

Item 9

REPORT TO CABINET

27th SEPTEMBER 2007

REPORT OF DIRECTOR OF RESOURCES

Portfolio: STRATEGIC LEADERSHIP

REVENUE BUDGETARY CONTROL REPORT – POSITION AT 31st JULY 2007

1. SUMMARY

This is the first revenue budgetary control report under the 2007/08 Budgetary Control reporting arrangements.

This report summarises the projected outturn position on the Council's revenue activities that shows:

- The General Fund is expected to use balances of around £742,000 compared to a revised budgeted use of £760,000, a saving of £18,000.
- The Housing Revenue Account requires the use of revenue balances amounting to £110,000, compared to a revised budgeted use of £170,000.
- The Training and Employment Service made an operational surplus of £17,000, in the period April to July. It is expected that there may be a small operating loss by the end of the current financial year, depending on the success of securing training contracts from various providers.

Details in respect of significant Balance Sheet items are also included in Paragraph 9 in order to provide a wider perspective on the Council's financial standing.

2. RECOMMENDATIONS

It is recommended that: -

- Cabinet note the position as at 31st July 2007.
- That further reports be submitted detailing the position as at the 30th September 2007, 31st December 2007 and the final outturn position as at 31st March 2008 in line with the Budgetary Control Monitoring Arrangements 2007-2008 reported to Management Team on the 2nd April 2007

3. DETAILED FINANCIAL POSITION AT 31st JULY 2007

3.1 Monitoring Arrangements for 2007-2008

The budgetary control monitoring arrangements for 2007-2008 were approved by Management Team on the 2nd April 2007. Regular reports will be presented to Cabinet detailing the Council's financial position as at 31st July, 30th September, 31st December and the outturn position as at 31st March 2008. In addition more

detailed reports will be considered by the various Strategic Working Groups on a similar reporting cycle.

The expectation is that issues arising from any significant variances from approved budgets will be considered by the Groups who will instigate corrective action where necessary and ensure that their deliberations are reported back to Cabinet at the next budgetary review opportunity.

3.2 Volatile Budgets

An earlier report to this Cabinet introduced the concept of Volatile budget reporting and outlined the actions being taken to monitor those specific budgets that were susceptible to market forces and in particular some of the income streams. The following table shows those income types that are considered vulnerable and together with the outturn position.

Income Stream	Budget 2007-2008 £	Anticipated Outturn £	Variance £	Volatility Status
Land Charges	210,000	210,000	-	Green
Investment Interest	1,500,000	1,630,000	(130,000)	Green
Building Control Fees	205,000	155,000	50,000	Red
Planning Fees	395,000	460,000	(65,000)	Green
Trade Waste Income	250,700	240,000	10,700	Amber
Fixed Penalty Notices	40,000	15,000	25,000	Red
Leisure Centres				
- Catering	126,300	127,800	(1,800)	Green
- Bars	210,000	189,300	20,700	Amber
- Use of Facilities	1,332,800	1,300,000	32,800	Amber
Total	4,269,800	4,317,100	47,300	

The volatility status indicates the final outturn on the specific income stream, with **red** indicating that the target was not achieved, **amber** indicating that the target was not achieved but the overall variance is within acceptable tolerances and **green** indicating that the income target was achieved or exceeded.

All of the above income streams have been incorporated within the control figures for the relevant Portfolios and commentary has been included where appropriate within the relevant sections of this report, especially where Budget holders have taken account of falling income streams and reduced operating expenses accordingly, this particularly applies to the bar & catering activities within the Leisure Centres. The variances above will be taken into account when judgements about income streams levels for the 2008/09 budgets are being assessed.

3.3 General Fund

The following table covers the financial year 2007/08 and shows: -

- The approved budget for each of the main portfolios.
- Profiled budget to the 31st July 2007 [i.e. what we expected to have spent]

- The actual income and expenditure as recorded in the Council's financial management system as at 31st July 2007
- Forecasted outturn for 2007-2008 based on spend to date and known commitments as at 31st July 2007
- The variance between the annual budget and the projected outturn.

