

REPORT OF THE SERVICE DIRECTOR – FINANCE, INFRASTRUCTURE AND IMPROVEMENT

FINANCIAL MONITORING REPORT: PERIOD 5 2023/2024

Purpose of the Report

1. To provide the Cabinet with a summary of the budget monitoring position as at Period 5.
2. Seek approval for a variation to the capital programme.

Information and Advice

Background

3. Full Council approved the 2023/24 budget at its meeting on 9 February 2023. As with previous financial years, progress updates will be closely monitored and reported to management, the Cabinet Member for Finance or Cabinet each month.

Summary Revenue Position

4. The table below summarises the revenue budgets for each portfolio for the forthcoming financial year. An overspend of £0.7m is currently projected against the budget approved by Full Council in February 2023. In light of this adverse variance and the significant levels of uncertainty and financial challenge facing the Council over the medium term, the key message to effectively manage budgets and, wherever possible, deliver in-year savings is being reinforced.
5. Early indications are that the projected forecasts at Period 6 are broadly in line with the financial position set out in this report.

Table 1 – Summary Revenue Position

Forecast Variance as at Period 4	Portfolio	Annual Budget £'000	Actual to Period 5 £'000	Year-End Forecast £'000	Latest Forecast Variance £'000	Percentage Variance to Annual Budget
1,394	Children & Families	180,710	67,174	181,450	740	0.41%
3,866	Adult Social Care & Public Health	264,173	97,423	268,502	4,329	1.64%
9,710	Transport & Environment	123,445	26,136	132,448	9,003	7.29%
511	Communities	19,308	2,557	19,752	444	2.30%
17	Economic Development & Asset Management	25,817	15,071	25,840	23	0.09%
(523)	Deputy Leader & Transformation	3,886	1,340	3,347	(539)	(13.87%)
(162)	Finance	19,831	6,593	19,621	(210)	(1.06%)
44	Personnel	27,645	12,270	27,815	170	0.61%
14,857	Net Portfolio (under)/overspend	664,815	228,564	678,775	13,960	
(15,834)	Central items	(57,549)	(24,740)	(73,383)	(15,834)	
	- Schools Expenditure	33	-	33	-	
2,530	Contribution to/(from) Traders	(685)	(1,617)	1,587	2,272	
1,553	Forecast prior to use of reserves	606,614	202,207	607,012	398	
	- Transfer to / (from) Corporate Reserves	(4,340)	-	(4,340)	-	
103	Transfer to / (from) Departmental Reserves	(10,643)	(1,438)	(10,331)	312	
	- Transfer to / (from) General Fund	-	-	-	-	
1,656	Net County Council Budget Requirement	591,631	200,769	592,341	710	

Portfolio Variations

Children & Families (£0.7m overspend, 0.41% of net portfolio budget)

6. The Children and Families portfolio is currently reporting a forecast overspend of £0.7m. This is mainly due to a £1.6m overspend in the Commissioning and Resources Division as an influx of Independent Fostering Agency placements earlier in the year has resulted in an overspend of £2.2m on the Looked After Children budget offset by a £0.6m forecast underspend against the Internal Foster Care budget. In addition a £0.6m forecast underspend has been reported against the Social Worker staffing budget and a further £0.3m net forecast underspends across a range of other Children and Families budgets.

Adult Social Care & Public Health (£4.3m overspend, 1.64% of net portfolio budget)

7. The Adult Social Care and Public Health portfolio is currently reporting a forecast overspend of £4.3m that is mainly attributed to a forecast overspend in Living Well and Ageing Well services (£6.2m) offset by an underspend in Direct and Provider services (£0.9m), the Maximising Independence Service (£0.5m) and a range of other budgets (£0.5m).

8. The £6.2m forecast overspend in Living Well and Ageing Well services is as a result of overspends identified in Long-Term Care, Homecare, Direct Payments and Predicted Needs offset by additional joint funding income, client contributions and anticipated savings.

9. The forecast underspend against the Direct and Provider Services budgets (£0.9m) and the Maximising Independence Service budgets (£0.5m) are mainly due to staffing vacancies.

Transport & Environment (£9.0m overspend, 7.29% of net portfolio budget)

10. The Transport and Environment portfolio is currently reporting a forecast overspend of £9.0m. This is mainly attributed to forecast overspends in the Home to School and Special Educational Needs and Disability (SEND) Transport budgets (£8.0m) as well as a £1.0m forecast overspend against the Highways budget.
11. There is a forecast overspend of £1.8m against Home to School Transport budgets. This is due primarily to a forecast overspend of £1.5m on mainstream activity that is based on predicted increases in demand for the service as the number of pupils travelling is expected to rise along with the distances they need to travel. In addition, the service is experiencing increased contract inflation over and above that anticipated in the budget.
12. There is also a forecast overspend of £6.4m on SEND Transport. Transport operators have been awarded a 2% inflationary increase, however, a number of providers report that it is not possible to run the service due to contract pressures arising from factors such as wage settlements and fuel increases. It is expected that there will be significant cost increases as the re-tendering of contracts progresses. In addition, this area has also predicted significant growth in pupil numbers resulting from Education Health and Care Plans and the number of medical needs that are now included in the assessment. This increase in demand and costs on SEND Transport is being experienced by other similar councils.
13. The £1.0m forecast overspend in Highways Services is due to a £1.0m forecast overspend against the VIA East Midlands Contract as the impact of higher than expected inflationary increases are being borne by VIA. For both the Home to School and SEND Transport budgets, significant work across the Place and Childrens and Families Departments is underway to review in-year spend and identify mitigations and efficiencies to reduce the forecast overspends. This work is also focused on mitigating potential budget pressures in future years.

