

GOVERNANCE, STRATEGY AND RESOURCES SCRUTINY BOARD

Overview & Scrutiny Committee Supplementary Agenda – Item 5

Date Thursday 5 February 2026

Time 6.00 pm

Venue J R Clynes Ground Floor Room 1 - The JR Clynes Building

Notes

1. Declarations of Interest- If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact Alex Bougatef or Constitutional Services at least 24 hours in advance of the meeting.
2. Contact officer for this agenda is Constitutional Services
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3. Public Questions - Any Member of the public wishing to ask a question at the above meeting can do so only if a written copy of the question is submitted to the contact officer by 12 noon on Monday 2nd February 2026.
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Membership of the GOVERNANCE, STRATEGY AND RESOURCES SCRUTINY BOARD

Councillors Aslam, Azad, Chauhan, Cosgrove, Hughes, Ibrahim, Kenyon, Lancaster, Marland, McLaren (Chair) and Rustidge (Vice-Chair)

Item No

5 Liberal Democrat Group Budget Amendment Proposals 2026/27 (Pages 3 - 52)

The report presents to the Governance, Strategy and Resources Scrutiny Board the Liberal Democrats suggested amendments to the Administration's Budget proposals for 2026/27 and offers some forward-looking proposals to achieve savings in future years.

Report to Governance, Strategy and Resources Scrutiny Board

Liberal Democrats Budget Amendment Proposals 2026/27

Portfolio Holder: Deputy Leader of the Liberal Democrats and Shadow Cabinet Member for Value for Money and Sustainability, Liberal Democrat Group, Councillor Sam Al-Hamdani

Officer Contact: Andy Cooper, Senior Finance Manager

05 February 2026

Reason for Decision

The report presents to the Governance, Strategy and Resources Scrutiny Board the Liberal Democrats suggested amendments to the Administration's Budget proposals for 2026/27 and offers some forward-looking proposals to achieve savings in future years.

Executive Summary

The report presents to the Board a number of 2026/27 budget amendments in addition to those proposals already presented by the Administration to this Board at its meeting on 28 January 2026.

This report identifies additional savings totalling £0.500m in 2026/27 and a further £0.140m in 2027/28. There are a range of investments that will be funded from the savings proposals put forward to offset the increased expenditure. It also proposes changes to the Capital Programme. Details of the proposals can be found in Sections 3 and 4 and in summary at Appendix A. Business Cases for the individual budget reductions can be found at Appendix B.

Recommendations

That the Governance, Strategy and Resources Scrutiny Board considers and recommends that:

1. The Investment and Savings proposals for 2026/27 as summarised at Appendix A are commended to Cabinet.
2. The amendments to the Administration's proposed Capital Programme are implemented as set out in this report.

Liberal Democrats Budget Amendment Proposals 2026/27

1. Background

- 1.1 The Council is required by legislation to produce a balanced budget each financial year. Aside from the legal requirements, financial plans are important because they set out the financial management of the Council's policies and guide officers on the areas where they should prioritise resources.
- 1.2 Following multiple years in which the Administration has proposed substantial savings in order to meet that balanced budget, which it has failed to deliver, combined with successive years of overspending, in particular through Children's Social Care, Adult Social Care and homelessness, the Council is in our view, at a crisis point. A similar failure to achieve the savings proposed in the Administration budget would see reserves fall below critical levels.
- 1.3 The Council's external auditors have made it clear that continuing to fund day to day spending through use of reserves is a major risk. And while the Administration Budget puts forward the right principles in terms of replenishing the Council's reserves, it should be clear that this was also the principle behind the Administration's past budget, which have so far failed to be delivered, resulting in a consistent pattern of overspending. The Liberal Democrat group have strong concerns about this consistent lack of delivery which has put massive pressure on the Council's finances which would not have happened with better assessment of achievable savings.
- 1.4 The Government has moved from a position of advising Council's to maximise their core spending power through the full use of their powers to increase Council Tax and the Social Care precept, to including this assumed baseline 4.99% increase in their calculations of a Council's core spending calculation. This has been added to by the Government's position that should the Council not increase these by the full amount, then this will be taken into consideration negatively in future funding settlements.
- 1.5 Despite first requesting information to support the Liberal Democrat's budget amendment on July 22 last year, specifically (a) officer support for budget setting, (b) information on recommendations from departmental directors on their approaches to cost savings and investments; and (c) a full timeline for the budget setting process. At no point did we receive a full timeline for the process – indeed we were given less than 24 hours to meet the deadline for this budget document to be signed-off. This is despite the leader's assurances at the last Budget that all the opposition parties would be afforded any information required, and the support required to put forward this process. This has not been delivered.
- 1.6 As such, many of the more substantial parts of this document, which could deliver real revenue savings for this Council, and better services for the people of this borough, have had to be presented as items for future consideration. We consider that by ensuring that all the opposition groups have such minimal time to prepare and deliver alternative budget proposals, the Labour Administration of this Council is doing a great disservice to the people of this borough, by exploring the full breadth of ideas which could improve people's lives in a practical manner.
- 1.7 The Liberal Democrats believe that there are key approaches which the Administration is not taking up which would deliver critical value, environmental improvements, and deliver on promises which this Council has made but not delivered.
- 1.8 This budget amendment challenges key decisions set out by the Administration, identifies other areas for revenue savings and proposes alternative priority areas for the Council to

concentrate its resources. There is also a review of the Administration's Capital Programme with the Liberal Democrats proposing alternative schemes to deliver their priorities.