The original approved budgets have been revised to take account of a full re-apportionment of capital financing charges across all Portfolios in line with the new SORP arrangements that eliminate any charges for notional interest. The overall financial position for the General Fund is therefore as follows: -

	Budget 2007/08 £'000	Budget YTD £'000	Spend To Date £'000	Probable Outturn £'000	Variance £'000
Strategic Leadership	1,962	1,164	877	1,796	(166)
Healthy Borough					
- Community Health	141	78	70	134	(7)
- Leisure & Culture	3,840	1,206	1,165	3,826	(14)
Strong Communities					
- Housing	601	178	209	694	93
- Safer Communities	829	446	470	907	78
Prosperous Borough					
- Learning & Employment	208	(30)	(57)	202	(6)
- Social Regeneration & Partnership	2,030	786	628	1,903	(127)
Attractive Borough					
- Environment	5,673	1,951	1,661	5,546	(127)
- Planning & Development	499	253	258	477	(22)
Salary Savings	(385)	-	-	(125)	260
Other Efficiency Savings	(20)	-	-	-	20
	15,378	6,032	5,281	15,360	(18)
Use of Balances	760			742	(18)
Budget Requirement	14,618			14,618	-

The main features that contribute to the overall underspend include: -

Salaries and Wages costs amount to approximately 30% of the gross spend on the Council's General Fund services, and as a consequence the relevant budgets are monitored very closely on a monthly basis. The Council set a savings target of

£385,000 equivalent to a turnover rate of 4%. Whilst the Council has already achieved some of the required savings with eight months of the financial year left it is difficult to predict with any accuracy the final outcome. It is anticipated however that the performance target set will be achieved by the 31st March 2008.

The following section therefore concentrates on factors other than staffing that are having an impact on individual Portfolio budgets

3.3.1. General Fund

Portfolio	Area of Spend	Comment
Strategic Leadership		<p>The main features that contribute to the overall change in the Portfolio's expected net spend [excluding the impact of salary savings] include: -</p> <p>Costs in respect of the Borough Elections were higher than expected as a consequence of all seats being contested. The actual cost of the elections was £21,000 higher than the budget.</p> <p>The Council continues to incur costs in respect of its vacant offices at Dalton Way in Newton Aycliffe, and will do so until demolition and redevelopment of the site commences. The estimated annual costs in respect of the vacant offices amounts to £34,600.</p> <p>As a consequence of some debt rescheduling last year the interest charges for the General Fund loan debt has fallen by £24,000.</p> <p>An increase in the investment income of £84,000 being received following an increase in interest rates and improved cashflow.</p>
Healthy Borough	Community Health	There are no areas that are currently causing budget concerns, a small underspend of £7,000 is anticipated.
	Leisure & Culture	<p>The overall position for this Portfolio is a projected small underspend of £14,000.</p> <p>There are a couple of areas that are being monitored closely as they are considered to volatile and therefore subject to external user pressure, namely the use of the leisure centre facilities and bar /catering income. Some of the current shortfall of income predicted to be in the region of £51,000 can be offset against reduced operating costs and progress on this will be reported at each of the next monitoring reports.</p>
Strong Communities	Housing General Fund	<p>The main reasons contributing to the overall overspend of £93,000 are as follows: -</p> <p>Income from Selected Licensing budgeted at £61,150 is</p>

		unlikely to be received as the scheme has been unavoidably delayed and will not become operational until February 2008. In addition there is a projected overspend on homeless accommodation costs due to lower than anticipated rental income received.
	Safer Communities	<p>The main reasons for the overspend shown above of £78,000 are detailed below: -</p> <p>Several of the Safer Communities initiatives are partly funded through a grant scheme provided by the County Durham Local Area Agreement [LAA]. The initial expectations were that grants totalling approximately £160,000. Actual allocations now only amount to £138,000 and whilst one of the initiatives has now secured NRF funding a further cut in the region of 14% is expected to be announced shortly.</p> <p>An overspend on the Neighbourhood wardens relates to two issues. The first is in respect of pay enhancements granted to the wardens in respect of shift and weekend working which was not expected to be a feature following Job evaluation and therefore not budgeted for. The second issue relates to income from fixed penalty fines. The initial budget assumed income in the region of £40,000. Current projections indicate an income level nearer £15,000 for the year; the Director of Neighbourhood Services is reviewing the position and hopes to make operational savings to offset the income shortfall. Further progress on achieving these savings will be highlighted in the next report.</p> <p>The overspend on the CCTV control room relates to increased costs associated with the telephone links to the cameras and some set up costs relating to the split of the Carelink & CCTV control operations.</p>
Prosperous Borough	Learning and Employment	The main reason for the underspend shown above revolves around vacancies within the staffing budgets
	Social Regeneration and Partnership	The main reason for the underspend of £127,000 relates to reclaimed Housing Benefit overpayments. As reported at the last meeting a revised monitoring procedure has been introduced in respect of Benefit Overpayments which allows an in year assessment to be made during the year of recovered sums rather than waiting to the year end when actual figures become available. It's anticipated that by 31 st March 2008 £100,000 will be recovered from previous overpayments, either by deductions from ongoing entitlement or recovery through Accounts Receivable Invoices.