Deputy Leader & Transformation (£0.5m underspend, 13.87% of net portfolio budget)

14. The Deputy Leader and Transformation portfolio is currently reporting a forecast underspend of £0.5m. This relates to vacancies in the Transformation Delivery Team, the Strategic Insight Unit and the Portfolio Office teams.

Traded Services (£2.3m overspend)

15. As set out in previous financial monitoring reports, Traded Services were affected in 2022/23 by the impact of the pay award, the revised living wage and by significant inflation, particularly on food costs. These pressures continue into 2023/24 as a forecast overspend of £1.8m is currently being reported against the Schools Catering Service. The price charged per meal is currently insufficient to recover full costs. It should be noted that this position could worsen depending on inflation and the final 2023/24 pay award.
16. In addition, the Cleaning and Landscape Services are reporting a forecast overspend of £0.4m mainly as a result of expected pay award and National Living Wage estimates being updated.

17. Whilst the Schools Catering Service and the Cleaning and Landscape Service aim to mitigate inflationary pressures and move towards a balanced budget, it is unlikely to recover all indirect expenditure which will result in some costs having to be met from the Council. A Traders Resilience Reserve has been established to mitigate these pressures and is available to meet these expected costs.

Central Items (£15.8m underspend)

18. Central Items primarily consists of interest on cash balances and borrowing, together with various grants, contingency and capital charges.

19. Interest projections (both payable and receivable) fluctuate depending on expectations in relation to future rates and anticipated slippage on the capital programme. The current forecast prudently suggests a net underspend on interest of £5.0m. However, the latest Treasury Management insight suggests that, with the prevailing inflationary economic climate, further changes in interest rates are likely which will in turn generate further returns on deposits. As such, there is potential for this underspend to increase as the Council progresses through the financial year.

20. Several non-ringfenced grants sit centrally, however values are not normally confirmed until after the budget is set in February of each year. As such, the Council takes a prudent approach in estimating amounts to be received, specifically those which sit outside the Local Government settlement. One area of particular volatility relates to Section 31 Business Rates relief funding which is provided to offset any potential deficits created by additional business rate reliefs awarded by the Government. Such reliefs were expanded during the pandemic and funding has increased to compensate for correspondingly lower income from the Collection Fund. This has resulted in an additional £10.8m to be applied to Business Rates funding in 2023/24 and the implications of this increase will be factored into the range of assumptions that inform the progress of the Medium-Term Financial Strategy (MTFS).

21. The Council's budget includes a base contingency budget of £5.0m to cover redundancy costs, slippage of savings and other potential unforeseen events. Also, further demand and inflationary pressures have been identified that have a degree of uncertainty with regard to likelihood, value and profiling. Foremost amongst these items is the unsettled pay award for 2023/24 and an additional provision of £11.0m has been made within contingency to fund these pressures. The Cabinet, Cabinet Member for Finance or the Section 151 Officer are required to approve the release of contingency funds.

Requests for Contingency

22. There has already been a call on the 2023/24 contingency budget from requests that have been approved which total £1.0m.

Table 1 assumes that the remaining contingency budget will be utilised in full for future requests.

Progress with Savings

23. Full Council on 9 February 2023 approved savings of £8.7m for delivery in 2023/24, with further savings identified for the period 2024-26. The progress of the Council's current savings programme, alongside mitigations against pressures, are being monitored regularly. Those savings currently at risk or experiencing obstacles are set out below.

24. Projects to mitigate the growth in external residential placements – pressure mitigation of £3.7m for 23/24 is currently at risk. In-year forecasting continues to suggest in-year mitigations are at risk, primarily due to continued reduction in available internal fostering capacity and a greater proportion of children placed in residential care.

25. The £1.1m Aging Well Strength Based saving in the Adult Social Care and Public Health portfolio continues to be at risk of non-achievement in 2023/24. A diagnostic conducted by the Council's Strategic Insight Unit (SIU) concluded that the target is not deliverable, based on current assumptions, due to 43% increased size of average homecare package and 5% increase in unit cost since the business case was approved in 2018/19. Therefore, new proposals have to now be designed to mitigate the in-year risk in to meet further targets for the next two years.

26. Officers will continue to monitor the deliverability of individual schemes and targets as part of the budget monitoring process.

27. When the Council approved the 2023/24 Budget in February 2023, it was on the premise that identified savings and pressure mitigations would be delivered in 2023/24 and in future years. It has recently been agreed by the Corporate Leadership Team that no write-off of these savings or mitigations would be approved and that departments would be required to identify alternative savings or mitigations to ensure delivery of a balanced budget.