- 1.9 The Liberal Democrats have put forward a budget which will deliver capital investment in each successive year, meeting our promise to improve investment not just in Oldham town centre, but across the entire borough. The current One Oldham Fund, supported by grant funding is a one-off approach to this, which has already been moved from spending in the 2025–26 financial year to the 2026–27 financial year. It should be noted that the Local Improvement Fund is no longer in existence. We believe that the Council should be looking to ensure more consistent delivery of capital funding across each of the town and district centres, so that all areas can have a consistent approach to local improvement, with the certainty that future funding brings.
- 1.10 The capital programme also includes a significant investment into temporary accommodation to address one of the most critical areas for budget pressures in the Council – as opposed by the Administration last year. We believe that an approach to provide the most cost-effective accommodation to help local residents who are homeless or at risk of homelessness should be far more of a priority for capital spending by the Administration than in its current proposals.
- 1.11 The Administration also cannot currently evidence the delivery of their promise of a net zero estate for the Council, which should have already been delivered. Plans for an energy generation approach are not sufficiently developed in order for us to be able to include them in this budget amendment, although we believe that there should be significant value in revenue savings through lower energy costs to offset the capital costs of building this, and we would like to see actual delivery of new energy systems in the financial year 2026–27.
- 1.12 This impacts significantly on the level of scrutiny available for the Council's own budget proposals. It should be noted that the report on the Council's budget proposals was published on the 20 January 2026, and the public consultation on the budget started on 19 January 2026 and is to finish six days after the Council's scrutiny committee has conducted its assessment of the Administration's budget proposals. The Liberal Democrats believe that this is consultation in name only – and that there is no opportunity for any suggestions from the budget consultation to be included into the Administration's budget. The Administration have created a situation where neither opposition – or indeed Administration – councillors nor the public can effectively scrutinise or improve proposals. This is not acceptable.
- 1.13 The Administration Budget is based on the achievement of targeted savings across departments. The Council has a significant track record of failing to achieve these savings, with significant overspends in three years, as a result of increased demand and unachieved savings. This has resulted in a substantial reduction in reserves to a critical level, which this has resulted in a critical observation from the Council's external auditors. This is already of significant concern when assessing the Administration budget.
- 1.14 In addition to this, the Council is now targeting £18.3 million of further savings through a cross-departmental multi-year plan of spending to save. These are described in the report as Amber on its Red/Amber/Green rating matrix, and the report states "An honest assessment is that, in the current state, the deliverability risk is high. The Council does not yet consistently have the embedded capability, capacity or delivery infrastructure required to implement this scale of change at pace."
- 1.15 The report indicates that a formal benefits realisation framework "will be established". This has not yet been done, so the scrutiny committee was unable to assess the benefits on which they were basing their decision.

- 1.16 The expenditure on this programme is at best, vague. The reference in the report is to a recurring “£2–3m recurrent investment”, with no detailed year-by-year proposals for spending.
- 1.17 The report states the need for “strong governance” to achieve these savings. The Liberal Democrat group believes that the above points are a clear indication that this process has not engaged effectively with the scrutiny process, and as such, is building an approach without the strong governance that it is stated is essential for delivery. It is a house built on sand.
- 1.18 Unfortunately due to the limited timescales presented for scrutiny and analysis – with the Administration’s budget proposals once more being presented at the last possible moment, public consultation not taking place until after the budget proposals have been sent to scrutiny, and opposition groups being denied information and support, combined with the lack of transparent information in the Appendix which lays out these costs and savings, it is impossible to know whether this spending is justified and these savings can be achieved. We cannot see how an informed decision can be made on these proposals.

2. Current Position

- 2.1 The context of the whole budget setting process continues to be extremely challenging. Local government funding has been significantly cut since 2010, and this has been compounded by a failure to deal with the extremely challenging, but still unaddressed issue of social care funding. Announced in January 2025, the Casey Commission is currently undertaking a review of how to deal with funding for adult social care funding, with the final report expected in 2028, this leaves Councils in limbo and facing a huge challenge to put together effective budgets for local residents until the Government addresses this funding challenge properly.
- 2.2 Macro- and micro-economic factors continue to have an extremely significant impact, and the failure to deliver any effective trading arrangements with our largest trading partner, the EU, is compounded by the continued and ongoing impact of the invasion of Ukraine by Russia.
- 2.3 Considering these factors and existing budget constraints, the Administration has presented a series of savings proposals as part of the 2026/27 budget setting process. The Liberal Democrats recognise that, especially for the forthcoming budget, difficult choices need to be made to ensure a balanced budget can be presented to Council. This is added to by the decision of the Government to postpone a decision on a national solution to the funding of adult social care for three years. In doing so the Liberal Democrats recognise the future savings required to reduce the continued reliance on reserves as set out in the Medium-Term Financial Strategy are a challenge. Each year the Council continues to use reserves to balance the budget has a compounded negative effect in future years. Attempting to end the overspending of recent years and build a more resilient financial basis for the Council is the right approach – the success of it will be measured by how effectively the Council manages to end successive years of multi-million overspends covered by reserves and is in a position to actually start replenished the diminished reserves. Unfortunately, this has not yet been achieved.

Council Tax

- 2.4 The proposal by the Administration to increase Oldham Council’s element of Council Tax for general purposes by 2.99% for 2026/27 as well as a 2% increase for the Adult Social Care Precept; 4.99% in total, the maximum permissible increase without requiring a Council Tax referendum is the only realistic option that is available given the national Government’s approach to local government funding. Without doubt, a 4.99% Council Tax increase will be challenging for the residents of the Borough, particularly those already suffering hardship.

The Liberal Democrats recognise that the core spending power of the Council in terms of Central Government support for Local Authorities is predicated on – and now calculated including – Councils levying the maximum permissible increase, in this way, an increase that is anything lower than the currently proposed 4.99% will seriously restrict the Council in its ability to support and provide the necessary services to the Residents of the Borough, in particular the provision of non-statutory services that provide direct support to the most vulnerable citizens; potentially including but not limited to; cost of living initiatives, the provision of welfare rights, support and inclusion services as well as community and outreach services. We believe that this approach, and the settlement that has been reached with local authorities is not in the best financial interests of towns like Oldham – which has significantly fallen in the indices of deprivation, further evidence if any was needed, that this approach is not working. There is a significant difference between accepting the legal requirements of a budget setting process and accepting the political choices which have resulted in this budget. We strongly object to those political choices.

- 2.5 Despite the position we find ourselves in we must continue to strive for improvements in the borough. More than ever the decisions we make now will have a direct impact on future generations; therefore, collectively, we want to ensure that the correct priorities are at the forefront of decision-making processes.
- 2.6 The Liberal Democrats recognise that these priorities will not be achieved in the short term, therefore there is a real focus on including both revenue and capital investment proposals that tackle the issues within these budget amendment proposals. The proposals we have identified are also set against a background of ensuring the best interests of the Borough are supported through every day decision making at the Council, for example the Liberal Democrats believe that the Council should use its spending power to support the local economy by, where possible, spending locally.

3. 2026/27 Proposals

- 3.1 The Liberal Democrats propose a range of specific budget amendments to be considered this year. These are split into:
 - Amendments to the Capital Programme for 2026/27 to 2030/31;
 - investment proposals which would achieve significant benefits within the borough; and
 - budget reduction proposals where it is considered individual service areas can make new or additional savings in order to fund the investment proposals put forward in this report.