Attractive Borough	Environment	There are no budget areas that are currently causing budget concerns.
	Planning and Development	The main reason for the underspend shown above of £22,000 revolves around vacancies within the staffing budgets, use of Planning Delivery Grant is lower than forecast as a result of the reduced staffing costs. However there is an expected shortfall of Building control fees amounting to £50,000. This follows a similar trend to what happened in 2006/07 where developers are using external service providers to undertake the necessary work rather than using the Council's in-house service.
Efficiency savings		The 2007/08 budget assumed an efficiency target of amounting to £406,000 of which £203,000 was "cashable". In addition further efficiencies were anticipated amounting to £20,000. A separate report is being prepared for Cabinet's consideration on the progress the Council is making towards achieving the 2007/08 Annual Efficiency target.

3.4 Housing Revenue Account (HRA)

The approved budget for 2007/08 assumed that the HRA would require the use of £100,000 from Balances to support the Service Improvement Plan. Cabinet in June approved a further use of HRA balances of £60,000 to fund the review of the Council's Stock Option appraisal.

In addition there is a planned use of HRA balances of £843,000 to fund the HRA capital programme.

The projected position to the 31st March 2008 is a use of HRA reserves for revenue purposes of £109,700 compared to an approved use of £160,000, a saving of £50,300

The main factors to take into account in considering this financial position are: -

- A significant proportion of the costs of providing the Housing Service are employee based. Each vacant post has been assessed to determine the likely date by which they will be filled and the overall impact on costs. Overall there are some savings anticipated amounting to approximately £140,000 in a full year.
- The budgetary position at the end of July 2007 indicates that the Housing Maintenance Budget will be overspent by around £43,000 However the Director of Housing is carefully examining the current spending profile in order to see what action can be taken to mitigate the overspend position, including capitalisation of relevant works.
- As part of the normal accounting practice the Government requires each Council in receipt of housing support to reassess its subsidy claim once the 2006/07 accounts have been closed to determine whether entitlement levels have changed. Following the review the overall amount the Council, has to pay over has increased by £119,000 to £3.459m. Part of the reasons for the increased payments are to do with capital financing charges which have reduced following

a debt rescheduling exercise in 2006/07 that resulted in lower costs to the Council. The overall impact of the subsidy review is a cost of £100,000.

- The Council has been awarded a Supporting People contract for delivering alarm monitoring and mobile response services within Teesdale, Wear Valley and Derwentside as well as this Borough that commenced on the 1st April 2007. Now that the contract has been running a few months and the operation is beginning to bed down a review of the associated running costs and income streams is to be undertaken, the outcomes will be available to inform the next report.
- At this stage of the financial year it has been assumed that the whole of the contingency sum will be used in 2007/08 even though there has been no calls on it so far this year.
- It has been assumed that the full amount of the revenue contribution will be required to support the HRA capital programme

3.5 Training and Employment Services

The initial budget prepared for 2007/2008 predicted that the trading account would make an operating loss of about £14,000 [excluding asset charges] during the year. The actual trading surplus for the first four months for the year was £17,000. It is anticipated that there will be a small operating loss by the 31st March 2008 but a lot depends upon the success in securing training contracts from the various providers.

4. Further revenue developments during 2007-2008

Since the budget framework was approved the Council has been notified that it will receive some additional funds from a number of Agencies: -

- Youth Music has provided a grant of £20,000 to provide musical work shop activities in the community.
- The Department of Works & Pensions has allocated the council £119,000 towards the costs of implementing the new Housing Allowance scheme from April 2008
- The final allocation of Planning Delivery Grant [PDG] for 2007/08 has been announced by the DCLG with this Council being awarded £75,700. The total allocation to this Council amounts to £126,000 against a forecast sum of £240,000 when the budget framework was prepared. Whilst this shortfall will not have an impact on the current financial year, as unused resources from previous years are still available it will however cause some budgetary issues in 2008/09 as it had been expected that PDG resources would be carried forward to meet some ongoing commitments.
- Notification has just been received from the Department of Transport that funding will be provided towards the new Concessionary Travel pass scheme to be introduced from April 2008 amounting to £22,700.

