

Introduction

1. This annex sets out the third financial monitoring update for the 2023/24 financial year and is based on information to the end of September 2023. Key issues, as well as risks relating to inflation, demand and other factors, plus any areas of emerging pressure are explained below.

The following additional information is provided to support the information in this Annex:

Annex B – 1 (a) to (e)	Detailed directorate positions
Annex B – 2a	Virements to approve
Annex B – 2b	Virements to note
Annex B – 2c	Supplementary estimate to approve
Annex B – 3	Earmarked reserves
Annex B – 4	Government grants
Annex B – 5	General Balances

Overall Financial Position

2. As shown below directorates are forecasting an overspend of £13.6m (2.4%). After taking account of an increase in interest receivable on balances held by the council and the use of funding held in contingency and the COVID-19 reserve, the overall forecast expenditure is reported as £4.2m higher than the budget.

	Latest Budget September 2023/24 £m	Forecast Spend September 2023/24 £m	Forecast Variance September 2023 £m	Variance September 2023 %	Forecast Variance July 2023 £m	Change Since July 2023 £m
Adult Services	227.3	227.3	0.0	0.0%	3.0	-3.0
Children's Services	169.1	180.9	11.8	7.0%	11.1	0.7
Environment & Place	74.6	74.2	-0.4	-0.5%	1.0	-1.4
Public Health	4.1	4.1	0.0	0.0%	0.0	0.0
Community Safety	27.6	27.6	0.0	0.0%	0.0	0.0
Resources	69.9	72.1	2.2	3.1%	2.4	-0.2
Directorate Total	572.6	586.2	13.6	2.4%	17.5	-3.9
Budgets Held Centrally						
Capital Financing	28.4	28.4	0.0	0.0%	0.0	0.0
Interest on Balances	-16.6	-17.6	-1.0	6.0%	-0.5	-0.5
Inflation ¹	6.4	6.4	0.0	0.0%	0.0	0.0
Contingency	12.4	5.4	-7.0	-56.5%	-7.0	0.0
Un-ringfenced Specific Grants	-43.6	-43.6	0.0	0.0%	0.0	0.0
Insurance	1.4	1.4	0.0	0.0%	0.0	0.0

¹ Funding for pay inflation originally assumed at 4.5%, as well as additional on-going budgeted funding from contingency is proposed to be allocated to directorates now the pay award for 2023/24 is agreed as part of the virements set out in Annex 2a.

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	Latest Budget September 2023/24 £m	Forecast Spend September 2023/24 £m	Forecast Variance September 2023 £m	Variance September 2023 %	Forecast Variance July 2023 £m	Change Since July 2023 £m
Contribution from COVID-19 reserve	-7.4	-8.8	-1.4	19.0%	-1.4	0.0
Contribution from Budget Priority Reserve	-2.4	-2.4	0.0	0.0%	0.0	0.0
Contributions to reserves	19.9	19.9	0.0	0.0%	0.0	0.0
Contribution to balances	7.6	7.6	0.0	0.0%	0.0	0.0
Total Budgets Held Centrally	6.1	-3.3	-9.4	-153.2%	-8.9	-0.5
Net Operating Budget	578.8	583.0	4.2	0.7%	8.6	-4.4
Business Rates & Council Tax funding	-578.8	-578.8	0.0	0.0%	0.0	0.0
Forecast Year End Position	0.0	4.2	4.2		8.6	-4.4

- The overall forecast overspend has reduced by £4.4m since July 2023 but still reflects a more challenging position for 2023/24 than anticipated when the budget was set in February 2023. Issues in the local and national economy, including inflation and workforce shortages have increased the financial risk for the council and made it much more challenging to forecast activity and expenditure.
- The forecast overspend for Adult Services has improved by £3.0m to a breakeven position since July. This is due to an agreement on the sharing of costs for adults with Section 117 aftercare support under the Mental Health Act with the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board, bringing the health and social care system funding more in line with other local authorities and care boards.
- The forecast overspend for Children's Services has deteriorated by £0.7m. This is mainly driven by an increase in Home to School transport activity compared to the position reported in July 2023. Other on-going underlying pressures in Children's Services which remain a significant challenge are driven by a combination of increased care placements costs, and reliance on agency staff to cover vacancies. Children's Services have implemented a number of organisational, governance and business process controls as well as market management actions to address the underlying pressures but it is taking time for these to have an impact while the overall position is worsened by further inflationary and demand increases.
- The forecast overspend for Environment & Place has improved by £1.4m compared to the July 2023 position. This is mainly driven by a reduction in energy cost prices, and additional income from income through enforcement activity.

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7. There are forecast overspends across most of the services within Resources and Law & Governance. These reflect the anticipated achievement of savings, and a mix of staffing and inflationary pressures.
8. 62% of the 2022/23 savings of £10.2m which were not achieved as planned in the last financial year are currently assessed as delivered or are expected to be delivered, 38% are still assessed as amber or red. 71% of the 2023/24 savings are assessed as delivered or are expected to be delivered, 29% are still assessed as amber or red. Action is being taken to ensure that the delivery of both existing planned savings and new budget reductions is maximised in 2023/24. The anticipated achievement of savings is incorporated into the forecast directorate position.
9. The forecast 2023/24 deficit compared to Dedicated Schools Grant (DSG) funding for High Needs is £18.3m and remains in line with the budget agreed by Cabinet in May 2023. The CIPFA code of practice requires negative High Needs DSG balances to be held in an unusable reserve. The forecast deficit would increase the cumulative negative High Needs DSG balance held in this reserve from £41.1m as at 31 March 2023 to £59.4m at 31 March 2024.
10. £3.5m of the £12.4m contingency budget will be needed to meet the cost of additional pay inflation in 2023/24 in addition to the £6.4m remaining budget available to support this after taking account of the Fire Pay Awards. Further funding will continue to be held in contingency to meet the cost of pay inflation for vacant posts as they are recruited to.
11. After taking account of the use of £7.0m contingency and funding from the COVID-19 reserve to support the overall forecast position, the remaining net £4.2m overspend against the operating budget would reduce balances to £25.8m, £4.4m under the risk assessed level for 2023/24. The risk assessed level of balances for 2024/25, and funding for any top-up to that level, will need to be considered through the Budget and Business Planning process.
12. The Council's Management Team are continuing to work with directorates to identify actions to manage expenditure so that any overspend by year end is mitigated as far as possible and does not require any call on balances.