Liberal Democrat Alternative Capital Programme 2026/27 to 2030/31

- 3.2 The Liberal Democrats are proposing an adjustment to the Council's Capital Programme by directing capital resources to be allocated, prioritised and used to enable further investment of £0.500m in each of the five districts within the Borough, focussing on local priorities within the heart of the respective communities. The proposal builds on The One Oldham Fund, which is in the current Capital Programme; £4.4m for community regeneration schemes which includes £0.500m ear marked for each district. The original intention was that this would be spent in 2025/26, this has not happened and the proposed expenditure (and the grant that funds the expenditure) has been slipped into 2026/27. Grant applications are currently being considered and the bulk of the expenditure/work will now happen in 2026/27. Supplementing and extending the programme into 2027/28 will facilitate larger and more ambitious projects within the districts.
- 3.3 Secondly, the Liberal Democrats propose an adjustment to the Council's Capital Programme whereby long term prudential borrowing (25 years) of £3.000m will be used to create the

capital resources to increase capacity in Temporary Accommodation which will reduce the need for the Council to require the current number of expensive Hotel and B&B provisions. This adjustment is to fund the purchase of sites/properties or the refurbishment or adaption of the Council's surplus assets to increase provision and create revenue savings within temporary accommodation. The proposal will be utilising capital investment to create revenue savings which the Liberal Democrats see as a main priority for the Capital Strategy. Given the nature of capital works any future revenue savings associated with Temporary Accommodation are unlikely to benefit the financial year 2026/27 but will impact future years which could potentially be from 2027/28. However, given the recent trend in temporary accommodation the Liberal Democrats see this as essential and urgently required to reduce expenditure in this area, and more importantly help those residents of the borough effected by this national housing crisis.

Summary of Capital Investment Proposals

3.4 The £2.500m capital investment in District projects in 2027/28 will be financed by redeploying resources from within the current capital programme, all allocated to the same financial year as follows:

- £1.500m form the Social Care General Provision in the same year, this leaves £2.37m in 27/28 and £5.37m in total over the two years 2026/27 and 2027/28)
- £0.500m switch from the IT Data theme 3, leaving £1.586m in 27/28 and £2.128m in total, and
- Utilise £0.500m from the funds for emerging priorities, this leaves £0400m in 27/28 and £4.5m in total over the life of the programme.

3.5 The £3.000m planned Capital Investment in the increased capacity of Temporary Accommodation in 2026/27 will be financed by Prudential Borrowing, the repayment of which will be paid for in the long term via the savings in the temporary accommodation costs which are currently putting substantial pressures on the revenue side of the Council's budget. Repayment of the borrowing commences in the year following the assets being commissioned i.e. 2028/29 for an asset delivered and brought into use in 2027/28. In this way, with the asset being operational the first call on the savings realised will be the repayment of the loan.

3.6 The table below summarises the Liberal Democrats Alternative Capital Programme and the call on the Fund for Emerging Priorities. The proposal is a re-prioritisation of existing resources, all within the dame financial year and all of which are fully funded in the current Capital Programme and as such there are no revenue implications arising.

Table 1 - Liberal Democrats Alternative Capital Programme 2026/27 to 2030/31

Capital Proposals	2026/27 £k	2027/28 £k	2028/29 £k	2029/30 £k	2030/31 £k	Total £k
Resources - Re-Allocation						
A. Extended District Investment Programme		2500				2500
B. Temporary Accommodation	3,000					
Funded By:						
Social Care - General Provision (scheme A)		-1500				-1500
IT- Data Theme 3 (scheme A)		-500				-500
Fund for Emerging Priorities (scheme A)		-500				-500
Prudential Borrowing (scheme B)	-3,000					
Total Resources Movement	0	-2,500	0	0	0	-2,500
Movement in Funding						
Fund for Emerging Priorities - Capital Strategy	0	-902	-2,506	0	-1,592	-5,000
Total Funding	0	-902	-2,506	0	-1,592	-5,000
Proposals						
Extended District Investment Programme	0	500				500
Balance of Fund for Emerging Priorities	0	-402	-2,506	0	-1,592	-4,500

The Liberal Democrat Alternative Revenue Budget 2026/27 to 2027/28

Investment Proposals

3.7 The Liberal Democrats are proposing a range of additional budget reduction proposals for 2026/27 which will make £0.500m available for investment with a further £0.140m in 2027/28 as detailed in Section 4. The resource will be used to invest in a range of proposals aimed at improving the lives of residents within the borough. Details of the individual investment proposals are provided below.

Youth Services (£0.150m in 2026/27 and an additional £0.075m in 2027/28)

3.8 Investment in youth services is a Liberal Democrat priority. The proposal is to increase the revenue budget for the Youth Service by £0.150m in 2026/27, with a further investment of £0.075m for 2027/28. This will be used for enhanced delivery of the District and Detached Youth work offer including venue costs, activity costs and resources to support the increased youth work provision in each district of the borough and provide a quality youth work offer to young people that supports and promotes positive emotional health and wellbeing.

Investment in Crime and Safety (£0.125m in 2026/27 and an additional £0.065m in 2027/28)

3.9 An investment of £0.125m in 2026/27 and £0.065m in 2027/28 is proposed to support measures aimed at reducing crime and improving safety for the residents of the Borough.

Recreational and Green Spaces (£0.140m in 2026/27 and an additional £0.070m in 2027/28)

3.10 A sum of £0.140m to support and promote recreation and enhance green spaces in 2026/27, with an additional £0.070m in 2027/28.

Capital Financing Costs (£0.213m in 2028/29)

3.11 As outlined in sections 3.3 and 3.5, the capital proposal to invest £3.000m in temporary accommodation will be financed by Prudential Borrowing, at current interest rates, based on a loan term of 25 years the annual repayment will be £0.231m, the repayment of which will commence in the year following the asset going live. In the most optimistic scenario whereby all the projects would be completed and commissioned in 2027/28, repayment of the full borrowing would commence in 2028/29 and would be the first call against savings generated from reduced reliance on hotels and B and B's etc.

4. Liberal Democrat Alternative Budget Reduction Proposals

4.1 The Liberal Democrats are proposing a range of challenging budget reduction proposals, totalling £0.640m across 2026/27 (£0.500m) and 2027/28 (£0.140m), which will reduce spend on non-essential or non-statutory services in order to reprioritise the funds into proposals which will improve the lives of people in the borough. Brief summaries of the savings proposals are provided below with full pro-formas provided at Appendix B.

OPP-BR1-201 – Reduction in mileage budgets to reflect change in work practices (£0.020m)

4.2 The Liberal Democrats propose to reduce mileage budgets by £0.020m across the Council, excluding Adult Social Care and Children's Social Care cost centres. The Liberal Democrats propose that due to the increase in Council employees working from home and the increase of Teams based meetings, the requirement to travel using a personal vehicle has reduced, which in turn should result in a saving for the Council.

OPP-BR1-202 – Reduction in Trade Union Facilities Time (£0.040m in 2026/27 with an additional £0.040m in 2027/28)

4.3 The Liberal Democrats are proposing to reduce the Trades Union subsidy provided by the Council following a consistent reduction in Trades Union membership as evidenced by decreasing numbers of staff opting to pay membership through payroll. This would result in a reduction of approximately 50% to the base budget resulting in a total saving £0.080m which, due to the consultation required, would be achieved over 2 financial years resulting in a £0.040m saving in 2026/27 and a further £0.040m in 2027/28.