28. The Council is proud of its sound financial management and history of service delivery within the limited financial resources available. It is important that the Council continues to deliver a balanced budget in 2023/24 which will enable it to undertake the planned transformation and change programmes to deliver a financial sustainable Council over the medium-term. Consequently, as in prior years, the message of financial restraint wherever possible remains.

Main Areas of Risk within the 2023/24 Budget

29. As reported previously, there are a number of significant continuing risks and uncertainties associated with the current environment that local authorities are operating within, both in the short and medium terms. The main financial risks faced by the Council are as follows:-

- The cost pressures factored into the Council's budget may not be sufficient to meet the underlying cost and demand pressures that actually arise, particularly with regard to increased demand for Adults and Children's Social Care Services, Transport Services, the impact of the National Living Wage and agreement of the pay award.
- The COVID19 pandemic coupled with effects of the UK leaving the European Union has had a significant impact on the availability of staffing resource particularly in the social care sector as recruiting and retaining care staff across social care services remains difficult. Staff shortages have also been experienced in catering, facilities management and waste services.
- Whilst the Council is somewhat protected from immediate inflation on direct energy costs through the advanced purchasing arrangement with Crown Commercial Services, wider inflationary pressures driven by energy costs could have a detrimental impact across a whole range of service areas.
- Fuel prices are volatile with potential for contracts to become unaffordable for the Council or unviable for some service providers.
- If planned savings are delayed or are found to be undeliverable this will have a significant impact on the Council's ability to deliver on its approved budget.
- The 2023/24 Settlement reflected a one-year settlement only. As a result, estimated future increases in Government grants that are set out in the MTFs may not be in line with future announcements.

30. Similarly to other councils, it should be recognised that the Council is managing its budget whilst balancing all of these risks. Constantly realising these changing risks placed upon the budget is demonstrated by the changing year-end forecast. As such it should be recognised that the Council are using a variety of strategies and management actions to try and stay within the budget, including managing vacancy levels, managing contracts, reviewing variations and identifying actions and interventions that may lead to amending service or managing future demand.

Balance Sheet

General Fund Balance

31. Cabinet approved the 2022/23 closing General Fund Balance of £36.8m on 20 July 2023. This balance represents 6.2% of the net budget requirement.

Capital Programme

32. Table 2 summarises changes to the gross Capital Programme for 2023/24 since approval of the original Programme in the Budget Report (Council 09/02/23):

Table 2 – Revised Capital Programme for 2023/24

	2023/24	
	£'000	£'000
Approved per Council (Budget Report 2023/24)		156,217
Variations funded from County Council Allocations : Net slippage from 2022/23 and financing adjustments	13,504	
		13,504
Variations funded from other sources : Net variation from 2022/23 and financing adjustments	(2,086)	
		(2,086)
Revised Gross Capital Programme		167,635

33. Table 3 shows actual capital expenditure to date against the forecast out-turn at Period 5.

Portfolio	Revised Capital Programme £'000	Actual Expenditure to Period 5 £'000	Forecast Outturn £'000	Expected Variance £'000
Children & Families	61,042	22,457	61,042	-
Adult Social Care & Public Health	781	269	781	-
Transport & Environment	67,112	10,877	60,017	(7,095)
Communities	3,866	603	3,846	(20)
Economic Devt & Asset Mngt	19,232	2,674	18,932	(300)
Finance	12,841	3,467	6,125	(6,716)
Personnel	84	-	84	-
Contingency	2,677	-	2,677	-
Total	167,635	40,347	153,504	(14,131)

Transport & Environment

34. In the Transport and Environment portfolio capital programme, a forecast underspend of £7.1m has been identified. This is mainly due to re-profiling of £6.6m required against the Bus Services Improvement Programme. This is to ensure that sufficient time is given, in 2023/24, to engage with stakeholders and complete public consultation. In addition, re-profiling of £0.3m has been identified against the Trees for Climate programme to reflect the current status of the project.

Finance

35. In the Finance portfolio capital programme, a forecast underspend of £6.7m has been identified. This is mainly due to reported underspends against the Microsoft Enterprise Agreement (£2.7m) and the Computer Equipment Replacement Programme (£3.8m).

Variations to the Capital Programme

36. Under the Council's governance arrangements, the Section 151 officer has approved a number of variations to the capital programme as set out in the following paragraphs.

Children & Families (C&F)

37. **Clayfields House** - The Children and Families portfolio have been successful in securing £0.4m of external funding from the Department for Education. This Secure Children's Home capital funding will enable the service to install a new, improved minder alert system at Clayfields House. The Children and Families portfolio capital programme has been varied by £0.4m to reflect the additional external funding secured.

Transport and Environment (T&E)

38. **Flood Alleviation & Drainage** – The Council has been successful in securing Environment Agency capital funding relating to Local Levy for Gotham Flood Alleviation (£30k) and Woodborough National Flood Management (23/24 £82k and 24/25 £40k). The T&E portfolio capital programme has been varied by £152k to reflect the additional external funding secured.