Directorate Forecasts

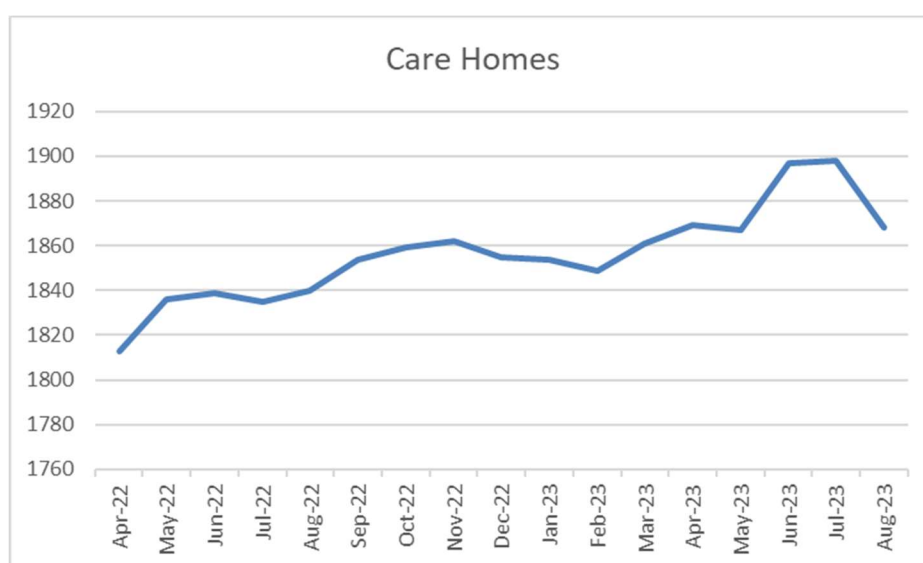
Adult Services

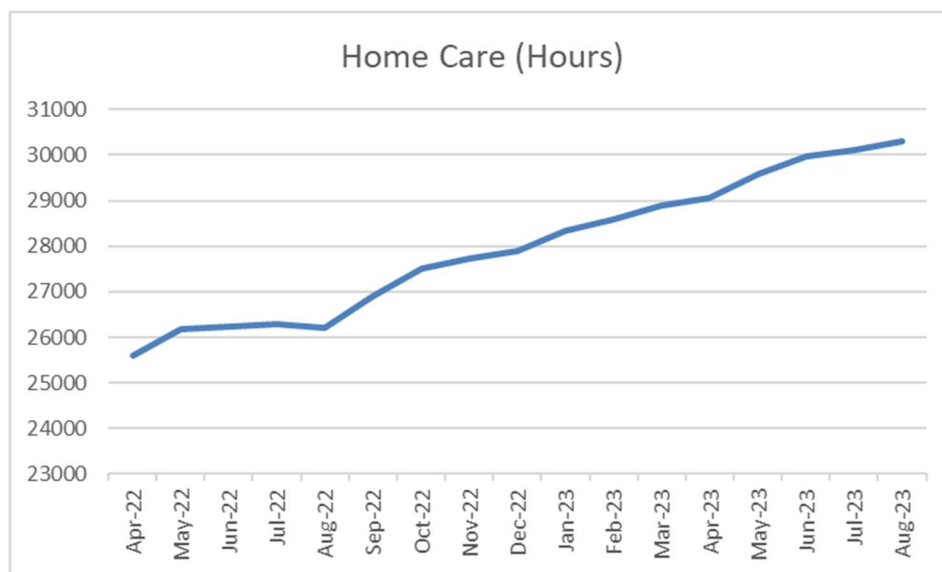
13. Adult Services is forecasting a breakeven position against a budget of £227.3m.

Service Area	Latest Budget 2023/24 £m	Forecast Spend 2023/24 £m	Forecast Variance September 2023 £m
Adult Social Care	24.1	24.9	0.8
Health, Education & Social Care Commissioning	5.5	4.8	-0.7
Housing & Social Care Commissioning	1.4	1.4	0.0
Business Support Service	1.0	0.9	-0.1
Pooled Budgets	195.3	195.3	0.0
Total Adult Services	227.3	227.3	0.0

14. The improvement in the forecast is the result of an agreement on the sharing of costs for adults with Section 117 aftercare support under the Mental Health Act with the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board, bringing the health and social care system funding more in line with other local authorities and care boards.

15. The forecast does however continue to be impacted by an increase in the number of care packages during the year to date, and since the budget estimates for 2023/24 were set out in Autumn 2022. This has been particularly noticeable within care homes and home support as shown in the graphs below. Expenditure will increase further if demand continues to rise over the remainder of the year.





16. To address demand pressures, a number of actions have already been taken. These include ensuring that all spend is aligned to the “Oxfordshire Way” approach through supporting people to remain in their own homes for as long as possible and the result of this is beginning to be seen in the care home graph above since July 2023.

Pooled Budgets

Age Well Pooled Budget

17. The Age Well pool combines health and social care expenditure on care homes, activity relating to hospital avoidance and prevention and early support activities for older people.
18. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB).
19. The council elements of the Age Well pool are forecast to breakeven in 2023/24, on the assumption that all savings are delivered. This position is after using the new Market Sustainability and Improvement Fund (MSIF) one-off grant of £3.4m.
20. The council’s share of the Better Care Fund (BCF) being utilised within the pool is £29.4m in 2023/24, an increase of 5.7% from 2022/23.
21. There are significant risks within the forecast where certainty is not possible at this stage, these include:
- Delivery of £4.3m savings through continued implementation of the Oxfordshire Way and changes to the unit cost of services. These will be delivered through commissioning, and service user reviews looking at opportunities for prevention, technology, and increased independence.
 - Growth in placements, particularly residential, through the year. Although there is a seasonal trend, it is difficult to predict accurately how activity will move.

There is also a risk relating to improvements in the timeliness of assessments which may increase the number of new placements made in year.

Live Well Pooled Budget

22. The Live Well pool supports a combination of health and social care needs for adults of working age with learning disabilities, acquired brain injury or mental health needs and adults with physical disabilities.
23. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB).
24. As at the end of September 2023, the council elements of the Live Well pool are forecast to balance to the budget. This is a change from the last report as a result of the changes in the funding for Section 117 aftercare forecast within Learning Disabilities as set out above. The breakeven forecast includes:
 - A £2.0m underspend within Learning Disabilities, partially offset by a £1m overspend relating to transport provision and packages of support. The transport spend is being reviewed to understand the causes providing possible solutions to the increasing spend with the possibility of bringing this forecast down over the year. £3m additional Section 117 aftercare funding is now included in the forecast.
 - A £2.0m overspend within Physical Disabilities relates to an increase in demand for both care homes and home support during late 2022/23 creating a pressure in 2023/24.

