

**(9iii) Mr A Baxter**

**To the Leader of the Council**

**“What criteria do you use when considering whether an individual item of Council expenditure is value for money for the Council taxpayer?”**

The following criteria under Financial Regulations are applied:

- Council, through its Committees, will continuously strive to secure best value by way of economic, efficient and effective use of resources.
- All officers and Members of the Council should strive to achieve best value and avoid legal challenge to the Council. These responsibilities similarly apply when Members or officers are representing the Council on external bodies and partnerships.

Value for Money can be defined as the optimal use of resources to achieve the intended outcomes: