Nottinghamshire County Council

Report to Finance and Property Committee

20 March 2017

Agenda Item: 4

REPORT OF THE SERVICE DIRECTOR – FINANCE, PROCUREMENT AND IMPROVEMENT

FINANCIAL MONITORING REPORT: PERIOD 10 2016/2017

Purpose of the Report

1. To provide a summary of the revenue position of the County Council for the year to date with year-end forecasts.
2. To provide a summary of Capital Programme expenditure to date and year-end forecasts and approve variations to the Capital Programme.
3. To inform Members of the Council's Balance Sheet transactions.
4. To provide Members with an update from the Procurement Team.
5. To provide Members with an update from the Accounts Payable and Accounts Receivable teams.

Information and Advice

Background

6. The Council approved the 2016/17 budget at its meeting on 25 February 2016. As with previous financial years, progress updates will be closely monitored and reported to both management and Committee on a monthly basis.

Summary Revenue Position

7. Table 1 below summarises the revenue budgets and forecast outturn for each Committee. A £6.1m net underspend is currently predicted. In light of the Council's continuing financial challenges, the key message to effectively manage budgets and wherever possible deliver in-year savings is being reinforced.

Table 1 – Revenue Expenditure and Forecasts as at Period 10

Forecast Variance as at Period 9 £'000	Committee	Annual Budget £'000	Actual to Period 10 £'000	Year-End Forecast £'000	Latest Forecast Variance £'000
4,052	Children & Young People	129,993	109,463	133,670	3,677
(2,568)	Adult Social Care & Health	215,298	168,863	212,293	(3,005)
(415)	Transport & Highways	59,285	62,177	58,988	(297)
38	Environment & Sustainability	32,334	24,173	32,017	(317)
160	Community Safety	3,136	1,754	3,339	203
(114)	Culture	13,359	10,780	13,227	(132)
(1,227)	Policy	24,276	19,579	23,475	(801)
(573)	Finance & Property	30,773	27,757	29,823	(950)
(384)	Personnel	11,150	10,041	10,786	(364)
-	Economic Development	1,467	990	1,468	1
(1,480)	Public Health *	5,360	(7,599)	3,531	(1,829)
(2,511)	**Net Committee (under)/overspend**	**526,431**	**427,978**	**522,617**	**(3,814)**
(4,688)	Central items	(15,513)	(34,804)	(20,880)	(5,367)
-	Schools Expenditure	232	232	232	-
233	Contribution to/(from) Traders	164	546	395	231
(6,966)	**Forecast prior to use of reserves**	**511,314**	**393,952**	**502,364**	**(8,950)**
373	Transfer to / (from) Corporate Reserves	(19,660)	(1,255)	(18,623)	1,037
1,213	Transfer to / (from) Departmental Reserves	(9,015)	(11)	(7,183)	1,832
-	Transfer to / (from) General Fund	(3,741)	-	(3,741)	-
(5,380)	**Net County Council Budget Requirement**	**478,898**	**392,686**	**472,817**	**(6,081)**

* The actual net expenditure for Public Health is skewed depending upon the timing of the receipt of grant.

Committee and Central Items

8. The main variations that have been identified are explained in the following sections.

Children & Young People (forecast £3.7m overspend, 2.8% of annual budget)

9. The Children's Social Care Division is reporting a forecast net overspend of £3.0m. The major contributing variances are:

    - £2.8m overspend on Provider Services (Looked After Children placements). The significant variances include a £1.4m overspend on external residential and supported accommodation placements. In addition there is a £1.2m overspend which relates to achievability issues with the 2016/17 savings target, £0.3m overspend on fostering mainly due to the Fostering Futures Scheme and £0.1m overspend on Social, Emotional and Behavioural Difficulties (SEBD) homes and 16/17 year olds living independently, £0.2m on all other budgets (Child and Adolescent Mental Health Services (CAMHS), Edge of Care, etc.). This is offset by an underspend on Adoption Interagency Placements due to the receipt of the Interagency and Adoption Reform Grant £0.3m and the Contact Service of £0.1m.

- £0.3m overspend on staffing in social work and safeguarding teams. This overspend has arisen due to a combination of staffing changes, including extensions to agency cover for newly qualified social workers, vacancy cover and recruitment to vacant posts.
- £0.1m overspend on transport as demand continues to exceed the budget.
- £0.2m underspend on non LAC placements i.e. Child Arrangement, Special Guardianship orders and Adoption Financial Support payments. A budget pressure of £0.6m was agreed for these payments but the current forecast is showing lower growth than was previously projected.

10. The Education Standards and Inclusion Division is reporting a forecast net overspend of £1.6m. The major contributing variances are:

- £2.1m overspend on Special Education Needs and Disability (SEND) home to school transport (£1.7m schools and £0.4m further education). This forecast reflects the annual review of contracts for the 2016/17 academic year and the achievability issues with the 2016/17 savings target of £0.6m. Further retendering of contracts undertaken in January may subsequently result in additional savings.
- £0.1m underspend on Mainstream Home to School Transport. This has been identified on creation of 2016/17 academic year contracts.
- The Support to Schools service are now forecasting an additional £0.1m income being generated over their income target. This is due to effective targeting of courses to schools. This more commercial approach reflects the work that has been carried out with the Commercial Development Unit (CDU).
- The above variances are partially offset by maximising the use of £0.3m uncommitted Pupil Premium Grant and Higher Level Teaching Assistants Grant.

11. The Youth, Families and Culture Division is reporting a forecast net underspend of £0.3m due mainly to vacancy savings within the Family Service.

12. One-off miscellaneous income of £0.3m has been identified and added to the forecast outturn for the year.

13. An underspend of £0.4m in Business Support is forecast which relates to savings associated with holding vacancies in anticipation of future years' budget savings. A report is being taken to a future meeting of the Personnel Committee in respect of the business support review

14. A full review of budget pressures and other funding issues has been undertaken and solutions have been found. These solutions have been addressed as part of the 2017/18 budget setting process.

Adult Social Care & Health (forecast £3.0m underspend, 1.4% of annual budget)

15. The Strategic, Commissioning, Access and Safeguarding Division is currently reporting a net underspend of £0.3m.

16. The North Nottinghamshire Division is currently forecasting a net underspend of £1.2m against the budget which comprises the following:

- Residential Services are forecasting a £0.4m underspend primarily due to increased 1 to 1 funding in the Short Breaks units.