Risks or uncertainties in both service groups relate to:

- £2.9m savings yet to be delivered through the continued implementation of the Oxfordshire Way and changes to the unit cost of services throughout the rest of 2023/24. These will be delivered through commissioning, and through service user reviews looking at opportunities for prevention, technology, and increased independence.
 - Growth in care packages, particularly supported living and home support, through the year. Although there is a seasonal trend it is difficult to predict accurately how activity will move throughout the remaining eight months of the year. There is also a risk relating to the timeliness of assessments which may increase the number of new packages made in year.
25. Having overspent in 2022/23 it is anticipated that following changes to the budget and contracts for 2023/24, the Mental Health services provided through the Outcome Based Contract with Oxford Health will spend in line with budget this year.

Non-Pool Services

26. A breakeven position is forecast across all other services. A one-off saving of £1.0m is included in the budget for staffing for 2023/24, and at present this is on

track to be delivered.

Reserves

27. £0.4m held in the Budget Priorities reserve for Adult Social Care as at 31 March 2023 is being used to support intensive support costs and the wider directorate position in 2023/34.
28. £2.1m held as a result of additional contributions made by Oxfordshire Clinical Commissioning Group over the last three financial years is also committed to be used in 2023/24.
29. £0.3m added to the Government Initiative Reserve in 2022/23 related to charging reform, reflecting elements of the Trailblazer programme where costs will continue to be incurred in 2023/24 and 2024/25 ahead of the revised date for charging reform in autumn 2025.

Ringfenced Grants

30. As set out in Annex 4, ring-fenced government grants expected to be received by Adult Services in 2023/24 total £21.1m.
31. The Improved Better Care Fund Grant is £10.7m in 2023/24, with no change since 2022/23. The conditions attached to the grant funding require it to be used for the purposes of meeting adult social care needs, including contributing to the stabilisation of local care markets and supporting the NHS in addressing pressures such as delayed discharges.
32. The Market Sustainability and Improvement Fund is £5.4m and is being used to enhance provider fee uplifts in 2023/24 in line with the terms of the grant. It is also being used to maintain uplifts from 2022/23. These were funded through the Market Sustainability and Fair Cost of Care grant which now forms part of this grant.
33. The Market Sustainability and Improvement Workforce Fund is £3.5m and is being used to increase social care capacity through increasing social care workforce capacity and retention, reducing social care waiting times and increasing fee rates paid to social care providers.
34. The Adult Social Care Discharge Fund is £1.5m. This will be used to provide interventions that improve discharge of patients from hospital to the most appropriate location for their ongoing care.

Virements

35. There is one virement to note reflecting the allocation of the inflation budget held centrally to the pooled budgets.

Debt and Impairment

36. Cabinet is recommended to write off five Adult Social Care contribution debts totalling £0.142m. Four cases are those where arrears were not resolved before the person passed away and the estate was confirmed as insolvent. In the other

case the person in receipt of services is not accessible for formal action to be taken against them.

Children’s Services

37. Children’s Services is forecasting an overspend of £11.8m against a budget of £169.1m.
38. The underlying pressures in Children’s Services highlighted in the 2022/23 year end overspend reported to Cabinet in June 2023 remain a significant challenge in 2023/24. These pressures are driven by a combination of care placements costs, staffing, particularly the reliance on agency staff to cover vacancies, and Home to School Transport.

Service Area	Latest Budget 2023/24 £m	Forecast Spend 2023/24 £m	Forecast Variance September 2023 £m
Education & Learning	39.1	42.2	3.1
Schools ²	0.2	0.2	0.0
Subtotal Education	39.3	42.4	3.1
Early Help, Front Door & Social Care	68.9	70.9	2.0
Provider Services & Safeguarding	49.4	55.3	5.9
Children’s Services Central Costs	11.5	12.3	0.8
Subtotal Children’s Social Care	129.8	138.5	8.7
Total Children’s Services	169.1	180.9	11.8
Overspend on High Needs DSG that will be transferred to unusable reserve	265.3	283.6	18.3

Education & Learning

39. Within Education & Learning, the Home to School Transport and the Special Educational Needs (SEN) service continue to be high risk in terms of budget variance.
40. Home to School transport is now forecast to overspend by £2.8m. The £0.2m increase compared to the position reported in July 2023 reflects higher activity in the service than was budgeted for and the impact of rolling annual tenders for bus routes. The revised forecast is based on updated service arrangements.
41. Additional unfunded expenditure of £0.1m is required to fund temporary senior management posts within Education.

² *Maintained Schools are funded by Dedicated Schools Grant

42. The service is working on the implications of the new attendance regulations in September 2023; this may require additional resource to meet the new requirements. In addition, the Department for Education (DfE) has announced additional Early Years funding. It is likely that there will be additional costs in implementing and administering this but an update will be provided in future reports.
43. Within the Special Education Needs (SEN) service there are considerable ongoing pressures on the SEN casework team and Educational Psychologists due to the continued high number of Education, Health and Care Plan (EHCP) requests. An additional on-going investment of £0.5m was included in the 2023/24 budget to fund additional staff to manage demand for EHCPs.

Schools' Costs (other than DSG)

44. There is an overspend of £0.2m expected in respect of a school with a forced academisation, whilst the school has a deficit budget. A supplementary estimate request to meet this one – off cost from balances is included in Annex 2c.

Children's Social Care & Children's Social Care Countywide

45. Given the scale of the £19.1m overspend for Children's Social Care in 2022/23, the time needed for the actions taken to date to have an impact and the urgent need to address the shortfalls in market capacity, the service has undertaken a comprehensive review of its vision and strategy which is set out in a new Financial Strategy. This sets out a new baseline and financial investment, cost reduction and timeline to bring spend within current budget and recover the overspend. The on-going impacts will be considered through the Budget & Business Planning process for 2024/25.