OPP-BR1-203 – Reduction in the Stationery Budget (£0.025m)

4.4 It is proposed that a budget reduction of £0.025m is implemented in 2026/27 in relation to the Stationery Budget in the belief that there is scope for a modest reduction in this area. Facilitated by the increase in home working and the relocation of a significant number of staff to the Spindles Office space, there is a reduced reliance on physical stationery and an increasingly 'paper-less' working environment. The purchase of remaining requirement for stationery is completed by individual teams across the organisation on an ad hoc basis which does not always ensure best value for money through economies of scale. It is therefore suggested that the purchase of stationery could be centralised ensuring that better value for money is being achieved through increased understanding of which items are required, volumes etc.

OPP-BR1-204 – Reduction in the training budget (£0.036m)

4.5 The proposal is a reduction in the training budget of £0.036m to be implemented in 2026/27. As evidenced in the Revenue Monitoring reports throughout the 2025/26 financial year the Council has significant vacant posts and following the recent VR process and a number of service restructures the number of staff has reduced further. The training budget totals approx. £0.240m and the proposal is to reduce by 15% at £0.036m. Alternative funding for Council staff training is available through schemes associated with the Apprentice Levy and learning opportunities with partners such as the GMCA. These opportunities will reduce and mitigate any impact on the proposal to reduce by the required £0.036m.

OPP-BR1-205 – Additional Vacancy Management Factor (£0.100m in 2026/27 and £0.100m in 2027/28)

4.6 It is noted that the Administration have chosen not to apply a vacancy factor to all mainstream employee budgets as part of the 2026/27 budget proposals. Whilst acknowledging the reduction in the number of staff employed by the Council over recent years and individual Services plans for restructures, it is still felt, given the level of posts currently vacant within the Council and on the assumption, backed up by monitoring throughout 2025/26 that a significant number of posts will become or will be held vacant during the financial year due to staff turnover and recruitment slippage. The Liberal Democrat proposal is therefore to continue this approach for 2026/27, albeit at a significantly reduced rate compared to previous years. It is therefore proposed that a budget reduction of £0.200m is implemented across 2026/27 (£0.100m) and 2026/27 (£0.100m). The calculation is based on the Council's salary budget less previously approved vacancy saving targets and forecast essential agency spend.

Delayed Delivery of Unachieved 2025/26 (Amber and Red) Budget Reductions (£0.279m in 2026/27)

4.7 As at month 9 there were 2025/26 Amber and Red budget reductions, with a total value £3.164m which were therefore judged to be unachievable for budget setting purposes and Directorate budgets for 2026/27 will be adjusted accordingly. With continued effort and management action it is estimated that £1.369 is still achievable in 2026/27. The Liberal Democrat proposal is that 20% of the available sum (£0.279m) is top sliced and used to contribute to the funding of the range of revenue investment proposal outlined in sections 3.7 to 3.11 with the balance of £1.116m to be retained centrally and used to create either a reserve or an additional revenue contingency to address resilience and volatility.

Summary

4.8 After considering all investment and savings proposals there is a balanced position as can be seen in Appendix A.

5. Items for Future Consideration

Explore shared services and staff with other GM local authorities.

5.1 Oldham Council has a reliance on agency staff in a number of areas, including but not limited to building control, planning and environmental health. A similar issue exists in other GM local authorities. We propose that a shared staffing model should be explored, potentially working through the Greater Manchester Combined Authority, which would allow for more flexibility for staff working through an "agency-style" model, but under local authority control. This would mean that services would remain locally managed, ensuring that priorities and expenditure would be controlled at the point of decision, ensuring local control, but would deliver benefits of shared staffing in reducing agency spend.

Use solar energy to cut revenue costs.

5.2 Oldham Council has committed to a net-zero target for its Council buildings, which it should already have hit, although information on whether or not it has achieved this will not be delivered until later this year. Solar energy will deliver revenue savings to the Council as well as environmental benefits. The Liberal Democrats believe a full cost-benefit analysis of potential projects and savings should be brought forward to scrutiny as soon as possible.

Hire out office space externally.

5.3 With the Council offices now settled in Spindles, the Council should be in a position to make a clear assessment of their demand for and use of office space in the town centre. The Council has continued to take advantage of the increased capability for flexible working, such as working from home and virtual meetings, which means that there should be capacity for the Council to hire out its meeting room space, including the modern facilities in the Spindles, longer-term proposals for Henshaw House and to maximise opportunities at satellite buildings and Town Halls.

Local Spending

5.4 The Liberal Democrats support a steady increase in the percentage of Council expenditure made with businesses based in our Borough and also an increased percentage of Council job vacancies made available to local residents. These aspirations also embrace spending and hiring by MioCare CIC and Oldham Community Leisure, and other partners, such as our two local colleges, the Oldham Integrated Care Board, the NHS Acute and Primary Care Trusts and social landlords.

5.5 We have called for an increase in Council local spending from the initial 52% reported in the 2019/20 financial year to at least 60% and for efforts to be made to encourage local residents to apply for Council jobs especially those at entry level. It is disappointing to note that the 60% target has not been met. Sadly, the position does appear to be materially improving, against the current corporate target of 55%, 52.9% was reported for the final quarter of 2024/25 and 53.1% for the first quarter of 2024/25 (the last time the indicator was included in the Corporate Performance report). Clearly work needs to continue to meet the stated criteria.

6. Review of Previous Liberal Democrat Budgets

6.1 It should be noted that items which have previously been rejected or referred for consideration have subsequently been adopted or proposed in full or in part by the Administration, these include:

1. A review of entitlement to the Essential Car Allowance and other transport related policies
2. business cases for development of Health Centres in Shaw (now built) and Saddleworth (working group formed);
3. revenue savings from review of the communications budget;
4. development of in-house provision of residential placements for children;
5. income targets with regard to Section 38 and Section 278 inspections within the Highways service;
6. levels of expenditure within Training budgets;
7. a variable lighting strategy in relation to street lighting;
8. increasing the Council Tax Premium on Empty properties.

6.2 Previous reports have acknowledged the continued pressure within Children's Social Care and the ever increasing cost and demand for Out of Borough Residential Placements.

Acknowledging the work undertaken to date to create Council owned and managed residential homes. The Liberal Democrats note the ongoing review of the provision, taking into account assessments of the delivery process and it is once again disappointing to note further delays in delivery of the third home, with opening now expected in September 2027. Given continued overspending in Children's Social Care over successive years, further reduction in this pressure is essential if the Council is to avoid another year of overspending in this directorate. The remaining placements must be delivered on time, and sufficient priority put on taking this provision forward, otherwise the Council faces further years of overspending and risks an untenable use of reserves.

