

PRUDENTIAL INDICATORS

1. Estimates of ratio of financing costs to net revenue stream
2. Actual ratio of financing costs to net revenue stream (after year end)
3. Estimates of the incremental impact of capital investment decisions on the Council Tax
4. Net borrowing and the capital financing requirement (key indicator of prudence)
5. Estimates of capital expenditure (years 1,2,3 and more if applicable)
6. Estimates of capital financing requirement (for 3 years)
7. Authorised limit for external debt.
8. Operational boundary for external debt.
9. Actual Capital expenditure (after year end)
10. Actual capital financing requirement (after year end)
11. Actual external debt (after year end)
12. Compliance with the CIPFA Code of Practice for Treasury Management in the Public Services
13. Upper limit on fixed interest rate exposure
14. Upper limit on variable interest rate exposure
15. Upper limit for the maturity structure of borrowing
16. Lower limit for the maturity structure of borrowing
17. Prudential limits for principal sums invested for periods longer than 364 days

Source: CIPFA Prudential Code for Capital Finance in Local Authorities (2003)