Social Care & Countywide Placement Services – Current Position, Drivers and Action Plan

46. The underlying pressures remain despite additional budget added in 2023/24 and actions to prevent and reduce costs. This is due to a combination of:
- The 2022/23 overspend increased in the last quarter of the year so was not fully anticipated in the Budget & Business Planning process for 2023/24.
 - Changes in practice, interventions to prevent unnecessary referrals and reduce the number and cost of cases is taking more time to impact on expenditure than anticipated.
 - The financial volatility in the market for care together with the impact of spiralling inflation and shortages in local capacity are undermining the service Sufficiency Strategy to manage the market. As a consequence, the service continues to experience an accelerating increase in placement fees especially 'Spot' rates.
47. The drivers of the pressures remain the same as in 2022/23 and include:
- Continued workload pressure, increased vacancies and recruitment difficulties within front-line services especially Family Solutions Plus.

- Though the number of children in care is reducing the rate of decrease is slower than anticipated and is being offset by increases in underlying unit cost rates especially the growing number of very complex cases.

48. The most significant variances include:

- Multi Agency Safeguarding Hub & Social Care Staffing: £1.9m forecast overspend due to a combination of agency and non-staff pressures (e.g., interpreter services, transport and legal costs). This is unchanged since the last report.
- Children we care for external placements – increase in forecast overspend of £0.2m reflects a combination of an increased more complex level of care and higher rates.
- Provider Services (Placements) – increase in forecast overspend by £0.3m due to a combination of an increased more complex level of care and higher rates. Includes new additional pressures on placements of £0.3m compared to the previously reported position.
- Children with Disabilities - £2.5m forecast overspend due to £2.3m pressures on placement budgets (a combination of an increased more complex level of care and higher rates) and £0.2m pressures on team budgets. The £0.2m increase to the previously reported position is due to an emerging pressure on staffing / agency within the teams.
- Children's Services Central costs - £0.3m forecast overspend relating to the payment of historic legal claim.

Actions to Turn the Position Around and Evidence of Improvement

49. The service has implemented a number of organisational, governance and business process controls and market management actions to address the underlying pressures. These include:

- Continued scrutiny of spend by senior management and the leadership team.
- Streamlining of referrals at the 'front door' (MASH) - revising thresholds & practices.
- The Family Solutions Plus (FSP) teams are working to reduce the backlog of assessments and intervention measures.
- Development of a robust recruitment and retention policy.
- Reducing the number of children in care and tracking those where care placements are due to cease.
- Ongoing reduction in the number of children living in high-cost placements.
- Brokerage action plan to ensure timely, suitable, cost-effective placements are sourced.
- A 'LEAN' review of the placement process and identification of efficiencies.

- Move to the target number of Unaccompanied Children and Young People.

50. Evidence that the actions are having an impact is reflected in the continued downward trend in the number of Children We Care For (CWCF). The numbers are set out in the table below.

	Q1 2022	Q2 2022	Q3 2022	Q4 2022	April 2023	May 2023	June 2023	August 2023	Sept 2023
Mainstream	757	778	755	735	722	704	700	687	658
Disabled Children	61	61	62	58	57	57	54	49	49
Subtotal	818	839	817	793	779	761	754	736	707
Unaccompanied	66	69	73	108	104	102	93	91	99
Total	884	908	890	901	883	863	847	827	806

51. Following a 14% increase from December 2021 (742) to August 2022 (849) the service, through the actions above, has reversed the previous upward trend and the number has reduced to 707 at the end of September 2023 (16.7% reduction). The downward trend is expected to continue through the rest of the financial year. This is due to the above actions and in particular the new assessment procedures, resulting in a greater number of families and their children being supported in their own homes and fewer children entering care.

52. In addition, emphasis is also being placed on permanence planning and finding other more suitable (and usually more cost-effective) placements, including re-unification to the family home and adoption.

53. Though the activity is reducing the underlying costs of care placements continue to rise and are offsetting and undermining the improvement in activity.

54. The focus of the Financial Strategy is to ensure the improvements are continued and grown while also applying the same rigor and focus to managing the market, the escalation in rates, the challenge of greater complexity and encouraging joint partnership work to address Continuing Healthcare (CHC) needs and resource. Any additional capital requirements to support the strategy will need to be considered through the Budget & Business Planning process for 2024/25.

Children's Services Central Costs

55. There are no significant variances to report.

Dedicated Schools Grant (DSG)

56. The current position on DSG is a forecast deficit of £18.3m, consistent with the budget agreed by Cabinet in May 2023. Updates on placements agreed for the new school year may indicate an additional pressure of £2m but further work is required to confirm this.

Summary of DSG funding	2023/24 Budget £m	2023/24 Projected Outturn £m	Variance September 2023 £m
Schools block	131.2	131.2	0.0
Central Services Schools block	5.0	5.0	0.0
High Needs block	84.7	103.0	18.3
Early Years block	44.4	44.4	0.0
Total	265.3	283.6	18.3

57. Key issues being managed as part of the forecast for the High Needs Block are the cost of placements from September 2023, tribunal challenges to placement decisions and the impact of inflation on providers' fees.

58. There is no change forecast on Central and Schools DSG.

59. The Chancellor announced significant changes to childcare arrangements in the Spring Budget 2023. This included an uplift to rates for the current 2023/24 financial year, which is to be paid for the period September 2023 to March 2024. The funding for this is received via a specific grant which will be subsumed within DSG from April 2024. The grant is in the region of £3m, and the exact amount will be known in June 2024, after the schools' census return. The council will need to pass the grant to providers in full.

60. The DfE have announced support for the September 2023 Teachers Pay Award via the Teachers Pay Additional Grant. Of the 6.5% pay award, the DfE are providing 3%, based on the assumption that there is 3.5% within school budget. The grant will be passed on in full to establishments and will be subsumed within the DSG from 2025/26.

Environment & Place

61. Environment & Place is forecasting an underspend of £0.4m against a budget of £74.6m.

Service Area	Latest Budget 2023/24 £m	Forecast Spend 2023/24 £m	Forecast Variance September 2023 £m
Transport & Infrastructure	12.8	12.2	-0.6
Planning, Environment & Climate Change	37.3	37.9	0.6
Highways & Operations	23.6	23.2	-0.4
Directorate Support	0.9	0.9	0.0
Total Environment & Place	74.6	74.2	-0.4

Transport & Infrastructure

62. Transport & Infrastructure comprises Transport Policy, Place Making and Infrastructure Delivery. An underspend of £0.6m is forecast mainly due to a £0.5m underspend on community transport initiatives. More time is required to deliver on the on-going investment of £1.2m agreed in February 2023 due to a lack of interested operators for the new transport services in rural areas. The service is currently exploring the use of existing fleet services and are engaging with stakeholders on proposed schemes.
63. Infrastructure Delivery are currently forecasting a breakeven position. There is a potential pressure arising as a result of the Housing Infrastructure Fund (HIF1) scheme relating to costs of the planning enquiry and compulsory purchase orders inquiry that will take place in early 2024. The services are currently exploring potential ways to mitigate some of the pressures. This will be reported in greater detail if the position changes.
64. Place Making is currently forecasting a breakeven position.