7. Options/Alternatives

7.1 With regard to the consideration of the Liberal Democrat's alternative Capital Programme for 2026/27 to 203/31, revenue investment proposals and revenue savings proposals for 2026/27 to 2027/28, the options available to the Scrutiny Board are to:

- Accept and recommend to Cabinet all of the recommendations of the report.
- Accept and recommend to Cabinet some of the recommendations of the report and reject others.
- Reject all of the recommendations of the report.

8. Preferred Option

8.1 The preferred option is that the Scrutiny Board accepts all of the recommendations.

9. Consultation

9.1 Service Managers have been involved in compiling the proposals and the proposals have been agreed within the content of the business cases attached at Appendix B.

10. Appendices

10.1 Appendix A: Summary of Alternative Budget Proposals.
Appendix B: Business Cases 1 to 5 for Alternative Budget Reduction Proposals.

Summary of Alternative Budget Proposals

APPENDIX A

Proposal Reference	Proposal Name	Responsible Officer	2026/27 £000	FTE Impact 2026/27	2027/28 £000	FTE Impact 2027/28	Cumulative Budget Impact £000	EIA Required?
Alternative Budget: Capital Investment Proposals								
Investment Proposals:								
A	Additional Investment in Districts				2,500		2,500	No
B	Investment in Temporary Accommodation		3,000				3,000	No
Total Cost of Alternative Capital Programme			3,000	0	2,500	0	5,500	
Funded by:								
A	Reprioritisation of financing of existing approved capital schemes				(2,500)		(2,500)	
B	Prudential Borrowing		(3,000)				(3,000)	
Total Funding			(3,000)	0	(2,500)	0	(5,500)	
Balance			0	0	0	0	0	
Alternative Budget: Revenue Budget Proposals								
Revenue Investment Proposals								
	Youth Services		150		75		225	No
	Investment in Crime and Safety		125		65		190	No
	Recreational and Green Spaces		140		70		210	No
	Financing Costs from Temporary Accommodation- Commence 2028/29		0				0	No
Total Revenue Budget Investment Proposals			415	0	210	0	625	
Alternative Budget Reduction Proposals								
OPP-BR1-201	Reduction in mileage budgets to reflect change in work practices	Corporate	(20)	0	0	0	(20)	No
OPP-BR1-202	Reduction in the subsidisation of Trades Union facilities time	Corporate	(40)	(1.65)	(40)	0	(80)	Yes
OPP-BR1-203	Reduction in stationery purchased and photocopying	Corporate	(25)	0	0	0	(25)	No
OPP-BR1-204	Reduction in the Training Budget given the level of vacancy posts and reduction in staff.	Corporate	(36)	0	0	0	(36)	No
OPP-BR1-205	Vacancy Management Factor	Corporate	(100)	0	(100)	0	(200)	No
Not Required	Delayed delivery of unachievable 2025/26 Budget Reductions	Corporate	(279)				(279)	No
Total Budget Reduction Suggestions			(500)	(1.65)	(140)	0	(640)	
Surplus Budget/Total FTE Impact								
			(85)	(1.65)	70	0	(15)	

Appendix B

Business Cases for Alternative Budget Reduction Proposals

**Budget
reductions**



BUDGET DELIVERY PLAN 2026/27 & 2027/28

Liberal Democrat Proposal: OPP-BR1-201
Reduction in mileage budgets to reflect changes in
work practices

Corporate Services

DATE COMPLETED:30/1/2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Reduction in mileage budgets to reflect changes in work practices

Reference Number: OPP- BRI-201 (26-27)

Directorate: Resources

Service: HR and OD

Project Description: To reduce mileage budgets by £0.020m across the Council, excluding Adult Social Care and Children's Social Care cost centres practices

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: TBC

Delivery Lead: TBC

Opposition Cabinet Member: Cllr S. Al-Hamdani

Finance Manager: Andy Cooper

HR Business Partner: Eleanor Devlin

Other internal stakeholders: All services with a mileage allowance budget

Key External Stakeholders:

1. Who

- N/A

3. Scope and Purpose

Project Scope:

The Liberal Democrats propose to reduce mileage budgets by £0.020m across the Council, excluding Children's and Adults social care.

Mileage can currently be claimed for work related travel except for travel from Oldham town centre to the following destinations (unless there are mitigating circumstances):

- Manchester City Centre
- Failsworth District Centre
- Royton District Centre
- Rochdale Town Centre
- Ashton Town Centre

Line managers must agree beforehand that using a personal vehicle is the most appropriate way to travel to a destination.

The Liberal Democrats propose that due to the reduced workforce, increase in Council employees working from home and the increase of Teams based meetings, the requirement to travel on Council business using a personal vehicle has reduced.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced Liberal Democrat Opposition Budget for the Council in 2026/27

Deliverables:

1. Reduce the appropriate budgets on a pro rata basis to achieve the required reduction.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

Week	Date	Delivery Milestone / Action	Delivery Owner
1	5 Feb 2026	Governance, Resources and Strategy Scrutiny Board review of Opposition budget reduction proposal	
2	4 Mar 2026	Council approval of budget reduction proposals at Budget Council meeting	
3	1 Apr 2026	Implementation of budget reduction proposals – reduce budgets	
4	June 2026	Review of delivery of budget reductions in line with revenue budget monitoring processes	

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Cost Centre	Cost Centre Description	Account Code	Account Description	2025/26 Base Budget £000	2026/27 Saving £000	2027/28 Saving £000	Residual Base Budget £000
Various	Various	R3600	Mileage	80	(20)	0	(60)

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

Description	One-off/ongoing?	2026/27 Cost £000	2027/28 Cost £000
N/A			

Key assumptions in calculating the saving:

- Reduction based on historical based on last two years actuals, actuals to date in 2025/26 and the projection for the remainder of the 2025/26 financial year.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - Budgets will be reduced 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - Communication of reduction to individual Directorates for 2026/27

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, N/A
- Public consultation, N/A
- Third party engagement N/A
- Other N/A

8. Risk Management Plan

	Potential Risk	Mitigation Strategy	Risk Owner
1	Expenditure exceeds the reduced budgeted amount	Regular review and monitoring by the relevant Services.	
2			
3			
4			

The risks will be identified and monitored as follows:

- Included as part of individual services monthly budget monitoring

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: Green

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Based on actual activity evidenced in current and previous financial year

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Impact of Administration budget reduction RES-BR26-042 relating to essential car allowances and potential impact on mileage claims.

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A.