- Day Services and Employment are forecasting an underspend of £0.6m. This overall underspend is mainly due to an underspend on staffing of £1.0m, partially offset by overspends on transport of £0.4m.
- Bassetlaw Community Care are forecasting an underspend of £0.2m, primarily due to reductions in Younger Adult commitments

17. The Mid and South Divisions are forecasting a net underspend of £1.5m, The major contributing variances are as follows:

- Older Adults across the County are now forecasting an underspend of £0.3m. This is primarily due to underspends on staffing and direct payments.
- Younger Adults across the County are forecasting an underspend of £1.5m. Overall the overspend on Supported Living and Long term residential and Nursing placements primarily due to Transforming Care Cases are being offset by additional Continuing Health Care (CHC) income and an underspend on Direct Payments.
- Other cost centres are forecasting a net overspend of £0.3m primarily due to agency staff costs.

Policy (forecast £0.8m underspend, 3.3% of annual budget)

18. This forecast underspend is due mainly to reduced insurance costs and increased income in Democratic Services, together with reduced external legal fees, vacancy savings in the Business Support Centre and a reduced use of agency staff in the Programmes and Projects Team. The above underspends are offset by some of the costs associated with the May 2017 local elections which would have previously funded by contingency.

Finance & Property (forecast £1.0m underspend, 3.1% of annual budget)

19. The forecast underspend is mainly due to the early achievement of 2017/18 savings targets and temporary underspends on staffing in the Property Division, together with vacancy savings within the Finance, Procurement and Improvement Division.

Public Health (£1.8m underspend, 34.1% of annual budget)

20. This forecast underspend is due mainly to slippage in activity against the Health Check Programme, together with an underspend against the Smoking and Tobacco Programme and the Public Health Directorate. In addition the service has been able to secure further section 256 funding towards the costs of the substance misuse programme.

21. The overall County Council forecast assumes that this net underspend will be transferred to the Public Health reserve.

Central Items (forecast £5.4m underspend)

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

23. At the time of setting the 2016/17 budget, several funding allocations had not been announced and therefore assumptions about certain grants were made, based on the best

information available at the time. Throughout the year confirmations are received, and current forecasts suggest a net additional grant of £1.5m will be received in 2016/17.

24. Interest payments fluctuate depending on expectations of future rates and anticipated slippage on the capital programme. Current Treasury Management forecasts suggest a net overspend on interest of £0.4m.

25. There are also £0.6m of underspends against Traders pension contributions, ongoing pension enhancements and one-off income from the dissolution of CLASP.

26. As in previous years, and in accordance with accounting practice, a provision was set aside in 2015/16 to meet the costs of expected redundancies that will fall in 2016/17. This was based on outstanding Section 188 notices at the time and totalled £0.7m. Redundancy payments and Pension Strain made in the current financial year have exceeded the provision by £0.5m. Two Section 188 notices have been published so far in 2016/17. A corresponding provision will be made in the 2016/17 accounts to meet the costs of redundancy that will be incurred in 2017/18. There is still some work to be done to assess the impact of the provision created at the end of the last financial year, in year redundancies and the provision required for 2016/17.

Requests for Contingency

27. The Council budget includes a contingency budget of £7.9m to cover redundancy costs, slippage of savings and unforeseen events. Contingency requests approved previously total £2.2m. Table 1 assumes that £2.0m of the remaining contingency budget will be used for future requests and costs associated with redundancies. In the event of the contingency to be used for redundancies is less than the £2.0m, the balance will be transferred into the Corporate Redundancy reserve.

Transfer to / (from) reserves

28. A review of reserves has been undertaken to identify surplus earmarked reserves that can be released to support the budget and form part of the overall budget strategy. In total £4m of earmarked reserves have been transferred to general balances. This transfer was anticipated when the Council approved the Medium Term Financial Strategy in February.

Progress with savings

29. Council on 25 February 2016 approved savings proposals of £17.6m for delivery over the four year period 2016-20. These proposals are in addition to those approved previously by County Council. Officers will continue to monitor the deliverability of individual schemes and targets as part of the budget monitoring process and reflect achievability in the forecast outturn.

Capital Programme

30. Table 2 summarises changes in the gross Capital Programme for 2016/17 since approval of the original programme in the Budget Report (Council 25/02/16):

Table 2 – Revised Capital Programme for 2016/17

	2016/17 £'000	2016/17 £'000
Approved per Council (Budget Report 2016/17)		112,345
Variations funded from County Council Allocations :		
Net slippage from 2015/16 and financing adjustments	(22,455)	
		(22,455)
Variations funded from other sources :		
Net slippage from 2015/16 and financing adjustments	937	
		937
Revised Gross Capital Programme		**90,827**

31. Table 3 shows actual capital expenditure to date against the forecast outturn at Period 10.

Table 3 – Capital Expenditure and Forecasts as at Period 10

Committee	Revised Capital Programme £'000	Actual Expenditure to Period 10 £'000	Forecast Outturn £'000	Expected Variance £'000
Children & Young People	25,711	16,981	25,724	13
Adult Social Care & Health	4,011	2,514	4,005	(6)
Transport & Highways	40,562	22,566	39,624	(938)
Environment & Sustainability	2,724	2,223	2,802	78
Community Safety	100	-	100	-
Culture	735	110	735	-
Policy	255	182	255	-
Finance & Property	11,235	7,177	11,318	83
Personnel	252	225	252	-
Economic Development	5,242	2,025	4,425	(817)
Contingency	-	-	-	-
Total	**90,827**	**54,003**	**89,240**	**(1,587)**

Transport and Highways

32. In the Transport and Highways Committee, a forecast underspend of £0.9m has been identified. This is mainly as a result of the Flood Alleviation and Drainage schedule of works being updated. As a result, £0.7m of funding will be re-profiled into the next financial year.

Also, £0.4m of capital expenditure associated with the Bus Service Operators Grant (BSOG) grant will now be incurred in the next financial year.