Planning, Environment & Climate change

65. The Planning, Environment & Climate change service area is made up of Strategic Planning, Climate Change and Environment & Circular economy. The service area is forecasting an overspend of £0.6m.
66. Strategic planning are highlighting a risk of an overspend position at the year-end due to staffing pressures but action to mitigate these pressures is being taken.
67. Climate Change is forecasting a small underspend due to vacancies within the service.
68. Factors contributing to the forecast overspend of £0.7m for Waste Management are:
- The amount of waste produced has continued to increase as the year progresses. The waste budget was reduced by £0.8m in 2023/24 to align with anticipated activity. This has reduced the ability of the service to absorb pressures relating to waste tonnages fluctuations and has resulted in a substantial increase in forecasted tonnage at the Energy Recovery Facility and increase in cost per unit due to higher tonnages and increased gate fees for the waste that is presented at the facility.
 - Implementing the new legislative requirements for the Persistent Organic Pollutants waste stream where a change in the law means the council needs to fund the cost of storing, shredding, and burning soft furnishings, as an alternative to landfill. An additional budget allocation of £0.2m to support this was included in the budget for 2023/24 but this is costing more than anticipated.
 - Further legislative change around DIY charges at recycling centres currently expected to come into effect on 1 January 2024 will create an additional pressure for the last quarter of the year. DEFRA are yet to release this legislation or detailed guidance.

69. There is a further pressure of £0.2m in the Tree Service due to additional work associated with tree services in Oxford City. This service is working to mitigate the pressure through working with Oxford City Council and moving the works schedule to a reactive programme to reduce the level of spend.
70. The Waste team is continuing to work on waste prevention campaigns with the district and city councils. They are also monitoring the market particularly around POPs to ensure current prices are the best achievable and is planning as far as possible with the information available to mitigate the increased costs arising from changes to DIY charges.

Highways & Operations

71. Highways & Operations is forecasting an underspend of £0.4m due to continued over achievement in income through enforcement in Network Co-ordination and reduction in energy cost baskets provided by Crown Commercial Services.
72. Within the Highway Maintenance service there has been a significant increase in highways defects that needed repair in the first quarter of the financial year indicated below, primarily attributable to the consequence of the bad weather on roads that are not in particularly good condition and is similar to higher levels of activity seen across the country.

Month	Defects 2022/23	Defects 2023/24	% Increase
April	3,320	4,143	24.8%
May	2,927	4,944	68.9%
June	2,212	4,695	112.2%
July	1,979	4,134	108.9%
August	1,888	2,553	35.1%
September	1,715	2,363	37.8%

73. Additional personnel continue to be deployed to manage the current defect volumes. The increase in defect numbers and the cost increase of associated repairs is currently being managed within the service area budgets through reduction on other operational spend where possible, though there remains a risk if activity increases further over the winter.
74. The service has now obtained an update from Crown Commercial Services noting a secured reduced average energy price. This is likely to result in a substantially reduced energy cost pressure than anticipated when the budget was set resulting in a forecast £0.7m underspend for street lighting.
75. Network Management is currently reporting a £0.3m underspend; due to income achieved through the enforcement on the network and staff vacancies. It is

anticipated that there may be a greater level of underspend if the volume of utility works on the network continue at the current rate.

76. Supported transport is currently forecasting a £0.6m overspend. The key drivers of the pressures within the service are unachieved savings of £0.4m from 2022/23 plus a further saving of £0.2m in 2023/24 that are not expected to be delivered. Both savings relate to the anticipated use of technology and changes to processes to reduce costs and effort required and the implementation of automated processes for home to school contract management.
77. Other opportunities to improve service provision and deliver potential efficiencies are now being reviewed from a different perspective with various smaller actions/systems being considered.

Directorate Support

78. The Directorate Support service area is currently forecasting a breakeven position.

Budget Virements

79. Cabinet is asked to note virements relating to the allocation of transformation savings in line with the revised structure.

Public Health and Community Safety

80. Public Health and Community Safety are forecasting a breakeven position.

Service Area	Latest Budget 2023/24 £m	Forecast Spend 2023/24 £m	Forecast Variance September 2023 £m
Public Health Functions	37.8	37.8	0.0
Public Health Recharges	0.6	0.6	0.0
Other Income	-0.7	-0.7	0.0
Grant Income	-33.6	-33.6	0.0
Transfer to Public Health Reserve	0.0	0.0	0.0
Total Public Health	4.1	4.1	0.0
Total Community Safety	27.6	27.6	0.0
Total Public Health & Community Safety	31.7	31.7	0.0

Public Health

81. A break-even position is forecast for services funded by the Public Health grant after taking account of the following offsetting forecast variations:
- £0.6m overspend on the substance misuse service due to increased activity in residential rehabilitation and detoxification treatment service which improves outcomes for people with complex treatment needs.

- £0.1m overspend on National Health Service health checks because of the high level of activity in primary care which is in line with the national trend post COVID-19; offset by
- £0.1m underspend reported within the obesity service as service delivery changes will not take place until 2024/25.
- £0.2m underspend on Sexual health services linked to activity levels.
- £0.4m additional public health grant notified for 2023/24 is being used to offset the remaining overspend.

Community Safety

82. The Fire and Rescue Service are forecasting a breakeven position.

Ringfenced Government Grants

83. The ringfenced Public Health grant totals £33.6m in 2023/24 with an indicative 1.4% uplift expected for 2024/25. The ringfenced Community Safety grant totals £1.4m.

Use of Un-ringfenced Government Grant Funding

84. Un-ringfenced grants held centrally and agreed to be used to support expenditure budgets within Public Health and Community Safety include:

- £1.2m Domestic Abuse Duty Grant supporting the provision of accommodation-based support to victims of domestic abuse and their children.
- £0.6m Substance Misuse Treatment & Recovery Housing Grant being used to deliver the Government's aim that by 2024/25 there will be more people recovering from addiction in stable and secure housing.
- £0.6m Supplementary Substance Misuse Treatment and Recovery grant. This is the second year of a three-year scheme where the Office for Health Improvement and Disparities (OHID) is working alongside other government departments to support a process of investment in a whole system approach to tackling illicit drug use, including enforcement, diversion and treatment and recovery interventions.
- £1.2m Rough Sleeping Drug and Alcohol Grant is being used to provide specialist support for rough sleepers and those at risk. This includes an increase of £0.1m for inpatient detox and residential rehabilitation.
- £1.3m Firefighter's Pension Fund Grant and £0.1m from the New Dimensions Fund
- £0.1m Firelink Grant - The council has been notified of a 20% reduction in this grant from the previous year and that this grant will continue to reduce by 20% in each of the next four years.