11. Resource Requirements (non-finance related):

Resources:**No additional resources required**

- List out internal staffing resources required to deliver the saving.
- Support required from other directorates/central services.
- Support required from corporate transformation team
- External support required
- List any non-staffing resources required

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?**Discretionary****Applicable Laws and Regulations:**

- HR Policies
- Employee Terms and Conditions

Measures to ensure compliance with the above in delivering the saving:

- n/a.

13. Project Closure Criteria:

Completion Criteria:

- Mileage claims for the full financial year are contained within the reduced budget.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

N/A



BUDGET DELIVERY PLAN 2026/27 & 2027/28

**Liberal Democrat Proposal: OPP-BR1-202
Reduction in the Subsidisation of Trades Union
Facility Time**

Corporate Services

DATE COMPLETED:30/1/2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Reduce the subsidisation of Trades Union Facility Time

Reference Number: OPP- BR1-202 (26-27)

Directorate: Resources

Service: HR and OD

Project Description: The Liberal Democrats are proposing the Council reduces its subsidisation of trade union support following a reduction in membership

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: TBC

Delivery Lead: TBC

Opposition Cabinet Member: Cllr S Al-Hamdani

Finance Manager: Andy Cooper

HR Business Partner: Eleanor Devlin

Other internal stakeholders: N/A

Key External Stakeholders:

1. Trade Unions (Unison, GMB, Unite)
 - Recipients of resources and staff time to

3. Scope and Purpose

Project Scope:

The Council, in accordance with the National Agreement on Pay and Conditions of Service, recognises 3 unions for Local Government Services employees (4.09 FTE) as follows:

- Unison 2.89 FTE
- GMB 0.8 FTE
- Unite 0.4 FTE

Oldham Council supports the system of collective bargaining and the principle of solving employee relations problems by discussion and agreement before they escalate and to facilitate the conduct of joint business.

The role of the unions is therefore to work with the employer to represent and protect the interests of their members by:

- Negotiating agreements with the Council on changes to conditions of service or other contractual provisions;
- Representing the workforce in consultation on changes which impact on their members or that represent major changes to the workplace such as large-scale restructure or working practices;
- Supporting members to discuss their concerns with the Council;
- Accompanying their members in disciplinary and grievance meetings; and
- Providing access to legal and financial advice and other support functions.

The Council seeks to provide for time off and facilities within the statutory framework provided by of the Trade Union and Labour Relations (Consolidation) Act 1992, and the ACAS Code of Practice 'Time off for Trade Union Duties and Activities'. The Liberal Democrats are proposing the Council reduces its subsidisation of trade union support following a reduction in membership; 500 as at October 2025 compared to 527 as at April 24 and 539 12 months prior at April 2023 (based on members paying by salary deduction). This would result in a reduction of approximately 38% of the base budget resulting in a total saving £0.080m which, due to the consultation required, would be achieved over 2 financial years.

In addition, the Liberal Democrats propose a review is undertaken to ensure the Council subsidy of Trades Union time and facilities is in line with that of neighbouring boroughs.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced Liberal Democrat Opposition Budget for the Council in 2026/27

Deliverables:

1. Reduce the subsidisation of Trades Union Facility Time, including a 1.65 FTE reduction in the staff time allocated to assist with Union duties.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

Week	Date	Delivery Milestone / Action	Delivery Owner
1	5 Feb 2026	Governance, Resources and Strategy Scrutiny Board review of Opposition budget reduction proposal	
2	4 Mar 2026	Council approval of budget reduction proposals at Budget Council meeting	
3	31 Jul 26	Completion of Consultation	
3	1 Sep 2026	Implementation of budget reduction proposals – reduce budgets	
4	1 Oct 2026	Periodic review of delivery of budget reductions in line with revenue budget monitoring processes	

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Cost Centre	Cost Centre Description	Account Code	Account Description	2025/26 Base Budget £000	2026/27 Saving £000	2027/28 Saving £000	Residual Base Budget £000
11711	Trade Union Facilities	Various	Various	213	(40)	(40)	133

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

Description	One-off/ongoing?	2026/27 Cost £000	2027/28 Cost £000
N/A			

Key assumptions in calculating the saving:

- Reduction based on last two years actuals, actuals to date in 2025/26 and the projection for the 2025/26 financial year.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - By reducing the amount of staff time made available to the Unions from the current 4.09 to 2.44 .
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - Delivery will require consultation with the three unions who benefit from the current time/ resource allocation, the delivery of the reduction is phased in equal proportions over the next two financial years
 - Budgets will be reduced 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.

- Any key financial/operational controls required to assure/support the saving?
 - Union agreement to the proposed reduction

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, N/A
- Public consultation, N/A
- Third party engagement – Trade Unions
- Other N/A

8. Risk Management Plan

	Potential Risk	Mitigation Strategy	Risk Owner
1	Failure to agree the reduced resource allocation	Evidence based Consultation/ negotiation	
2	Expenditure exceeds the reduced budget allocation	Regular review and monitoring of expenditure	
3			
4			

The risks will be identified and monitored as follows:

- Included as part of individual services monthly budget monitoring

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: Amber

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Based on actual activity evidenced in current and previous financial year and the need to consult on the reduction

What needs to happen to turn this rating to low risk / green?

- Unions agreement to the proposed reduction

On balance, how do you justify and support the deliverability of this proposal if amber/red?

- Based on falling membership over a number of years there is a strong evidence based argument to support the proposed reduction

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- Successful negotiation of reduction with Trade Unions.

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A.

11. Resource Requirements (non-finance related):

Resources:

No Additional Resources Required

- List out internal staffing resources required to deliver the saving.
- Support required from other directorates/central services.
- Support required from corporate transformation team
- External support required
- List any non-staffing resources required

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Applicable Laws and Regulations:

- National Agreement on Pay and Conditions of Service.

- Trade Union and Labour Relations (Consolidation) Act 1992,
- ACAS Code of Practice 'Time off for Trade Union Duties and Activities'

Measures to ensure compliance with the above in delivering the saving:

- Negotiation of reduced resource allocation

13. Project Closure Criteria:

Completion Criteria:

- How will you know when the saving has been delivered/completed successfully?
 - Expenditure for the full financial year contained within the reduced budget allocation
- Is there a clear end point when all implementation activity should be complete?
 - Conclusion of consultation

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. N/A



BUDGET DELIVERY PLAN 2026/27 & 2027/28

Liberal Democrat Proposal: OPP-BR1-203 Reduction in the Stationery Budget

Corporate Services

DATE COMPLETED: 30/1/2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Reduction in the Stationery Budget Reference Number: OPP- BR1-203 (26-27)

Directorate: Resources

Service: HR

Project Description: The Liberal Democrats are proposing a modest reduction in the Council wide stationery budget

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: TBC

Delivery Lead: TBC

Opposition Cabinet Member: Cllr S. Al-Hamdani

Finance Manager: Andy Cooper

HR Business Partner: Eleanor Devlin

Other internal stakeholders: N/A

Key External Stakeholders:

1. Who
 - N/A

3. Scope and Purpose

Project Scope:

It is proposed that a budget reduction of £0.010m is implemented in 2026/27 in relation to the Stationery Budget in the belief that there is scope for a modest reduction in this area. Facilitated by a reduced workforce, the increase in home working and the relocation of a significant number of staff to the Spindles Office space, there is a reduced reliance on physical stationery and an increasingly 'paperless' working environment.