39. **Externally Funded Bus Improvements** – The Council has been successful in securing £0.2m of external funding to carry out further improvements to the Bus Service. The T&E portfolio capital programme has been varied by £0.2m to reflect the additional external funding secured.

40. **Bus Service Improvement Programme** – As part of the Period 5 capital monitoring exercise it has been identified that the Bus Services Improvement Programme needs to be re-profiled to ensure sufficient time is given, in 23/24, to engage with stakeholders and complete public consultation. The DfT has given permission for this capital grant to slip. The T&E portfolio capital programme has been varied by £6.6m to reflect the revised spend profile of this programme.

41. **Transforming Cities Fund (TCF)** - The Council has been successful in securing £0.2m of developer contributions to part fund the A612 Footway Improvement project in Colwick which is part of the TCF. The T&E portfolio capital programme has been varied by £0.2m to reflect the additional external funding secured.

42. **Trees for Climate** - As part of the Period 5 capital monitoring exercise it has been identified that the Trees for Climate budget will need to be re-profiled to reflect the current status of the project. The T&E portfolio capital programme has been varied by £0.3m to reflect the revised spend profile of the project.

Finance

43. **Computer Equipment Replacement Programme (CERP)** - As part of the Period 5 capital monitoring exercise slippage of £3.8m has been identified against the CERP capital budget. As existing stocks of equipment is largely sufficient to cover 23/24 requirements it is proposed that £3.8m of funding is slipped into future financial years. The Finance portfolio capital programme has been varied by £3.8m to reflect the slippage identified in the CERP.

44. **EcoSystem Project** - As part of the Period 5 capital monitoring exercise a variation of £2.0m has been identified against the EcoSystem capital budget. After further review of the project, costs originally classed as capital expenditure have now been re-classified as revenue expenditure. The revised budget phasing is £1.5m in 23/24 and £0.7m in 24/25. The Finance portfolio capital programme has been varied by £2.0m to reflect the updated position for the Ecosystem project.

Additional Capital Variation Request

45. **Microsoft Enterprise Agreement (MEA)** – As part of the Period 5 capital monitoring exercise a forecast underspend of £2.7m has been identified against the MEA project. Following a review of the contract, costs have been confirmed for the current and future years. This contract is funded from borrowing and, as such, it is proposed that Cabinet approve a variation to the capital programme to reduce the MEA budget down by £2.7m.

It is proposed that the Finance portfolio capital programme is varied down by £2.7m to reflect the lower than expected costs required to fund the MEA project.

Financing of the Approved Capital Programme

46. Table 4 summarises the financing of the overall approved capital programme for 2023/24

Table 4 – Financing of the Approved Capital Programme for 2023/24

Portfolio	Capital Allocations £'000	Grants & Contributions £'000	Revenue £'000	Reserves £'000	Gross Programme £'000
Children & Families	6,205	54,587	200	50	61,042
Adult Social Care & Public Health	43	640	-	98	781
Transport & Environment	16,198	45,256	414	5,244	67,112
Communities	2,928	885	20	33	3,866
Economic Devt & Asset Mngt	15,816	2,947	-	469	19,232
Finance	8,564	-	-	4,277	12,841
Personnel	84	-	-	-	84
Contingency	2,677	-	-	-	2,677
Total	52,515	104,315	634	10,171	167,635

47. It is anticipated that borrowing in 2023/24 will increase by £8.6m from the forecast in the Budget Report 2023/24 (Council 09/02/23). This increase is a consequence of:

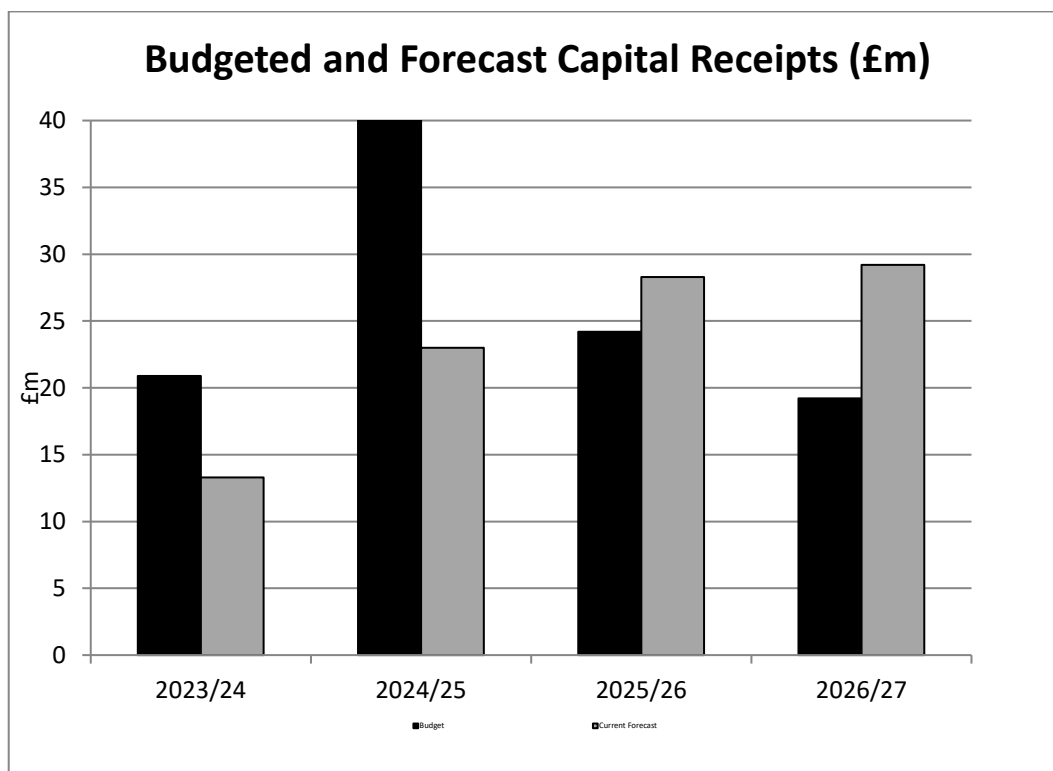
- £13.5m of net slippage of capital allocations from 2022/23 to 2023/24 and financing adjustments funded by capital allocation
- Net slippage in 2023/24 of £4.9m of capital expenditure funded by capital allocation identified as part of the departmental capital monitoring exercise.