Reserves

85. £5.9m unspent grant funding was held in Public Health reserve at 1 April 2023. £2.0m is forecast to be spent in 2023/24, £1.8m in 2024/25 and £1.2m in 2025/26, leaving a balance of £0.9m. Options to utilise all the funding by 2026/27 in line with the grant requirements are being considered.

86. £2.7m is held in reserves for the renewal of fire and rescue vehicles and breathing

apparatus equipment. A fleet replacement strategy is being agreed which will require the use of this funding.

87. £0.9m is being held to cover the cost of the replacement of Airwave for Oxfordshire Fire and Rescue Service and the implementation of the new national Emergency Service Mobile Communications Programme.

88. £0.5m is being held in the Fire Uplift Grant reserve to fund employee costs expected to be incurred over the next three to five years.

89. £0.2m is being held to expand the Making Every Contact Count work programme in Oxfordshire; £0.5m is being held to fund employee costs expected to be incurred over the next three to five years.

90. £0.1m of the Community Outbreak Management Fund (COMF) allocated to Public Health will be used to part fund the healthy homes

Virements

91. Cabinet is asked to note the virements accounting for the increase in the rough sleeping and alcohol grant, the funding of community capacity grants within Adult Social Care and two trading standards posts linked to tobacco control from the public health reserve.

Resources and Law & Governance

92. The services within Resources are forecasting a combined overspend of £2.2m (3.0%) against a budget of £69.9m. This is a reduction of £0.2m from the July forecast.

Service Area	Latest Budget 2023/24 £m	Forecast Spend 2023/24 £m	Forecast Variance September 2023 £m
Corporate Services	2.9	2.9	0.0
Human Resources & Organisational Development	3.2	3.8	0.6
Communications, Strategy & Insight	3.3	3.3	0.0
IT, Innovation & Digital	10.2	10.6	0.4
Culture & Customer Experience	12.0	12.2	0.2
Finance & Procurement	8.6	8.9	0.3
Property, Investment & Facilities Management	19.1	19.4	0.3
Law & Governance	7.7	8.1	0.4
Delivery & Partnership	2.9	2.9	0.0
Total Resources	69.9	72.1	2.2

93. **Corporate Services** are forecasting a breakeven position.

94. **Human Resources & Organisational Development (HR&OD)** is forecast to overspend by £0.6m. This reflects a delay in the anticipated delivery of a £1.5m reduction in agency costs across the council. However, this is partially mitigated by the savings from the associated delay in the implementation of the Resourcing Team and the incomplete HR & OD new structure.

Work to achieve a £1.5m target reduction in agency spend across the council is in progress. 20% (£0.3m) delivery is expected this year through the setup of a task and finish group identifying agency spend reduction.

There is work already underway to convert agency staff to permanent contracts in addition to moving individuals onto rates which attract less commission. The overspend has also been partially mitigated by the savings from the associated delay in the implementation of the Resourcing Team and through vacancy management.

In addition to the mitigations referred to above, the newly appointed Workforce & Organisational Development Director will be prioritising the organisation's workforce strategy and action plan. Whilst reduced costs and improved efficiencies are anticipated through the introduction of new ways of working, improved candidate and employee experiences, this is a three-year strategy where benefits will take time to be realised.

95. **Communications, Strategy & Insight** are forecasting break even. The service is taking mitigating action where required in order to absorb additional costs and respond flexibly to new requests.

96. **IT, Innovation & Digital** are forecasting an overspend of £0.4m. Action to achieve £0.65m cross directorate Digital Transformation savings agreed as part of the 2023/24 budget is at risk, due to the nature of the work and time taken to realise benefits. Half of the savings are currently forecast to be delivered but this may not be achievable and will be updated in the next report.

97. **Culture and Customer Experience** are forecasting an overspend of £0.2m. This is mainly in the Libraries Service where saving targets are particularly challenging due to the need to ensure the demand for services are matched by adequate resourcing levels and in the Customer Service Centre where additional demand / pressures on complaints have caused additional costs for Independent Officer and Independent Person investigators. A further developing pressure is in the corporate customer service consolidation programme where discovery work is ongoing across a number of directorates, however firm savings have not yet been identified.

98. **Finance and Procurement** are forecasting a £0.3m overspend due to increased costs in agency staff being utilised to cover hard to fill vacancies, and an increase in staff costs following a job evaluation review.

99. **Property Services** are forecasting an overspend of £0.3m. The School Catering service is forecasting to overspend due to inflationary pressure on costs and income streams, but this will be mitigated by savings in other areas. This forecast

also includes a budget of £0.5m funding for the Community Hub Strategy which is assumed to be fully utilised this year. Anticipated savings from vacating one of the council's office buildings will be offset by estimated dilapidation costs in 2023/24.

100. **Law and Governance** are forecasting an overspend of £0.4m. 2023/24 is a transition year for the new structures which, subject to consultation, are planned to be implemented in Governance in the second quarter of 2023/24 and Legal in quarter four of 2023/24. As a result, higher locum costs in Legal Services are still expected to be incurred for most of the year.

101. **Delivery & Partnership** includes the delivery of cost-of-living measures and the council's migration and asylum programmes, including Homes for Ukraine. The budget is mainly funded from earmarked reserves and specific government grants and is forecast to break even.

Medium Term Financial Strategy Savings

102. After taking account of new and previously agreed savings the 2023/24 budget agreed includes planned directorate savings of £28.2m.

103. £10.2m of the 2022/23 savings were not achieved as planned in the last financial year. 62% of these savings are assessed as delivered or are expected to be delivered. 38% are still assessed as amber or red. Any planned savings not delivered in 2022/23, where the on-going impact was not adjusted through the 2023/24 Budget & Business Planning Process, need to be achieved in 2023/24 as well as new savings agreed in February 2023.

104. 71% of the 2023/24 savings are assessed as delivered or are expected to be delivered. 12% are currently assessed as amber and 16% are assessed as red. Work is continuing to ensure that these savings are achieved.