The purchase of remaining requirement for stationery is completed by individual teams across the organisation on an ad hoc basis which does not always ensure best value for money through economies of scale. It is therefore suggested that the purchase of stationery could be centralised ensuring that better value for money is being achieved through increased understanding of which items are required, volumes etc.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced Liberal Democrat Opposition Budget for the Council in 2026/27

Deliverables:

1. Reduce the appropriate budgets on a pro rata basis to achieve the required reduction.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

Week	Date	Delivery Milestone / Action	Delivery Owner
1	5 Feb 2026	Governance, Resources and Strategy Scrutiny Board review of Opposition budget reduction proposal	
2	4 Mar 2026	Council approval of budget reduction proposals at Budget Council meeting	
4	1 Apr 2026	Implementation of budget reduction proposals – reduce budgets	
5	1 Apr 2026	Periodic review of delivery of budget reductions in line with revenue budget monitoring processes	

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Cost Centre	Cost Centre Description	Account Code	Account Description	2025/26 Base Budget £000	2026/27 Saving £000	2027/28 Saving £000	Residual Base Budget £000
Various	Various	R44308	Various	76	(10)		66

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

Description	One-off/ongoing?	2026/27 Cost £000	2027/28 Cost £000
N/A			

Key assumptions in calculating the saving:

- Reduction based on last two years actuals, actuals to date in 2025/26 and the projection for the 2025/26 financial year.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - Budgets will be reduced 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - Communication of reduction to individual Directorates for 2026/27

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, N/A
- Public consultation, N/A
- Third party engagement N/A
- Other N/A

8. Risk Management Plan

	Potential Risk	Mitigation Strategy	Risk Owner
1	Expenditure exceeds the reduced budgeted amount	Regular review and monitoring by the relevant Services.	
2			
3			
4			

The risks will be identified and monitored as follows:

- Included as part of individual services monthly budget monitoring

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: Green

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Based on actual activity evidenced in current and previous financial year

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- N/A

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A.

11. Resource Requirements (non-finance related):

Resources:

No additional resources required

- List out internal staffing resources required to deliver the saving.
- Support required from other directorates/central services.
- Support required from corporate transformation team
- External support required
- List any non-staffing resources required

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

DISCRETIONARY

Applicable Laws and Regulations:

- N/A

Measures to ensure compliance with the above in delivering the saving:

- N/A.

13. Project Closure Criteria:

Completion Criteria:

- Stationary expenditure for the full financial year is contained within the reduced budget allocation.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. Appendix A –N/A
2. Appendix B – N/A

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Liberal Democrat Proposal: OPP-BR1-204 Reduction in the Training Budget

Corporate Services

DATE COMPLETED:30/1/2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Reduction in the Training Budget

Reference Number: OPP-BRI-204 (26-27)

Directorate: Resources

Service: HR and OD

Project Description: The Liberal Democrats are proposing a reduction in the training budget

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: TBC

Delivery Lead: TBC

Opposition Cabinet Member: Cllr S Al-Hamdani

Finance Manager: Andy Cooper

HR Business Partner: Eleanor Devlin

Other internal stakeholders: N/A

Key External Stakeholders:

1. Who

- N/A

3. Scope and Purpose

Project Scope:

The Liberal Democrats propose to make a permanent reduction in the training budget of £0.036m (15%) to be implemented in 2026/27. Following the VR process, as can be seen from the Revenue Monitoring reports throughout the 2025/26 financial year the Council has a significant number of vacant posts.

Alternative funding for Council staff training is available through schemes associated with the Apprentice Levy and learning opportunities with partners such as the GMCA. These opportunities will reduce and mitigate any impact on the proposal.

The proposed reduction would require all future training requirements to be reviewed to ensure that best value is being secured. Priority would be provided to statutory and mandatory training. Any additional training and development would be assessed on the basis of value provided to the organisation, managing any identified risks to the Council in terms of building capability across all service areas.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced Liberal Democrat Opposition Budget for the Council in 2026/27

Deliverables:

1. Reduce the appropriate budgets on a pro rata basis to achieve the required reduction.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

Week	Date	Delivery Milestone / Action	Delivery Owner
1	5 Feb 2026	Governance, Resources and Strategy Scrutiny Board review of Opposition budget reduction proposal	
2	4 Mar 2026	Council approval of budget reduction proposals at Budget Council meeting	
4	1 Apr 2026	Implementation of budget reduction proposals – reduce budgets	
5	1 Apr 2026	Periodic review of delivery of budget reductions in line with revenue budget monitoring processes	

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- **Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- **Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Cost Centre	Cost Centre Description	Account Code	Account Description	2025/26 Base Budget £000	2026/27 Saving £000	2027/28 Saving £000	Residual Base Budget £000
11705	HR	R16190	Training	237	(36)		201

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

Description	One-off/ongoing?	2026/27 Cost £000	2027/28 Cost £000
N/A			

Key assumptions in calculating the saving:

- Reduction based on last two years actuals, actuals to date in 2025/26 and the projection for the 2025/26 financial year.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - Budgets will be reduced 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - Communication of reduction to individual Directorates for 2026/27

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, N/A
- Public consultation, N/A
- Third party engagement N/A
- Other N/A

8. Risk Management Plan

	Potential Risk	Mitigation Strategy	Risk Owner
1	Expenditure exceeds the reduced budgeted amount	Regular review and monitoring by the relevant Services.	
2			
3			
4			

The risks will be identified and monitored as follows:

- Included as part of individual services monthly budget monitoring

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: Green

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Based on actual activity evidenced in current and previous financial year

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- N/A

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A.

11. Resource Requirements (non-finance related):

Resources:

No additional resources required

- List out internal staffing resources required to deliver the saving.
- Support required from other directorates/central services.
- Support required from corporate transformation team
- External support required
- List any non-staffing resources required

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Discretionary

Applicable Laws and Regulations:

- N/A

Measures to ensure compliance with the above in delivering the saving:

- N/A

13. Project Closure Criteria:

Completion Criteria:

- Expenditure for the full financial year is contained within the reduced budget allocation.