Prudential Indicator Monitoring

48. Performance against the Council’s Prudential Indicators is regularly monitored to ensure that external debt remains within both the operational boundary and the authorised limit.

Capital Receipts Monitoring

49. Anticipated capital receipts are regularly reviewed. Forecasts are currently based on estimated sales values of identified properties and prudently assume a slippage factor based upon a review of risk associated with each property. The chart below shows the budgeted and forecast capital receipts for the four years to 2026/27.



50. The dark bars in the chart show the budgeted capital receipts included in the Budget Report 2023/24 (Council 09/02/2023). These capital receipts budgets prudently incorporated slippage, giving a degree of “protection” from the risk of non-delivery.

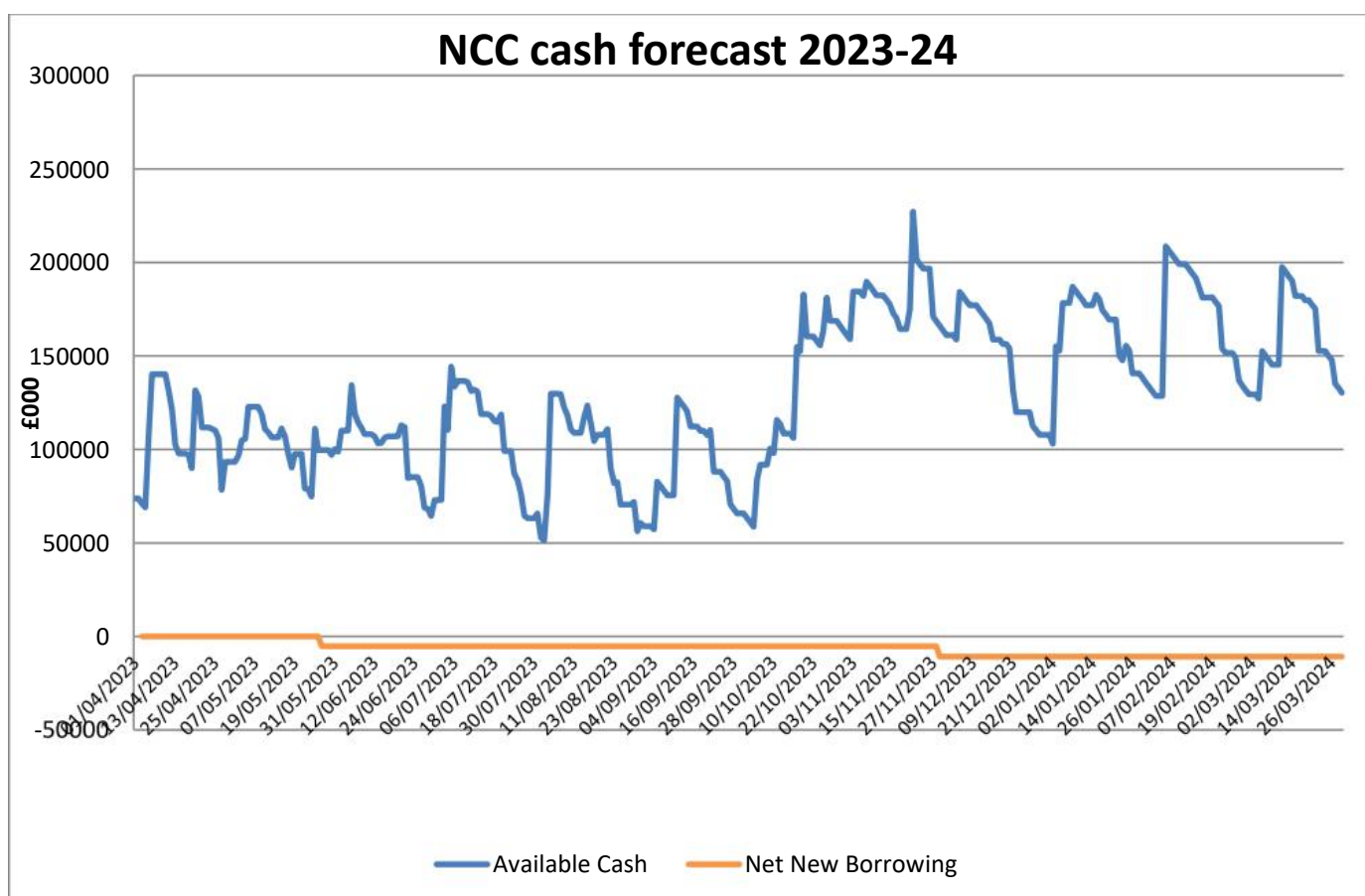
51. The capital receipt forecast for 2023/24 is £13.3m. To date, capital receipts totalling £0.1m have been received by the Council.

