

Procedural Note: Setting a Lawful Budget for 2023/24

Introduction

Under section 30 (6) of the Local Government Act 1992 the Council has a duty to set the Council tax before the 11 March each year. A failure to set the tax by then does not in itself invalidate the tax demands but it has other adverse consequences including the potential loss of income to the Council. In practical terms this means the Council needs to reach a final position to meet billing deadline requirements before the **2 March 2023**.

The legal obligations for setting the budget mean in practical terms that:

- Members should not put forward proposals that would mean setting an unlawful budget and need to take officer advice in particular from legal and finance to ensure that their proposals are in order;
- Although the Council corporately sets the budget, the Council acts through Members collectively, each and every Member is therefore jointly and severally responsible for the setting of the budget; and
- Wherever possible, Members are expected to facilitate rather than frustrate the setting of a lawful budget.

The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 impose an obligation on the Council to require the vote of Members on the budget to be recorded. The votes on the amendments and the substantive budget will be conducted by electronic voting and the individual votes will be reflected in the minutes.

Please also note that the formal Council Tax resolution incorporates the following recommendations:

That Council notes:

“4. That Council notes the Equalities Impact Assessments to cover all relevant budget options as set out in Appendix 6.

“5. That Council further notes that approval of the budget is an indicative resourcing decision to be taken in the context of the explanation given in the Legal Implications paragraph 18.3.”

