1. Understand the significant areas of spend, review in year monitoring position for emerging issues, forecast cost and demand pressures, review opportunities already identified.

2. Understand how services contribute to the organisation's strategic priority outcomes. Map costs to priorities to understand where marginal decisions are needed and to consider impacted strategic outcomes.


4. Test the feasibility and benefits of each proposal across the MTFP throughout the budget process – an iterative process.

5. Following consultation, agree a service package of transformation efficiency and stop/reduce options to take forward.

Following discussion by SMT and approval by Elected Members, these options will be translated into updated Business Plans and the Budget.