52. The number and size of large, anticipated receipts increase the risk that income from property sales will be below the revised forecasts over the next two years. Although the forecasts incorporate an element of slippage, a delay in receiving just two or three large receipts could result in sales being lower than the forecast.
53. Current Council policy (Budget Report 2023/24), to minimise the impact of the cost of borrowing on the revenue budget, is to use capital receipts to the value approved as part of the 2021/22 Budget Report to set against previous years' borrowing thereby reducing the impact of the Minimum Revenue Provision on the revenue accounts. This will enable excess capital receipts to be used to fund future additional capital investment.

Treasury Management

54. Daily cash management aims for a closing nil balance across the Council's pooled bank accounts with any surplus cash invested in accordance with the approved Treasury Management Policy. Cash flow is monitored by the Senior Accountant (Pensions & Treasury Management) with the overall position reviewed quarterly by the Treasury Management Group (TMG).

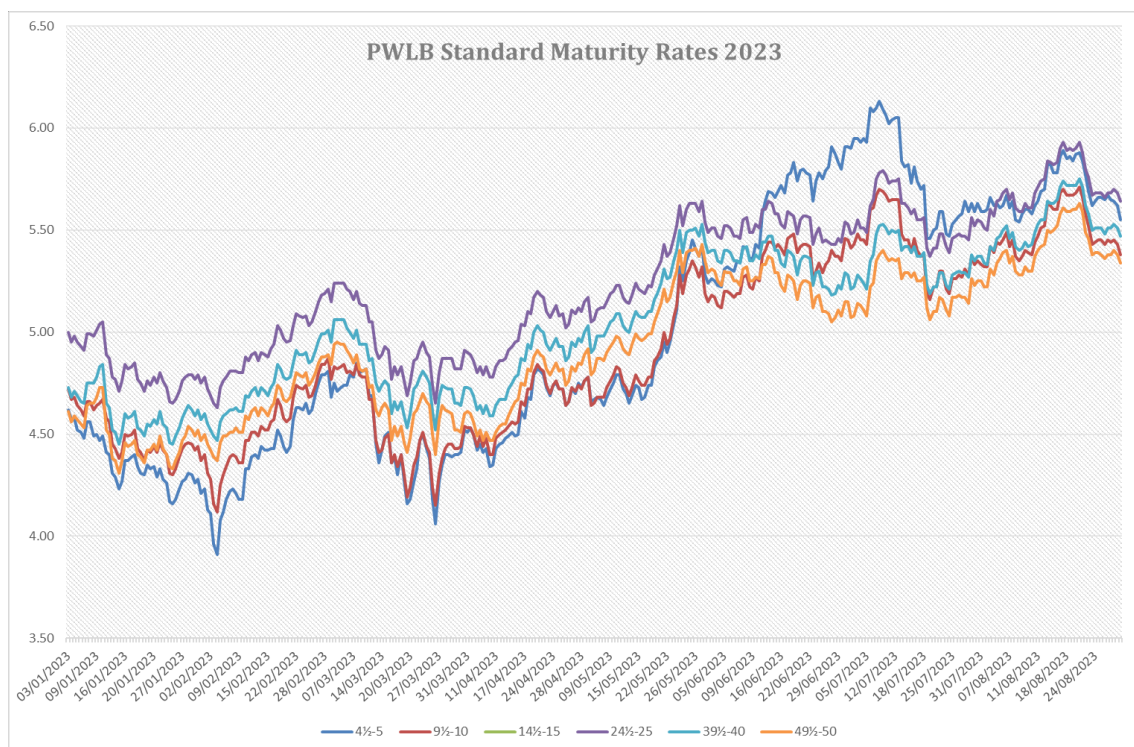
55. The cash forecast chart below shows the estimated cash flow position for the financial year 2023/24. Cash inflows are typically higher at the start of the year due to the front-loading receipt of Central Government grants, and the payment profile of precepts. Cash outflows, in particular capital expenditure, tend to increase later in the year, and the chart below reflects this. Also, expected borrowing in support of capital expenditure is not included in the forecast. The chart thereby helps highlight the points in the year when such borrowing will be necessary, and it is monitored daily so that treasury management staff can act comfortably in advance of the cash being required, the aim being to maintain adequate but not excessive liquidity.