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. Appendix A – N/A
2. Appendix B –N/A

BUDGET DELIVERY PLAN 2026/27 & 2027/28

Liberal Democrat Proposal: OPP-BR1-205 Vacancy Management Factor

Corporate Services

DATE COMPLETED:30/1/2026

VERSION 1.0

1. Saving Proposal Title and Description

Project Title: Vacancy Management Factor

Reference Number: OPP- BRI-205 (26-27)

Directorate: Corporate/ Council Wide

Service: Council Wide

Project Description: The Liberal Democrats are proposing to apply a modest vacancy management factor of £0.100m in each of 2026/27 and 2027/28

2. Sponsor, Lead and Key Stakeholders

Senior Accountable Officer: TBC

Delivery Lead: TBC

Opposition Cabinet Member: Cllr S. Al-Hamdani

Finance Manager: Andy Cooper

HR Business Partner: Eleanor Devlin

Other internal stakeholders: All Portfolio Executive Directors, Directors and Assistant Directors responsible for Staffing Budgets

Key External Stakeholders:

1. Who
 - N/A

3. Scope and Purpose

Project Scope:

It is noted that the Administration have chosen not to apply a vacancy factor to all mainstream employee budgets as part of the 2026/27 budget proposals. Whilst acknowledging the reduction in the number of staff employed by the Council over recent years and individual Services plans for restructures it is felt, given the level of posts currently vacant within the Council and on the assumption, backed up by monitoring throughout 2025/26 that a significant number of posts will become or will be held vacant during the financial year due to staff turnover and recruitment slippage.

The Liberal Democrat proposal is therefore to continue this approach for 2026/27, albeit at a significantly reduced rate compared to previous years. It is therefore proposed that a permanent budget reduction of £0.200m is implemented across 2026/27 (£0.100m) and 2026/27 (£0.100m). The calculation is based on the Council's salary budget less previously approved vacancy saving targets and forecast essential agency spend.

4. Objectives and Deliverables

Objectives:

1. To deliver budget reductions to deliver a robust and balanced Liberal Democrat Opposition Budget for the Council in 2026/27

Deliverables:

1. Reduce the appropriate budgets on a pro rata basis to achieve the required reduction.

5. Key Actions and Milestones

In the table below, include actions and steps required to deliver the saving, address findings from the EIA, address risks etc. Consider – resourcing and creation of project team, finalisation of project plans, consultation actions, providing notice to contractors/employees/stakeholders, date from when savings start accruing, re-procurement requirements, finalisation of EIA, training of internal resources.

Overarching timeline:

Week	Date	Delivery Milestone / Action	Delivery Owner
1	5 Feb 2026	Governance, Resources and Strategy Scrutiny Board review of Opposition budget reduction proposal	
2	4 Mar 2026	Council approval of budget reduction proposals at Budget Council meeting	
4	1 Apr 2026	Implementation of budget reduction proposals – reduce budgets	
5	1 Apr 2026	Periodic review of delivery of budget reductions in line with revenue budget monitoring processes	

NB: For 2026/27 savings, the timetable above needs to start now to impress the need to progress actions from the earliest opportunity. Clearly for some savings they will include actions both leading up to and beyond year end.

6. Budget and Financial Overview

Budgets subject to saving:

- Savings to be achieved:** *Explain what will generate the saving, e.g. reducing staffing cost, by income/expense type*
- Controllable Base Budget:** *Set out the controllable base budgets from which the saving will be taken in the table below*

Cost Centre	Cost Centre Description	Account Code	Account Description	2025/26 Base Budget £000	2026/27 Saving £000	2027/28 Saving £000	Residual Base Budget £000
Various	Council Wide	R1*	Pay- Basic/ NI/ Super	134,933	(100)	(100)	134,733

Cost of delivery: *Set out any incremental direct costs which will be incurred, breakdown, calculations etc. Clarify whether one-off or ongoing. Include any grants that will be used to offset or fund these.*

Description	One-off/ ongoing?	2026/27 Cost £000	2027/28 Cost £000
N/A			

Key assumptions in calculating the saving:

- Reduction based on last two years actuals, actuals to date in 2025/26 and the projection for the 2025/26 financial year, particularly in relation to staffing underspends generated by vacant posts/ delays in recruitment.

Financial Management:

- How will the value of the saving actually achieved, or forecast be measured and demonstrated as saved?
 - Budgets will be reduced 1 April 2026. Achievability will be assessed in line with revenue budget monitoring timetable and reporting to Financial Sustainability Steering Group.
- What is the impact on the saving if any issues (e.g. trade union and staff consultation processes) delay implementation (or key aspects thereof at greater risk) by a month? Set out how this would be mitigated if this were to happen.
 - N/A
- Any key financial/operational controls required to assure/support the saving?
 - Communication of reduction to individual Directorates for 2026/27

7. Communications/Engagement Plan

To discuss and address:

- Staff consultation, N/A
- Public consultation, N/A
- Third party engagement N/A
- Other N/A

8. Risk Management Plan

	Potential Risk	Mitigation Strategy	Risk Owner
1	Expenditure exceeds the reduced budgeted amount	Regular review and monitoring of expenditure by the relevant service	
2	As above	Proactive management of vacancies, recruitment, non-essential temporary cover	
3			
4			

The risks will be identified and monitored as follows:

- Included as part of individual services monthly budget monitoring

NB - Mitigation needs focus on prevention, not just cure, of the risk and be actively managed and pursued from the outset.

9. Deliverability Rating and conclusion:

Deliverability rating out of 10: Green

RAG rating (1-3 green, 4-6 amber, 7+ red):

Rationale for the rating given:

- Based on actual activity evidenced in current and previous financial year

What needs to happen to turn this rating to low risk / green?

- N/A

On balance, how do you justify and support the deliverability of this proposal if amber/red?

10. Dependencies and Impacts

The following issues are key dependencies for the success of the saving proposal.

Internal dependencies:

- N/A

External dependencies:

- N/A

The following issues are key impacts from the delivery of the saving proposal.

Internal impacts:

- N/A

External impacts:

- N/A

Resident impacts:

- N/A.

11. Resource Requirements (non-finance related):

Resources:

No additional resources required

- List out internal staffing resources required to deliver the saving.
- Support required from other directorates/central services.
- Support required from corporate transformation team
- External support required
- List any non-staffing resources required

12. Legal and Compliance Considerations:

Is this proposal STATUTORY DUTY / MANDATORY / DISCRETIONARY / OTHER?

Discretionary

Applicable Laws and Regulations:

- N/A.

Measures to ensure compliance with the above in delivering the saving:

- N/A

13. Project Closure Criteria:

Completion Criteria:

- Expenditure is contained within the reduced Budget Allocation

14. Appendices:

List and attach/provide any additional documentation or workings in support of this proposal:

1. Appendix A – N/A
2. Appendix B – N/A

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