It is proposed that the Transport and Highways capital programme is varied to reflect the re-profiled Flood Alleviation and Drainage and BSOG programmes as identified above.

Economic Development

33. In the Economic Development Committee, a forecast underspend of £0.8m has been identified. This is mainly as a result of £0.4m Economic Development Capital Fund grants slipping into 2017/18 and a £0.4m re-profiling of the Broadband for Nottinghamshire programme into 2017/18.

It is proposed that the Economic Development capital programme is varied to reflect re-profiling identified against the Economic Development Capital Fund and Broadband for Nottinghamshire programmes.

Financing the Approved Capital Programme

34. Table 4 summarises the financing of the overall approved Capital Programme for 2016/17.

Table 4 – Financing of the Approved Capital Programme for 2016/17

Committee	Capital Allocations £'000	Grants & Contributions £'000	Revenue £'000	Reserves £'000	Gross Programme £'000
Children & Young People	5,258	20,153	-	300	25,711
Adult Social Care & Health	2,874	885	252	-	4,011
Transport & Highways	9,172	31,040	-	350	40,562
Environment & Sustainability	1,749	62	600	313	2,724
Community Safety	100	-	-	-	100
Culture	735	-	-	-	735
Policy	255	-	-	-	255
Finance & Property	10,935	50	-	250	11,235
Personnel	-	82	-	170	252
Economic Development	1,190	4,052	-	-	5,242
Contingency	-	-	-	-	-
Total	**32,268**	**56,324**	**852**	**1,383**	**90,827**

35. It is anticipated that borrowing in 2016/17 will decrease by £24.0m from the forecast in the Budget Report 2016/17 (Council 25/02/2016). This decrease is primarily a consequence of:

- £23.5m of net slippage from 2015/16 to 2016/17 and financing adjustments funded by capital allocations.
- Variations to the 2016/17 capital programme funded from capital allocations totalling £46.0m as approved to the February 2017 Full Council meeting.
- Net slippage in 2016/17 of £1.5m of capital expenditure funded by capital allocation identified as part of the departmental capital monitoring exercise.

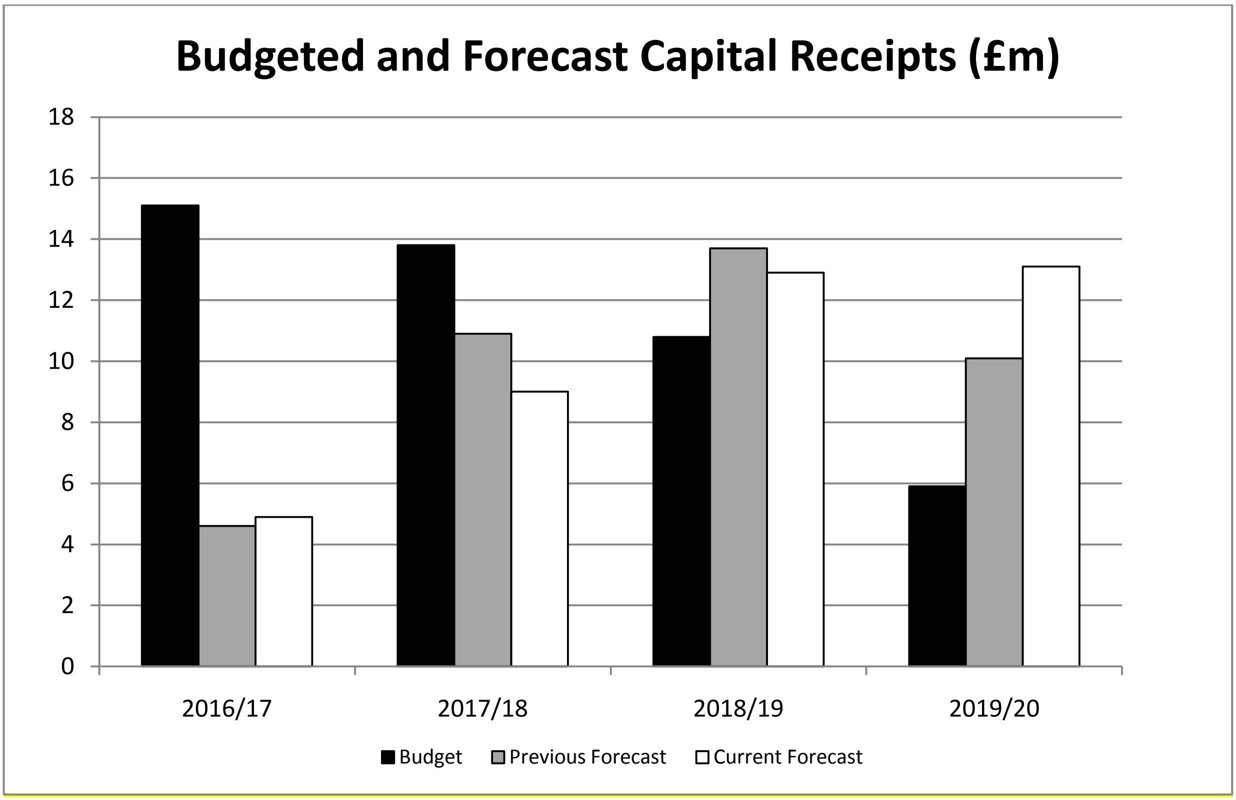
Prudential Indicator Monitoring

36. 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

37. 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.

38. The chart below shows the budgeted and forecast capital receipts for the four years to 2019/20.



39. The black bars in the chart show the budgeted capital receipts included in the Budget Report 2016/17 (Council 25/02/2016). These capital receipts budgets prudently incorporated slippage, giving a degree of “protection” from the risk of non-delivery.

40. The grey bars show the previous quarterly capital receipt forecasts. The white bars show the current capital receipt forecasts. The current capital receipts forecast for 2016/17 is £4.9m. This is below the budgeted figure due to slippage on four major sites. Despite this, the overall capital receipts forecast remains relatively unchanged although an element has been re-profiled into 2020/21. To date in 2016/17, capital receipts totalling £4.2m have been received.

