(10,000)
Other Professional Services	The Authority has historically paid for the costs associated with Ill Health Reports when required for scheme members, however this is something that should actually be an employer cost. Therefore, advance notice has now been provided to scheme employers that from 1 April 2025, the IRMP (Independent Registered Medical Practitioners) will charge the fees for ill health reports directly to them when required. This results in a saving for the Authority on professional fees.	(45,000)
Miscellaneous	Net total increase on other budget lines driven by increasing Benchmarking costs and Conferences requirements, offset by reducing usage for items such as recruitment advertising and address tracing.	2,120

Item of Expense	Detail	Total £
Investment Strategy		24,110
Retention Scheme	There are no longer any staff retention incentives required under this scheme.	(15,240)
Recruitment Agency	The Assistant Director – Investment Strategy transition arrangements required this budget for specialist recruitment as a one-off in the prior year and is no longer required in 2025/26.	(11,000)
Consultancy Fees	The Investment Strategy Statement is reviewed triennially alongside the valuation process, with the support of external consultants. The budget required is smoothed by the use of reserves built up over the three year period.	50,000
Miscellaneous	Net total increase on other budget lines due to investment adviser fees, professional and corporate subscriptions, offset by a reduction in the number of software licences required.	350
Resources		22,880
Loyal Service Award	The introduction of the new loyal service award scheme in 2024/25 required additional budget as a one-off to provide for the initial 'catch-up' payments in April 2024. From 2025/26, this scheme is now in a steady state with only a small number of awards required each year, resulting in a saving on this budget line.	(1,820)
Other Professional Services	This budget has been increased to provide for: - Costs associated with using professional graphic design services for a small number of key publications, including the annual report. - Non-recurrent costs for additional consultancy to support work being done by the Governance team on making greater use of available functionality in the democratic reporting system (Mod.gov) to improve efficiency and effectiveness.	18,000
Professional Training	This budget has been increased to support professionally accredited training in key areas of procurement, contract management, and management support. Additionally, the budget for short courses has been increased in order to ensure CPD requirements are met across the department.	6,700
ICT		109,500
Loyal Service Award	The introduction of the new loyal service award scheme in 2024/25 required additional budget as a one-off to provide for the initial 'catch-up' payments in April 2024. From 2025/26, this scheme is now in a steady state with only a small number of awards required each year, resulting in a saving on this budget line.	(3,000)
Pensions Administration System	The majority of the increase to the pensions system budget for 2025/26 is to meet the costs of the Pensions Dashboard service as our ISP. This is to meet our statutory requirement to connect by 31 October 2025. The budgetary increase also includes contractual indexation at 2.6% for 2025/26, and provision for improvements including automation of processing, data quality checks and communications.	51,000

Item of Expense	Detail	Total £
Cyber Security	The Authority continues to place a strong emphasis on continually enhancing our Cyber Security defences. The budget for cyber security has therefore been increased to fund further identified measures in 2025/26 to add to our existing protection in line with our ICT Strategy.	49,500
Warranties	The warranties for ICT audio visual equipment Oakwell House were prepaid for 5 years. A review of the prepayments identified an error in the amount prepaid in the initial year, necessitating a budget adjustment for 2025/26. Moving forward the budget for this line is set at the correct amount.	17,500
Hardware	The hardware needs for 2025/26 are lower than in 2024/25, leading to a decrease in this budget.	(11,500)
Consultancy Fees	A consultancy budget was established in 2024/25 for costs relating to external support on the Pensions Administration System to ensure that developments could be progressed using funds that were available from vacancies in the team that could not be recruited. For 2025/26, it is planned to review and revise a recruitment strategy for the vacancies, so this budget has been transferred back into the salaries budget.	(55,000)
Contractual Income	The ICT team provided various services under a Service Level Agreement to the Office of the Police and Crime Commissioner. Following the merger of the oPCC into South Yorkshire Mayoral Combined Authority, this service was no longer required and the SLA ended in February 2025. This has resulted in a loss of income on this budget. (Although there are equivalent gains in terms of reduced network costs and re-direction of staff time for Authority work and developments).	61,000
Central Costs		26,590
Premises	Significant net reduction in expenditure driven by a new facilities management contract reducing the budget requirement. The reduction is offset by an increase in costs in relation to planned programmes of repairs and maintenance works.	(40,060)
External Audit	Public Sector Audit Appointments Ltd (PSAA) have confirmed the audit contract scale fees for 2024/25, and this has been used to estimate the 2025/26 budget requirement. The scale fees include provisions for additional audit work required as a result of changes to auditing standards, and inflationary uplifts.	18,850
Corporate Contingency	A corporate contingency budget is proposed to meet potential costs in relation to plans around workforce resilience, succession and sustainability for the organisation in 2025/26.	56,000
Service Level Agreements	This budget line is for the costs of services provided under SLAs from Barnsley MBC. There is a saving on this budget in 2025/26 due to the removal of the Clerk arrangement as approved by the Authority at their December meeting. The remaining budget is for HR and Internal Audit SLAs.	(5,900)
Professional Fees	The 2024/25 budget included costs for the independent governance review undertaken in that year. The next review will be due in 2026/27, therefore there is a reduction in 2025/26.	(15,000)
Miscellaneous	Net total increase on other budget lines due to contractual inflation, plus other minor changes, following a review of a number of budgets for items such as the apprenticeship levy, conferences, public transport, corporate subscriptions and health, safety and wellbeing.	12,700