56. The chart above gives the following information:

Available cash	Surplus cash (invested in call accounts, money market funds, or held at Barclays Bank) or a shortfall of cash indicating a need to borrow.
Net new borrowing	New loans taken during the year net of principal repayments on existing borrowing.

57. The Treasury Management Strategy for 2023/24 identified no need to borrow over the course of the year to (a) fund the capital programme, (b) replenish internal balances and to (c) replace maturing debt. This is because the Council intends to make use of its cash balances to temporarily finance its capital expenditure and will borrow long-term at a later date. Public Works Loan Board (PWLB) interest rates continue to be monitored closely to allow changes - or potential changes - in rates to feed into decisions on new borrowing. The Council remains able to take advantage of the PWLB 'certainty rate' which is 0.2% below the standard rates, although recent rate rises have somewhat nullified the benefit of this. The chart below shows the movement in standard PWLB maturity rates over the course of 2023 to date.



58. Borrowing decisions will take account of a number of factors including:

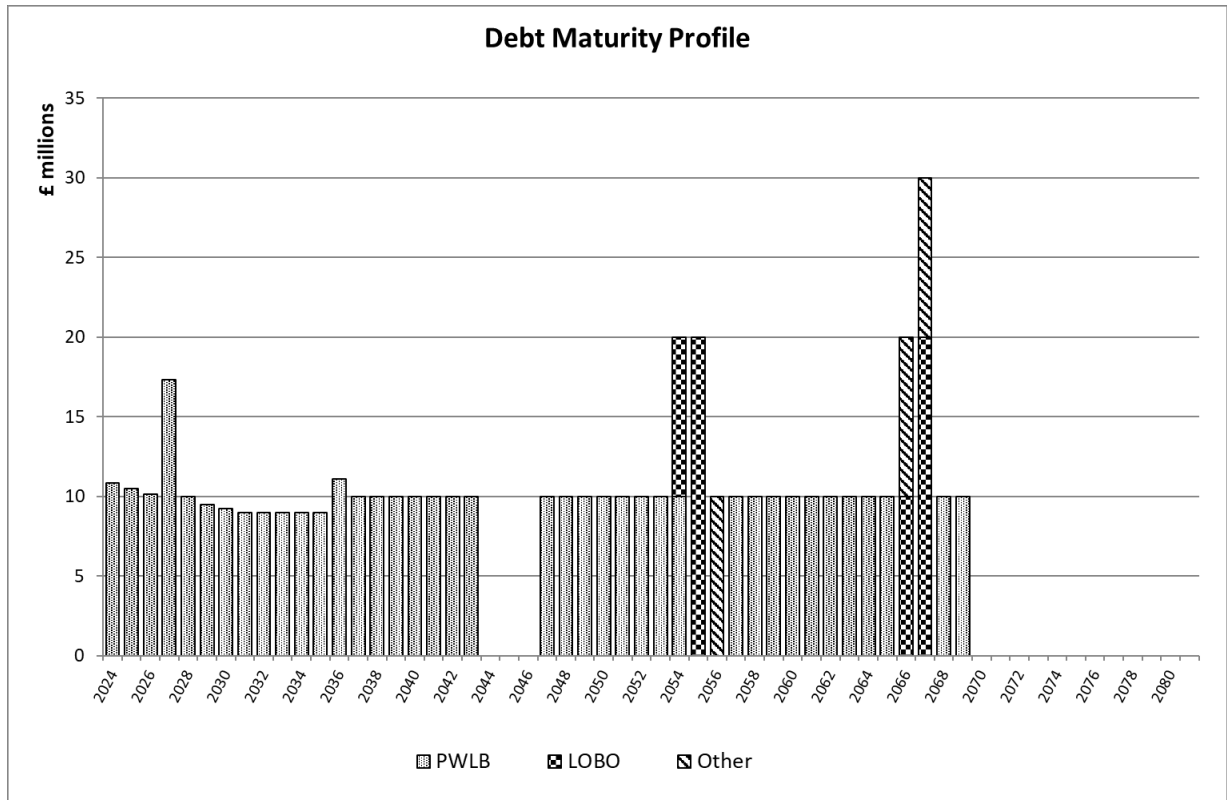
- expected movements in interest rates
- current maturity profile
- the impact on revenue budgets and the medium-term financial strategy
- the treasury management prudential indicators.

59. The maturity profile of the Council's debt portfolio is shown in the chart below. The PWLB loans are reasonably well distributed and have a maximum duration of 50 years. When deciding on the lengths of future loans the Council will factor in any gaps in its maturity profile, with a view to minimising interest rate risk, but will consider this alongside other financial factors.