41. 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 three years. Although the forecasts

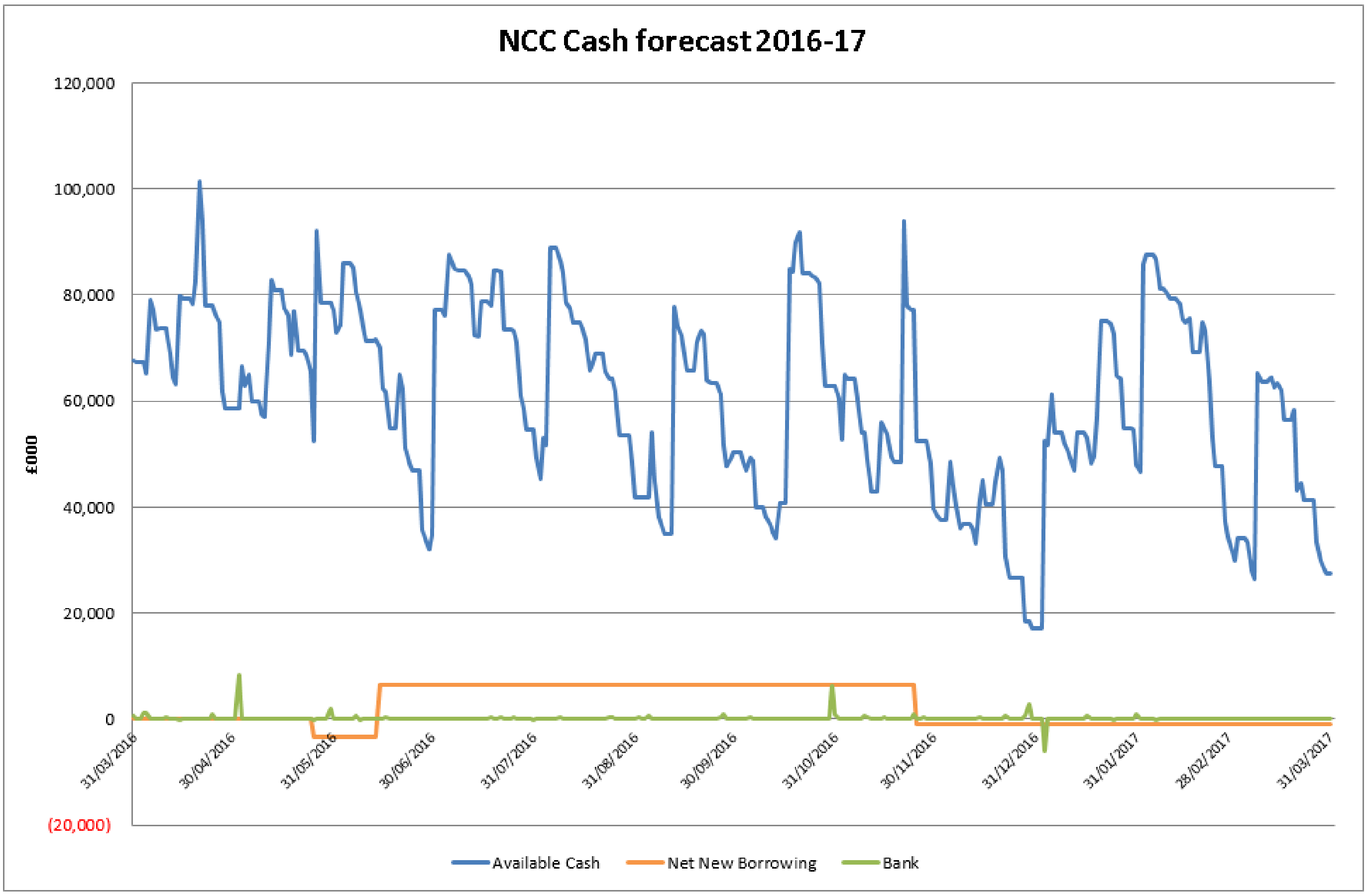
incorporate an element of slippage, a delay in receiving just two or three large receipts could result in sales being lower than the forecast.

Treasury Management

42. 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. The Cash forecast chart below shows the actual cash flow position to date and forecasts for the 2016/17. 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. However, cash outflows, in particular capital expenditure, tend to increase later in the year.

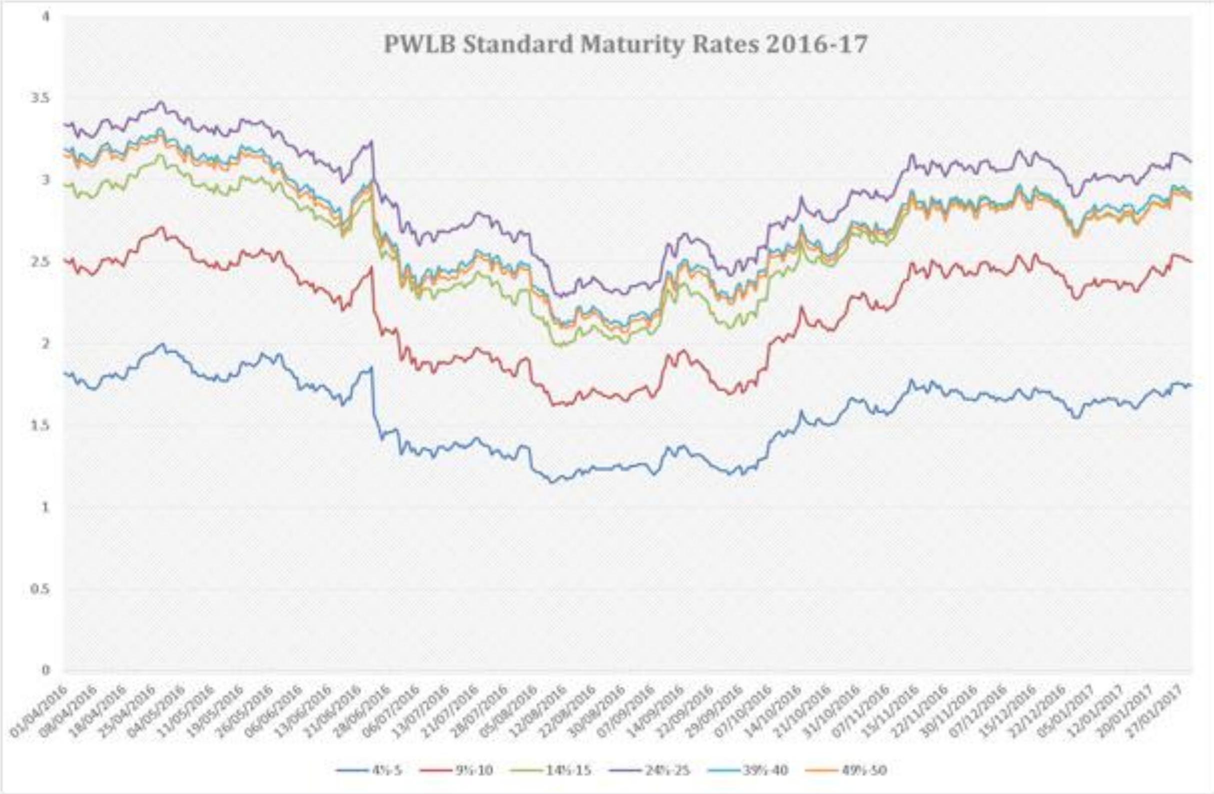
The chart below gives the following information:

Available cash	Surplus cash (invested in call accounts or money market funds) 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.
Bank	That element of surplus cash held in the Council's Barclays Bank account.



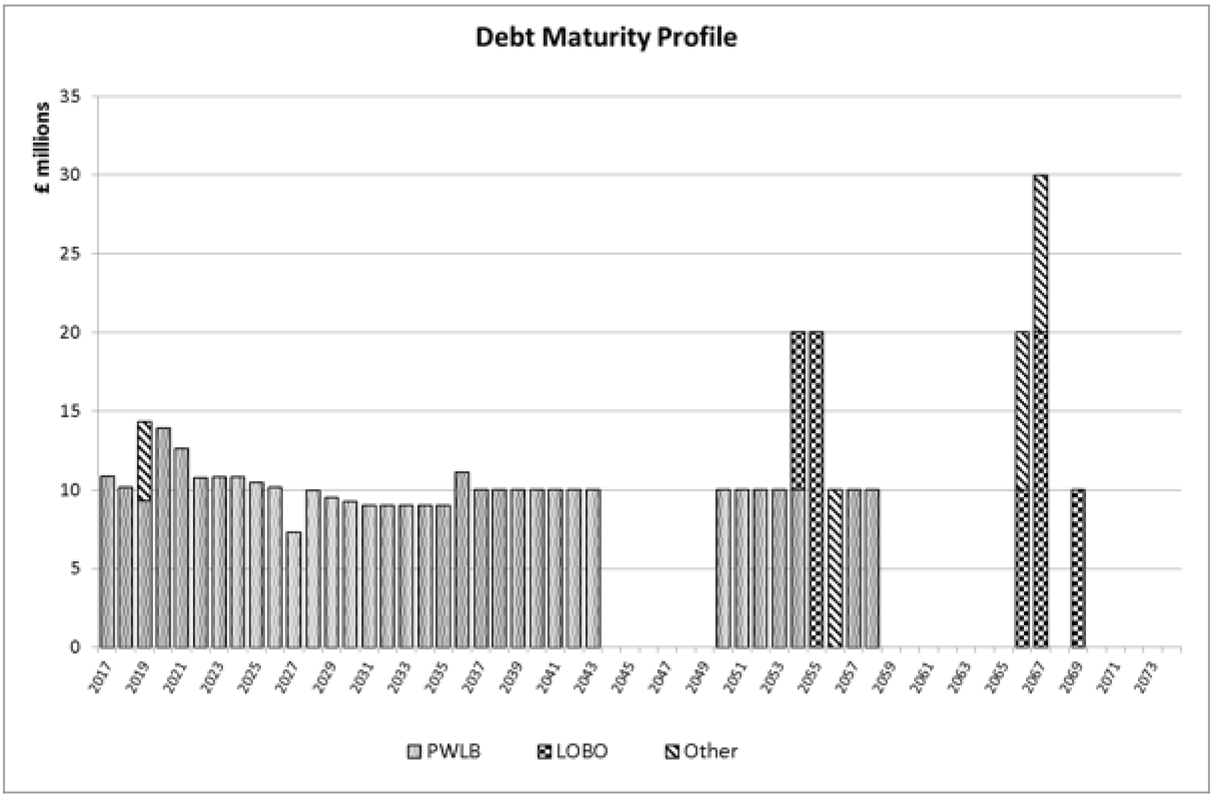
43. The Treasury Management Strategy for 2016/17 identified a need for additional borrowing of £52m to fund the capital programme, replenish internal balances and to replace maturing debt. However, updates to the capital programme and the reserves forecast, together with £10m additional PWLB borrowing when rates were low prior to the EU Referendum, have negated the need for any further borrowing during 2016/17.

44. PWLB rates remain fairly low but over recent months have begun to hover around their pre-Referendum levels. They continue to be monitored closely to allow dips 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. The chart below shows the movement in standard PWLB maturity rates during 2016/17.