	2023/24 Planned Savings	2022/23 Savings that need to be delivered in 2023/24	Total
	£m	£m	£m
Adult Services	-18.1	-4.0	-22.1
Children's Services	-3.4	-1.9	-5.3
Environment & Place	-1.4	-2.3	-3.7
Community Safety	-0.2	0.0	-0.2
Resources & Cross Directorate	-5.1	-2.0	-7.1
TOTAL	-28.2	-10.2	-38.4

Adult Services

105. The 2023/24 budget included planned savings of £18.1m. 67% of savings have been delivered, 18% are expected to be delivered, giving a total of 85% forecast to be delivered by the end of the year. 2% are forecast as undeliverable at this stage, although further work is being undertaken to look for alternative savings at present. 14% are currently assessed as amber, further work is being undertaken on these, and in some cases, it is too soon in the year to understand the likely position to year end with further work being undertaken to understand trends in the year to date.
106. 12% of the amber savings relate to the result of implementing the Oxfordshire Way through care reviews where the opportunity for increased independence is possible, and those which relate to managing demand, particularly in care homes. With reviews, complexity and intensity of support varies so some will result in increased packages of care due to the nature of supporting people which adds additional pressure.
107. There are also £4.0m of savings brought forward from 2022/23 to be delivered in 2023/24. 63% of these are expected to be delivered, 4.6% have an element of risk to delivery, and 32% of the savings are proving very challenging to deliver.

Children's Services

108. The 2023/24 budget includes planned savings of £3.4m. 51% of these savings are forecast to be delivered. 49% of the savings are assessed as red and include £0.5m relating to service reviews of non-statutory / non-case holding areas, and £0.4m relating to reduction in agency staffing spend.
109. There are also £1.9m of savings brought forward from 2022/23 to be delivered in 2023/24, all of these savings are assessed as red and include Home to school transport savings of £1m.

Environment & Place

110. The 2023/24 budget includes planned savings of £1.4m. 83% are expected to be achieved. 18% are assessed as red relate to savings on the use of technology to reduce costs relating to the home to school contract management. The on-going impact is being considered through the 2024/25 Budget & Business Planning process.
111. Whilst the directorate is currently working to deliver all savings, due to the timing of the transformation taking place partway through the financial year it is anticipated that some saving would not be fully realised. Management will mitigate any pressures within the overall E&P budget.
112. £0.2m income associated with the Part 6 civil enforcement is currently not on track to be achieved. Although approval of powers by the DfT has now been granted there are issues with the installation of enforcement cameras due to equipment shortages. This pressure, along with the underachievement of Part 6 income from 2022/23 will be mitigated through overachievement in other enforcement income.

113. 80% of the £2.3m savings not achieved in 2022/23 is expected to be delivered in 2023/24. 20% are at risk of not being delivered in 23/24. The Directorate is reporting a -£0.6m pressure relating to a home to school contract management system, that are currently not being delivered and following a review of the project are unlikely to be fully realised.

Public Health & Community Safety

114. The 2023/24 budget includes planned savings of £0.2m. All savings are expected to be achieved.

Resources

115. The 2023/24 budget includes planned savings of £5.0m. 32% of these savings are forecast to be delivered. 47% savings currently assessed as red and include a £1.2m saving from a reduction in agency staff which isn't materialising because the resourcing team isn't yet established. Updates on progress will be included in future reports as the year progresses.

116. 95% of the £2.0m savings not achieved in 2022/23 has been delivered in 2023/24.

Debt Management

Corporate Debtors

117. The combined collection rate, based on invoice volumes, for August and September 2023 was 97.5%, 2.5% above the 95% target. The collection rate based on the value of invoices for the same period was 99.6%.

118. Debt requiring impairment is currently £0.5m, £0.2m above the year-end target of £0.3m; the top five debt cases account for 47% of all bad debt. The highest debt, which accounts for 29% of the total, is owed by a company in administration and recovery is not expected at this stage. The remaining four cases relate to overpayments of care costs where the council is in the process of commencing formal recovery activity.

Adult Social Care Debtors

119. The combined 120-day invoice collection rate for August and September 2023 was 90.4%, compared to the target collection rate of 92%. Changes to automated reminders have now been implemented and improvement to collection rates is expected by the last quarter of the year. The service continues to develop plans for improvements to business process and operations.

120. The 2022/23 year-end adults care contribution impairment for bad debt was £4.6m. Projected bad debt as at the end of September is £4.8m, £0.2m higher than the current impairment balance, however this is a reduction of £0.1m since the last report. As reported previously the on-going impacts of COVID-19 and wider economic factors have had a significant effect on means tested social care contribution bad debt levels since 2020/21; this is consistent with other local

authorities' experience. A bad debt task team has been operational since August 2022 with the objective of resolving £3.7m historic debt. A review of the bad debt focus is underway within the service to assess the impact and options going forward.

Budgets Held Centrally

121. After taking account of the use of one – off funding and contingency to support the forecast directorate overspend, there is a combined underspend of £9.4m against budgets held centrally.

Capital Financing Costs

122. The borrowing costs and minimum revenue provision (MRP) for capital projects funded by Prudential Borrowing are either recharged to directorates where savings arising from the scheme are expected to meet them or met corporately from the budget for capital financing costs. It is anticipated that after taking account of recharges to directorates the actual costs of the capital financing will be broadly aligned with the budget in 2023/24.

Interest on Balances

123. The current forecast outturn position for in house interest receivable is £15.7m, which is £1.0m above budget after taking account of the assumed need to fund interest on developer contributions. The additional interest is a result of higher than forecast cash balances coupled with higher than forecast deposit rates. Currently, every extra £5m within the cash balance forecast will earn approximately £0.25m of interest annually.

124. Interest payable is currently forecast to be £13.0m. This is £0.1m below budget, as a result of the early repayment of a £5m LOBO³ in August 2023.

125. The forecast outturn position for external fund returns is £3.8m, in line with the budget.

126. Cash balances for the year are forecast to be £51.9m lower than they would otherwise have been as a result of negative DSG balances as per section 47 of this report. The impact of this is an estimated opportunity cost of £1.5m in unearned interest during 2023/24.

Pay Inflation and Contingency

127. The contingency budget for 2023/24 totals £12.4m. This includes £4.2m one-off council tax and business rates funding also agreed to be added to contingency as part of the Provisional Outturn Report 2022/23 to Cabinet in June 2023.