60. Long-term borrowing was also obtained from the market some years ago in the form of 'Lender's Options, Borrower's Options' loans (LOBOs). These loans are treated as fixed rate loans (on the basis that, if the lender ever opts to increase the rate, the Council will repay the

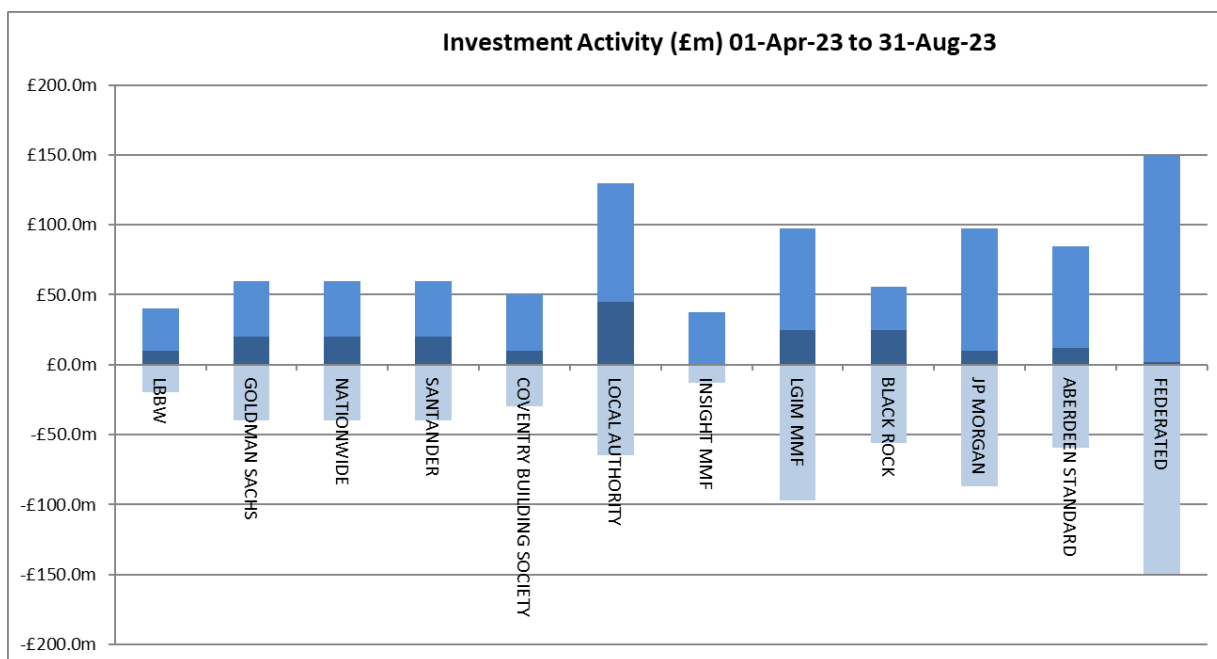
loan) and were all taken at rates lower than the prevailing PWLB rate at the time. However, LOBOs could actually mature at various points before then, exposing the Council to some refinancing risk.

61. The 'other' loans shown in the chart consists of fixed-term loans from Barclays Bank.



62. The investment activity for 2023/24 to date is summarised in the chart and table below. Outstanding investment balances totalled approximately £199m at the start of the year and £226m at the end of August.

	Total B/f £000	Total Raised £000	Total Repaid £000	Outstanding £000
LBBW	10,000	30,000	-20,000	20,000
GOLDMAN SACHS	20,000	40,000	-40,000	20,000
NATIONWIDE	20,000	40,000	-40,000	20,000
SANTANDER	20,000	40,000	-40,000	20,000
COVENTRY BUILDING SOCIETY	10,000	40,000	-30,000	20,000
LOCAL AUTHORITY	45,000	85,000	-65,000	65,000
INSIGHT MMF	0	37,800	-12,800	25,000
LGIM MMF	25,000	72,150	-97,150	0
BLACK ROCK	25,000	30,850	-55,850	0
JP MORGAN	10,050	87,300	-86,750	10,600
ABERDEEN STANDARD	12,150	72,150	-59,300	25,000
FEDERATED	1,600	148,150	-149,750	0
	198,800	723,400	-696,600	225,600



63. As part of the Council's risk management processes all counterparty ratings are regularly monitored and lending restrictions changed accordingly.

Statutory and Policy Implications

64. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance, finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

Other Options Considered

65. To informally brief the Cabinet and not publish a report. By noting the latest position as a formal decision, this enables the Council to be more transparent and for all County Councillors and the public to be kept informed of the latest position in a timely manner, so this option is discounted.

Reasons for Recommendations

66. To enable the Cabinet to be fully informed of the latest position with the Council's budget and for that information to be made publicly available.

RECOMMENDATIONS

1) For the Cabinet to:-

- Note the individual portfolio revenue budgets for 2023/24.
- Note the summary of capital expenditure to date, year-end forecasts and variations to the capital programme.
- Approve the variation to the capital programme.
- Note the Council's Balance Sheet transactions.

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Constitutional Comments (GR 29/09/2023)

67. Pursuant to the Nottinghamshire County Council Constitution the Cabinet has the delegated authority to receive this report and make the recommendations contained within it.

Financial Comments (GB 28/09/2023)

68. The financial implications are stated within the report.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- 'None'

Electoral Division(s) and Member(s) Affected

- 'All'