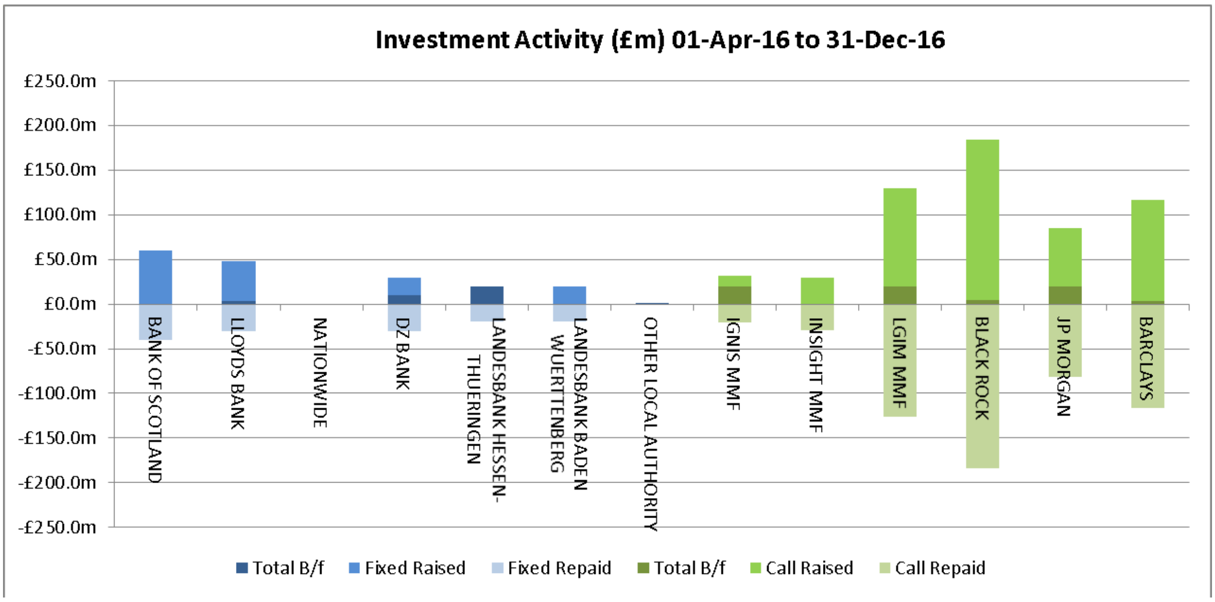
45. Borrowing decisions will take account of a number of factors including:
   - expected movements in interest rates
   - current maturity profile
   - the impact on revenue budgets and the medium term financial strategy
   - the treasury management prudential indicators

46. 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 41 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. Longer-term borrowing (maturities up to 52 years) was 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 increases the rate at an option point, the Council will repay the loan) and were all taken at rates lower than the prevailing PWLB rate at the time. During June 2016 the three LOBOs from Barclays Bank were converted (by Barclays) to fixed rate loans and will now mature at their endpoints in 2055, 2065 and 2066. The remaining LOBOs are shown in the chart below also at their furthest maturity points, but could actually mature at various points before then, constituting a risk that the Council will have to then borrow at the prevailing interest rate. The 'other' loan denotes borrowing from the money markets where the main objective was to minimise interest costs, and now also includes the Barclays Bank 'LOBO's.



47. The investment activity for 2016/17 to the end of January 2016 is summarised in the chart and table below. Outstanding investment balances totalled £102m at the start of the year and £68m at the end of the period. This is around £10m lower than balances at the same time last year, reflecting the decision to delay borrowing and keep cash balances minimal for as long as possible.

	Total B/f £ 000's	Total Raised £ 000's	Total Repaid £ 000's	Outstanding £ 000's
Bank of Scotland	-	70,000	(55,000)	15,000
Lloyds Bank	3,000	45,000	(45,000)	3,000
DZ Bank	10,000	20,000	(30,000)	-
Landesbank Hessen-Thueringen	20,000	-	(20,000)	-
Landesbank Baden Wuerttenberg	-	20,000	(20,000)	-
Other Local Authority	1,500	-	-	1,500
IGNIS MMF	20,000	20,750	(20,750)	20,000
Insight MMF	-	29,050	(29,050)	-
LGIM MMF	20,000	126,150	(126,150)	20,000
Black Rock	4,700	204,650	(208,950)	400
JP Morgan	20,000	92,050	(104,400)	7,650
Barclays	2,950	113,350	(116,300)	-
Total	**102,150**	**741,000**	**(775,600)**	**67,550**

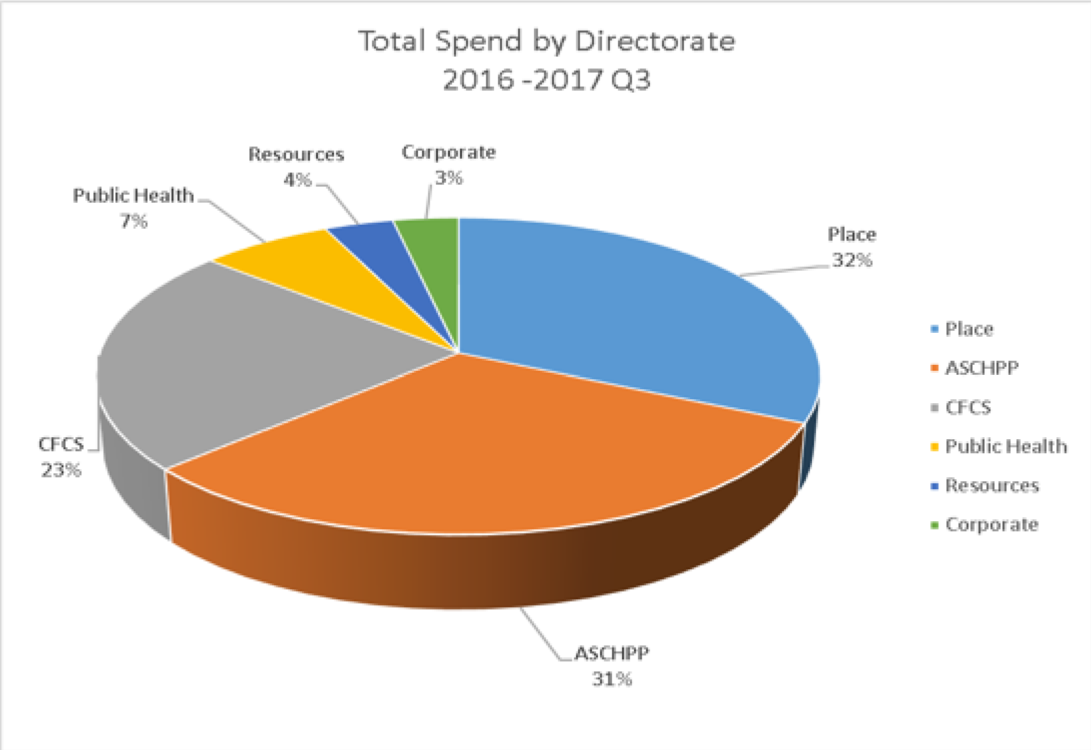


48. As part of the Council's risk management processes all counterparty ratings are regularly monitored and lending restrictions changed accordingly.