The Council has just received a further allocation from the Government in respect of the Local Authority Business Grant Initiative for 2005/06 and 2006/07 amounting to £74,489. In addition we are expecting a further allocation for 2007/08 though the actual amount and timing is not yet known [2006/07 £410,000 received in March 2007]

The above developments have been factored into the various Portfolio probable outturns detailed above [with the exception of the LABGI funds].

5. Annual Efficiency Savings

The Council in line with Government targets is pursuing opportunities to ensure that efficiency savings in the region of £400,000 per annum are achieved over the three-year period 2005-2006 to 2007-2008. The target saving for the current financial year is £406,000, half of which must be in 'cashable' form.

The Council has a strong track record of reviewing its spending in order to identify administrative and efficiency savings as a key element of the budget and tax setting process. As part of the 2007/08 budget framework, operational savings of £367,660 were identified in the revenue budget to provide support to achieving the 'cashable' savings target of £203,000.

In addition to the above cashable savings achieved through the budget framework, the Council will achieve wider efficiency savings throughout the year from administrative, transactional and procurement related activities.

The above savings have been integrated into the 2007-2008 revenue budget, the monitoring of which is undertaken as part of the normal budgetary control reporting arrangements to Members and senior management during the year.

A separate report is being prepared for Cabinet's consideration on the progress the Council is making towards achieving its' 2007-2008 efficiency targets. Further reports will be prepared on a six monthly basis.

6. Collection Fund Surplus

The Council as billing authority for council tax and non domestic rates purposes maintains on behalf of the authorities which precept on the Council a separate set of accounts known as the Collection Fund.

Whilst these accounts are not part of our normal budgetary control reporting arrangements any surplus or deficit on the fund has a direct impact on future council tax levels in the Borough.

As at the 31st March 2007 there was an accumulated surplus on the Fund of only £595,000, the Borough's share being £137,500. Whilst a higher level of funds is being distributed than is currently being held [£648,500] the shortfall will be collected during this year.

In December 2007 the Council will be required to estimate the likely surplus or deficit on the Collection Fund as at 31st March 2008 and advise the Principal Precepting Authorities of their share that has to be paid out during 2008/2009, it is too early in the financial year to determine with any accuracy the likely surplus at this time.

7. Revenue Reserves 2007-2008

The Council held reserves totalling £10.407m at the 1st April 2007 [excluding the Collection Fund] with the budget framework report in respect of 2007-2008 assuming that £1.841m would be utilised in this financial year. The current projection is a use of reserves amounting to £2.266m as indicated below: -

	Planned	Revised
FUND	£'000	£'000
Balances at 1st April 2007	10,407	10,407
Revenue Purposes		
- Budget Support Fund	700	742
- Debt Management Fund	150	150
- Economic Development Fund	116	116
- Other Funds	75	75
- Housing Revenue Account	100	110
Capital Purposes		
- Housing Revenue Account	500	843
- Asset Management Fund	100	100
- Private Sector Housing Fund	100	100
Anticipated Balance at 31st March 2008	8,566	8,171

The split of revenue reserves as at 31st March 2008 would be as follows: -

	GENERAL FUND	HRA
	£'000	£'000
Balances at 1st April 2007	7,025	3,382
Anticipated Use in 2007/08	1,283	953
Anticipated Balance at 31st March 2008	5,742	2,429

Members have previously been advised that the Council faces a number of equal pay claims that will need to be met from either General Fund or Housing Revenue Account reserves at some stage in the future. Experience at other Councils indicates that the cost of such claims continue to grow as claims are pursued through Employment Tribunals. Whilst it is difficult to assess the potential costs to be faced by the Council our reserves are being maintained at such a level that should allow the Council to meet its commitments without any impact on future service provision. The sum of £773,000 of the HRA balances has already been set-aside in 2006/2007 to meet some of these potential claims.

8. Revenue Provisions 2007-2008

In view of the Council's favourable outturn position in 2006/07 provision was made to carry forward unused resources amounting to £223,600 into the current year to meet specific needs identified within the Budget and Policy Framework, this was in line with the Financial Regulations.