Item of Expense	Detail	Total £
Democratic Representation		29,040
Authority and Committees	Net total increase due to inflation, plus other minor changes, following a review of a number of budgets for items including allowances, training, professional fees and other minor running costs.	16,240
LPB	Net total increase due to inflation, plus other minor changes, including on allowances, adviser fees, training and other minor running costs.	12,800
Capital Expenditure		36,500
ICT Hardware	It is planned to investigate options and undertake works to improve the technological capabilities in the Events Room at Oakwell House to provide better facilities for the hosting and streaming of public meetings held as hybrid events. This would ensure the Authority is well-placed to introduce any changes that might arise if the Government changes legislation to permit remote attendance at local authority meetings, as well as providing increased options for flexibility for scheme member training and events. At this stage, before options are identified, it is not known what the costs are likely to be, but the budget has been increased by £75k. These additional costs have been offset by savings from the removal of non-recurrent costs that were required in 2024/25.	36,500
Total Other Budget Movements		129,040

Reserves

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

Reserve	Forecast Balance 1 April 2025	Contributions to Reserves £	Contributions from Reserves £	Estimated Balance 31 March 2026
Corporate Strategy Reserve	135,985	0	(57,000)	78,985
ICT Reserve	68,030	10,000	(27,650)	50,380
Capital Projects Reserve	74,290	0	(20,000)	54,290
Total Earmarked Reserves	278,305	10,000	(104,650)	183,655
Net total transfer (from) reserves:			(94,650)	

5.22 The Corporate Strategy reserve is held for providing additional funds required for one-off corporate plan projects and to mitigate risk. The planned transfer from this reserve in 2025/26 relates to a draw down for the triennial investment strategy review taking place in the year.

- 5.23 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 transfer to this reserve in 2025/26 is from proprietary software income. The planned transfers from this reserve in 2025/26 will include funding one-off costs associated with developments on the pensions administration system in relation to data quality enhancements and automation.
- 5.24 The Capital Projects reserve holds funds required for one-off costs of large capital projects. The plans for this reserve 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. The planned transfers from this reserve in 2025/26 will include laptop purchase and LAN Switch replacements.

Local Pension Board

- 5.25 Included within the Democratic Representation budget shown above is the budget for the Local Pension Board, a total of £51,000.
- 5.26 A draft budget for the Board totalling £51,000 was considered at their meeting on 9 November 2024 and the Board recommended this to the Authority for approval.

Report Under Section 25 of the Local Government Act 2003

- 5.27 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.
- 5.28 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.
- 5.29 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.
- 5.30 The preparation of the 2025/26 budget reflects the embedding of improvements and benefits realisation following the investment in staffing growth seen in recent years through various corporate resourcing and resilience projects. 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.
- 5.31 Employee costs make up approximately 71% 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 costs arising on employers' national insurance as set out in the relevant section above.

- 5.32 As outlined in the table and explanations at paras 5.11 to 5.12 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 2024/25 the pay award was based on adding £1,290 to each spinal column point up to and including point 43, above which 2.50% was applied, representing an average increase of 3.40%. The assumption of 4% for the 2025/26 budget is considered to be appropriate and prudent based on the best information available at this time and taking account of the potential for the award to be set using a fixed cash amount again. In light of the wider public sector pay policy constraints and the pressures on Local Government finances, the risk that the pay award will be higher than the 4% assumption used is considered to be minimal. There is a risk that it could be lower, in which case this would result in an under-spend.
- 5.33 The budget estimates have been developed specifically to align with the Authority's corporate strategy and priorities.
- 5.34 The budget is monitored regularly throughout the year and forecast outturn and variances reported to the Authority every quarter. During 2024/25, the finance team have commenced preparatory work to enable further involvement and ownership of budget responsibility by budget holders in other departments planned for 2025/26. This will be further bolstered by the addition of a Senior Finance Business Partner role and other resourcing changes in the finance team.
- 5.35 The Chief Finance Officer therefore considers that the estimates included in the budget are robust.
- 5.36 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.
- 5.37 The proposed reserves total of £184k forecast at 31 March 2026, as set out in the table at 5.21 above, represents 2% of the total budget for 2025/26 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 proposal for 2025/26 is for a net draw down once again but at a smaller amount than has been required in recent years, and with the plan for this to change to a net transfer into reserves from 2026/27.
- 5.38 As Chief Finance Officer, I consider the balance on reserves forecast at 31 March 2026 to be at a level that remains modest but that I judge to be adequate for the Authority's needs for the year ahead and within the context that these will be further increased once again from 1 April 2026.
- 5.39 In practice, as the Authority's expenditure is almost entirely funded by the Pensions Fund which has an asset value of over £11 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

- 5.40 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 paragraph 5.18.
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. The procurement forward plan is elsewhere on this agenda for approval.

Gillian Taberner

Assistant Director – Resources & Chief Finance Officer

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