Procurement Performance

49. As an organisation, the Authority has spent £162m in the third quarter of the financial year 2016/17 with external suppliers. This represents a decrease of £6m when compared with the same period of the previous financial year. The top 8% (273) of suppliers account for 80%

(£130m) of the total supplier spend. The remaining 92% (3,433 suppliers) have a total expenditure of £32m with an average spend of £9,300. The chart below shows the total amount spent in the period, by Directorate. Place has the highest level of expenditure at 32%, whilst collectively the care related Directorates (ASCH&PP, CFCS, & Public Health) account for 61% of all spend.

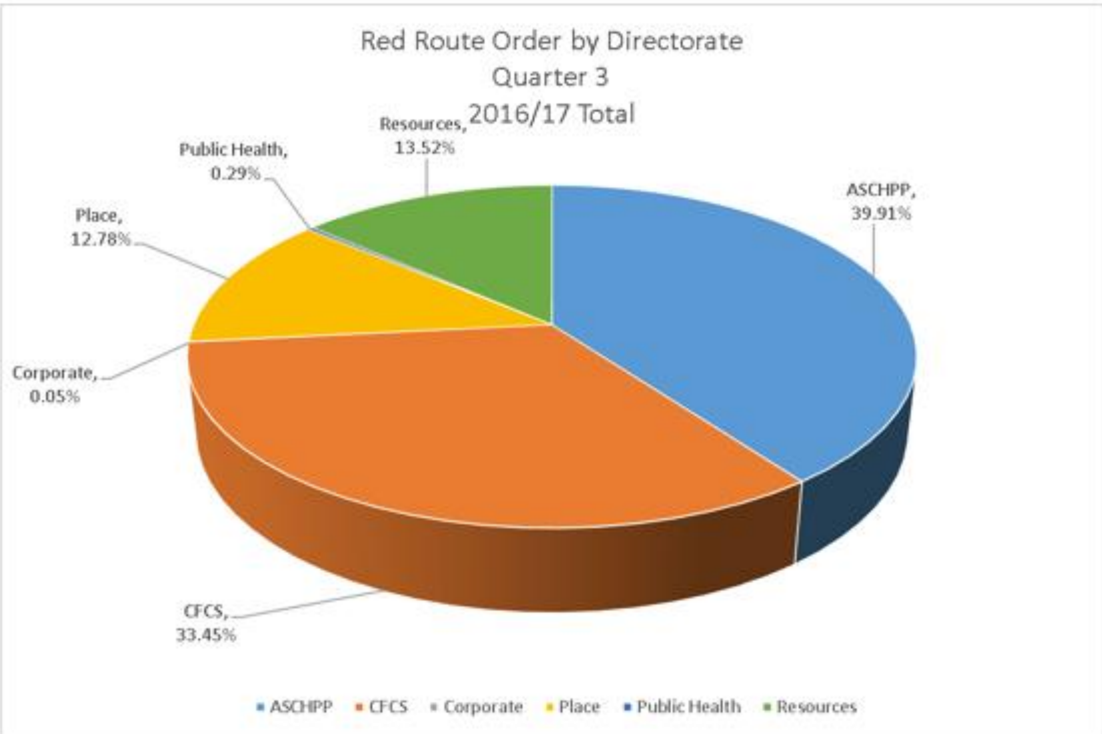


50. The Council's primary ordering route is through BMS. Orders that are processed through BMS are classified as 'Compliant', whilst purchases made outside of the Council's systems are deemed to be 'Non-Compliant'. Retrospective orders are also classified as non-complaint, as they are typically raised after delivery of goods/services. Services commissioned and managed through other Corporate Systems, for example Frameworki, are out of scope. Purchase Orders are beneficial to the organisation as they provide visibility of what we spend.

51. When compared with the same period of the previous financial year. Compliant ordering has increased by 1% from 61% to 62% of the total spend. Non-compliant (non PO) ordering has decreased by 1% from 39% to 38% of the total spend. Interface spend has also decreased marginally from 27.06% to 26.72% of the total spend. The table below shows the number of retrospective orders by month and by Directorate. The total volume of retrospective orders has reduced overall when compared with quarter three of the previous financial year, although results for Resources do reflect a very slight increase. The previous financial year quarter three total results are provided for comparison.

Directorate	PO Volume Oct 2016	PO Volume Nov 2016	PO Volume Dec 2016	Total Q3 2016/17	Total Q3 2015/16
ASCHPP	185	164	131	**480**	**893**
CFCS	312	337	288	**937**	**1,356**
Place	284	267	208	**759**	**1,417**
Corporate	-	-	-	**-**	**3**
Public Health	3	3	-	**6**	**12**
Resources	102	106	77	**285**	**283**
Total	**886**	**877**	**704**	**2,467**	**3,964**

52. Purchase orders themselves are split into Green and Red orders. Green orders are those which are raised with the Procurement Centre's pre-arranged agreements or contracted suppliers. Red orders are those that do not have approved suppliers or contracts set up on BMS, and require additional work. When compared with the same period in the previous financial year the volume of 'Red' orders have reduced from 8,402 to 6,204. The chart below illustrates Red Route orders by Directorate as a percentage for Quarter three 2016/17. The Procurement Team are working with stakeholders to improve these figures.



53. Procurement are now using a Customer Satisfaction Questionnaire to allow feedback to be obtained from its customer base upon completion of each procurement project. The questionnaire is sent to the lead stakeholder/commissioner for completion and results to date from five customers during quarter three are positive; indicating an 83% 'Strongly Agree' satisfaction level. An annual overall satisfaction survey will be issued to Corporate Directors, Service Directors and Group Managers in services in February 2017, outputs from this will be reported in quarter four.