In addition the Council has received grant funding in respect of specific initiatives [such as Communities for Health & Planning Delivery Grant] that was unspent at the 31st March 2007 amounting to £605,460. The budget framework already assumes that most of this grant funding will be utilised in 2007/08, however if the specific programmes do not need all of the funds in the current financial year unspent resources will be rolled forward into later years to meet specific requirements of the relevant initiatives. The use of the provisions is being monitored as part of these budgetary control arrangements.

9. Balance Sheet Management

Best practice recommends that Council's should report significant items from the "balance sheet", and in particular those items that may have a material impact on the Council if not reviewed on a regular basis.

CIPFA has issued some guidance and it is now considered prudent to report on at least the following items: -

- **External Loan Debt** – monies borrowed by the Council.
- **Short Term Investments** – surplus cash invested by the Council.
- **Current Debtors** – sums owed to the Council in respect of Rents, Council Tax, Overpaid Housing Benefits, Mortgages and Accounts Receivable.

Performance Management arrangements closely monitor the above areas on at least a monthly basis to ensure that the Councils Treasury Management strategy is being adhered to in respect of the first two items and in respect of the last item debt recovery action is instigated where debts are not settled within expected time scales.

- **External loan debt**
 - The value of loans outstanding at the 31st July 2007 was £18.624m, down from £18.641m at the 1st April 2007
- **Short Term Investments**
 - As at the 31st July 2007 the Council had £27.06m on short-term deposit with Financial Institutions, compared with £27.26m at the 31st March 2007. The original budget forecast of investment income was £1.5m and the current projections as at 31st July indicate an increase to about £1.63m and this that has been taken into account in the forecast for Strategic Leadership Portfolio shown above.
 - The Council will however continue to actively pursue investment opportunities throughout the 2007-2008 in order to maximise investment returns taking into account in the Treasury Management Strategy.
- **Current Debtors**
 - Recovery of all sums due to the Council promptly can have a significant material impact on the cash-flow of the Council and lead onto higher than expected investment returns as indicated above if it is actively managed.
 - As at the 31st March 2007 the Council recorded in its Annual Statement of Accounts that the amounts due from debtors amounted to £9.418m. [£9.899m for 2005-2006]. A proportion of this debt related to year-end grant claims, which is a normal position at this time of year and these will be certified and paid as an outcome of the external audit process.
 - However some of the outstanding debt has to be actively managed to ensure that it is eventually collected and is not written off as a "bad debt". As at the 31st July 2007 the following analysis is available.

		Position @ 31 st July 2007		
Type of Debt	Position @31/3/2007	Total Arrears	Current Arrears	Aged Arrears
	£	£	£	£
Current Housing Rents	477,766	454,516	204,714	249,802
Former Tenants Housing Rents	870,733	736,624	-	736,624
Council Tax – Current year	1,593,375	3,707,271	2,094,781	1,612,490
Council Tax – Prior Years	1,961,055	2,681,481	127,908	2,553,573
Accounts Receivable	2,127,549	1,591,763	1,464,538	127,725
Housing Benefit Overpayments	393,011	498,585	173,607	324,978
Mortgages	81	197	197	-
Total Outstanding debt	7,423,570	9,670,937	4,065,745	5,605,192
Position 31st March 2007			2,891,736	4,531,834

Current arrears is debt less than 60 days old & aged arrears is debt older than 60 days

- Housing Rent is a weekly charge on the property. The five area Housing Management teams manage current arrears with former tenants being managed by a centralised debt recovery team. All Teams work to an approved policy document which involves a number of stages culminating in seeking repossession where a current tenant fails to make arrangements to pay and referral to a Certificated Bailiff in former tenant arrears cases.
- Council Tax is an annual charge and the arrears above reflect those accounts where no arrangements have been agreed to collect the initial charge by instalments. When accounts fall into arrears Liability Orders are obtained from the Magistrates Court. Where this procedure fails to obtain settlement of the debt a range of other recovery processes are initiated including use of Certificated Bailiff and committal proceedings. Whilst the level of arrears looks high it must be taken in the context of the overall total debt raised since the introduction of Council Tax now exceeds £317m, the Councils collection rate to-date is in excess of 99% of amounts due.
- Accounts Receivable debt can relate to any of the services that the Council provides. Debt recovery action is the responsibility of the department that provides the service and raises the initial invoice. If the department is unable to collect the debt the Director of Resources may refer the debt to a Certificated Bailiff for further recovery action.
- Housing Benefit overpayments usually arise where a person in receipt of benefit has failed to notify the Council of a change in circumstances that would affect their entitlement. If the claimant is still in receipt of benefit the overpayment can be recovered at the maximum rate of £9.00 per week. [£12.00 in cases of proven fraud]. Where the claimant is no longer in receipt of benefit or has vacated the property an accounts receivable invoice is sent to the person if a forwarding address is known. Where a former claimant moves back into the Borough and becomes eligible for benefit the debt is reinstated and recovered from on-going entitlement.
- Mortgages debt is all current arrears [i.e. less than 60 days old] and arrangements are in hand to recover the debt outstanding from the one debtor in arrears.