54. A full list of ongoing developments within the Procurement Team is included in Appendix A.

Debt Recovery

Invoices raised in quarter

	Qtr. 3	Year to date
Number	48,405	131,649
Value	£41,595,906	£151,050,717

Debt Position at 31/12/16

	Residential & Domiciliary Care	All Other	Total
Total	£7,943,093	£11,403,986	£19,347,079
Over 6 months	£4,604,209	£1,029,723	£5,633,932
% over 6 months	57.96%	9.03%	29.12%

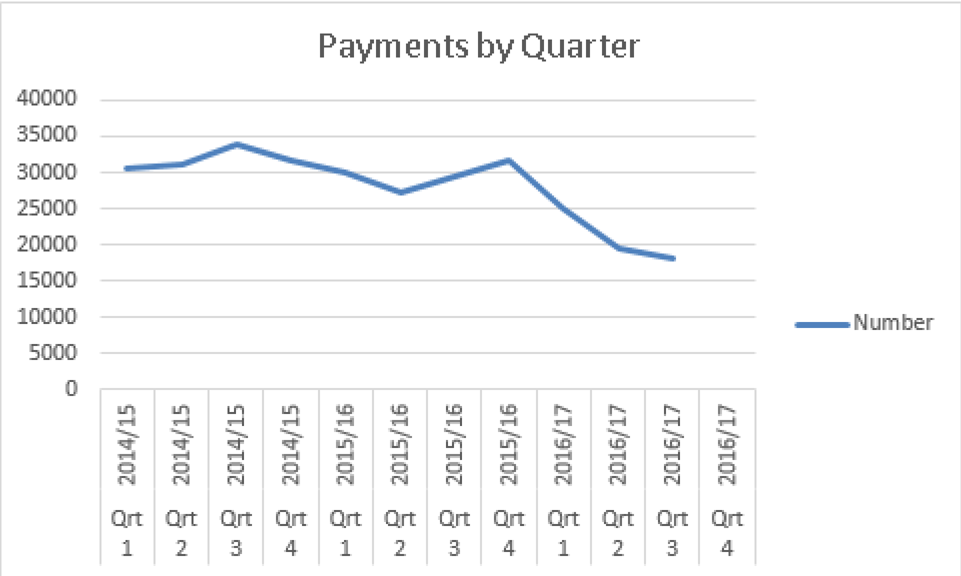
55. The debt levels at the end of Quarter three has seen increases in debt levels in both Residential and Domiciliary Care and Other debts. Much of these increases can be attributed to the raising of quarterly other invoices such as CCGs and Nottingham City Council and the billing cycle of Residential and Domiciliary Care debts. Residential and Domiciliary Care over 6 months continue to be influenced by full cost invoices to services users that have not yet joined the deferred payments scheme and are charged full costs of their care which they have no fund to make payments.

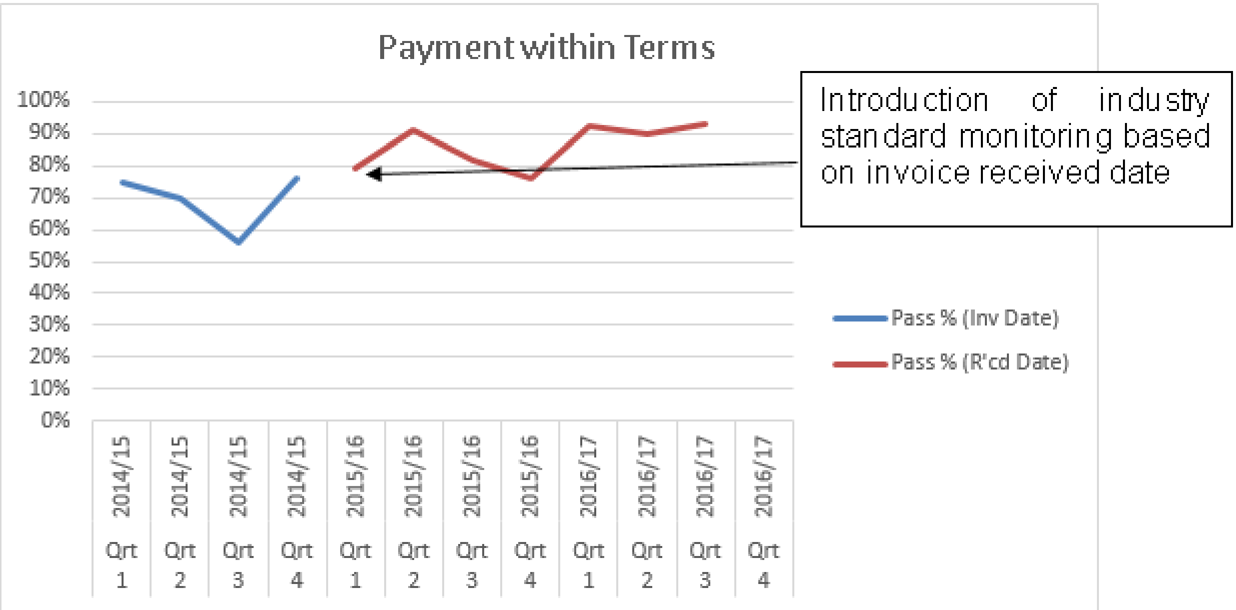
56. The write off total as at the end of Quarter three was £266,000.

Accounts Payable Performance

57. Payment within terms are being maintained above 90% with Quarter three being recorded as 93.8%. The monthly trends are now exceeding 95%. The main reason for the increase is the resolution of legacy invoices from Arc. As reported previously, the annual volume of invoice transactions will reduce in 2016/17 from 120,000 to an expected 80,000.

58. The two Procure to Pay pilot Hubs are still working well and a great deal of positive feedback has been received. Each P2P hub are expanding their scope and taking in more services within their locality.





Statutory and Policy Implications

59. This report has been compiled after consideration of implications in respect of crime and disorder, finance, human resources, human rights, the NHS Constitution (Public Health only), the public sector equality duty, safeguarding of children and vulnerable adults, service users, sustainability and the environment and ways of working and where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

RECOMMENDATIONS

1) To note the revenue budget expenditure to date and year end forecasts.

2) To note the Capital Programme expenditure to date and year end forecasts and approve variations to the Capital Programme.

3) To note the Council's Balance Sheet transactions.

4) To note the performance of the Procurement Team.

5) To note the performance of the Accounts Payable and Accounts Receivable teams.

Nigel Stevenson Service Director – Finance, Procurement and Improvement Division

For any enquiries about this report please contact:
Keith Palframan, Group Manager, Financial Strategy and Compliance

Constitutional Comments (KK 02/03/2017)

60. Finance and Property Committee is the appropriate body to consider the content of this report.

Financial Comments (KP 28/02/2017)

61. The financial implications are stated within the report itself.

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