10. Training Issues

Financial training skill needs to be constantly reviewed and developed in respect of three specific areas: -

- *Users of the Agresso Financial Management System*
- *Budget Holders / Heads of Service*
- *Members*

The Account and Audit Regulations [2003] as amended introduce a requirement for Councils to ensure that those persons who have responsibility for budgets should possess the relevant skills to be able to manage them effectively. This is also a key requirement of the 2007 Key Lines of Enquiry [Use of Resources] and as a consequence discussions have been held with the Organisational Development team within the Chief Executives department to introduce an enhanced training scheme to supplement the in-house training currently provided.

Three training sessions provided by IPF are planned in October / November to ensure all budget holders are able to update their knowledge base and be able to apply that knowledge to the preparation of the 2008-2009 budget round and associated budgetary control monitoring. A similar course is planned for Members to enable them to update their knowledge about Local Government finance issues.

11. LINKS TO CORPORATE OBJECTIVES & VALUES

The details contained in the report support the Council's corporate value of being responsible with and accountable for public finances.

12. RESOURCE IMPLICATIONS

There are no further resource implications arising from this report.

13. CONSULTATIONS

Comprehensive consultation has previously been held during the construction of the 2007/08 Budget Framework. This report does not contain any proposals or recommendations that require further consultation. The relevant Departments have been consulted in projecting the levels of spending during the current year.

14. OTHER MATERIAL CONSIDERATIONS

14.1 *Links to Corporate Objectives/Values*

The Council's Corporate Objectives and Values have guided the preparation of the 2007/08 Budget Framework throughout. Resource availability has been fully re-assessed and directed to assist in achieving the Council's key priorities as set out in the Corporate Plan. Particular emphasis has been placed on the following Corporate Values: -

- *Be responsible with and accountable for public finances.*
- *Consult with service users, customers and partners.*

14.2 *Risk Management*

The budget framework report to Council on the 27th February 2007 highlighted a number of risk areas that needed to be monitored to ensure the effective delivery of the 2007/08 spending plans.

There has been no further risks identified during the preparation of this report apart from the continued need by the relevant budget holders to monitor the budgets closely during the year to ensure that spending plans are met. Where potential overspends of expenditure or reduced levels of income are forecast early action should be taken to address the problems faced in order to achieve the performance targets set in the budget framework.

14.3 **Health and Safety**

No additional implications have been identified.

14.4 **Equality and Diversity**

No material considerations have been identified.

14.5 **Legal and Constitutional**

The Budget Framework has been prepared in accordance with the Council's Constitution and full account has been taken of new statutory requirements, e.g. the new statutory minimum concessionary fares scheme. No other legal or constitutional implications have been identified.

There are no other significant material considerations arising from the recommendations contained in this report.

15. OVERVIEW AND SCRUTINY IMPLICATIONS

Consultation and engagement with Overview and Scrutiny Committees has previously been held to develop and review the 2007/08 Budget Framework.

Contact Officer: John Hawes (Accountancy Services Manager)
Telephone: 01388-816166 Ext. 4358
E-Mail: jhawes@sedgefield.gov.uk
Ward(s): Not Ward Specific
Background Papers: ~ Report to Council 27th February 2007 – Budget Framework 2007-2008.
 ~ Report to Council 27th February 2007 – Treasury Management Strategy 2007-2008.
 ~ Report to Council 29th June 2006- Statement of Accounts 2006 -2007

Examination by Statutory Officers

	Yes	Not Applicable
1. The report has been examined by the Councils Head of the Paid Service or his representative	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. The content has been examined by the Councils S.151 Officer or his representative	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. The content has been examined by the Council's Monitoring Officer or his representative	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. The report has been approved by Management Team	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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