128. The agreed budget for pay inflation included funding for an estimated pay award

³ LOBO (Lender's Option/Borrower's Option) Loans are long-term loans which include a re-pricing option for the bank at predetermined intervals

equivalent to 4.5% in 2023/24.

129. The pay claim lodged by UNISON, GMB and Unite unions on 30 January 2023 included a request to increase pay by RPI (10.70%) + 2.0% on all pay points. On 23 February 2023, national employers responded with the following offer:

- With effect from 1 April 2023, an increase of £1,925 (pro rata for part-time employees) to be paid as a consolidated, permanent addition on all NJC pay points 2 to 43 inclusive.
- With effect from 1 April 2023, an increase of 3.88 per cent on all pay points above the maximum of the pay spine but graded below deputy chief officer.

130. All three unions rejected this offer and Unison balloted for strike action in the summer. While they subsequently decided that it would not be effective to take industrial action, GMB also conducted disaggregated industrial action ballots between 12 September and 24 October 2023.

131. Agreement to this offer, along with a 3.5% increase for local authority Chief Executives, was reached on 1 November 2023. National Employers are encouraged to implement this pay award as soon as possible and this will be actioned in December 2023 with backdated payments to 1 April 2023 made to staff at that point.

132. After taking account of the number of staff employed on different points on the pay scale the current pay offer is estimated to equate to an overall estimated increase equivalent to 5.7%, 1.2% more than budgeted. After using the remaining £6.4m budgeted funding for inflation that is available to allocate after funding the Fire pay awards agreed earlier in the year, the remaining cost of £3.5m will be met from contingency.

133. Cabinet is recommended to approve the transfer of budgeted funding for inflation and contingency held centrally to directorates as set out in Annex 2a to meet the additional cost relating to staff in post. Further virements will be transacted to add funding for the pay award to vacant posts when those are recruited to.

Reserves

134. As set out in Annex B - 3 Earmarked Reserves are forecast to be £178.9m at 31 March 2024.

135. **COVID-19 Reserve** - The balance held in the reserve as at 1 April 2023 was £15.4m. The use of £13.4m to support planned expenditure from 2023/24 – 2025/26 is built into the Medium-Term Financial Strategy. £0.1m of the remaining £2.0m balance that was uncommitted at the end of 2022/23 is being used to further extend capacity needed within the Information Management team within Governance to support the council's ability to respond to Subject Access Requests (SARs). £1.4m of the remaining balance is included in the forecast position and will be used to support pressures in Children's Social Care in 2023/24. £0.5m is

committed to further extend capacity needed within the Customer Service Centre to support the council's ability to respond to Complaints/FOI and deliver a wide-ranging set of improvement actions in 2023/24 and 2024/25.

136. **Grants and Contributions reserves** – This reserve includes a Gainshare payment of £6.2m derived from the Better Broadband for Oxfordshire contract in place between 2013 and 2020. The project was funded from multiple public sector sources and there are conditions associated with the use of Gainshare funds, requiring it to be used for the purpose of furtherance of digital infrastructure (fixed or mobile broadband connectivity) across Oxfordshire.
137. An unusable reserve was created in 2020/21 to hold **negative High Needs DSG balances** in line with a change to the CIPFA code of practice on DSG High Needs deficits. The net deficit of £18.3m for 2023/24 will increase the total High Needs deficit held in the reserve to £59.4m as at 31 March 2024. The regulations which require the negative balance to be held in an unusable reserve will come to an end on 31 March 2026. The impact of the unusable reserve on the council's ability to set a balanced budget over the medium term will need to be considered through the Budget & Business Planning Process for 2024/25.

Grants

138. As set out in Annex B - 4 government grants totalling £468.8m are expected to be received by the Council during 2023/24. This includes £15m in schools grants for additional mainstream funding, early years funding and pupil premium, plus Adult Social Care Market Sustainability and Improvement Fund - Workforce Fund (£3.5m).

Homes for Ukraine

139. At the end of 2022/23 £16.9m unspent grant funding for the Homes for Ukraine scheme and £2.1m unspent funding for education costs relating to the scheme was held in the Grants & Contributions Reserve.
140. Funding was initially provided as a one-off payment of £10,500 per guest and then reduced to £5,900 for arrivals from 1 January 2023 onwards. For eligible minors the tariff will continue at £10,500.
141. The quarter 1 claim was submitted at the end of June 2023 with grant funding of £0.7m received in November 2023. The quarter 2 claim for 2023/24 was submitted in October 2023.
142. £5.2m of the tariff funding received to date had been spent at the end of September 2023, with a further £10.6m expected to be spent (or passed to the district councils) by 31 March 2023. £5.0m remained available to be used to support future costs associated with the scheme.

General Balances

143. The risk assessed level of balances for 2023/24 is £30.2m, this has been reduced to £30.0m to take into account the supplementary estimate of £0.2m for staffing costs to support development of One - Fleet approach to the council's

vehicles.

144. After taking account of the use of contingency and funding from the COVID-19 reserve to support the overall forecast position, the remaining net £4.2m overspend against the operating budget would reduce the £30.0m risk assessed level of balances to £25.8m. The risk assessed level of balances for 2024/25, and funding for any top-up to that level after taking account of funding any overspend in 2023/24 will need to be considered through the Budget and Business Planning process.

Business Management & Monitoring Report
Position to the end of September 2023
Budget Monitoring

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Variance Last Month	Change in Variance	Projected Year End Traffic Light
	£000	£000	£000	%	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Adult Services	227,251	227,251	0	0.00%	2,981	-2,981	G
Children's Services	169,140	180,942	11,802	6.98%	11,074	728	R
Environment and Place	74,642	74,242	-400	-0.54%	1,000	-1,400	G
Public Health	4,065	4,065	0	0.00%	0.0	0	G
Community Safety	27,584	27,584	0	0.00%	0.0	0	G
Resources	69,945	72,145	2,200	3.15%	2,400	-200	R
Directorate Total Net	572,627	586,229	13,602	2.38%	17,455	-3,853	R

Business Management & Monitoring Report
Position to the end of September 2023
Budget Monitoring

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Variance Last Month	Change in Variance	Projected Year End Traffic Light
	£000	£000	£000	%	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Budget held Centrally							0
Capital Financing	28,402	28,402	0	0.00%	0	0	
Interest on Balances	-16,629	-17,629	-1,000	6.01%	-500	-500	
Inflation	6,379	6,379	0	0.00%	0	0	
Contingency	12,400	5,400	-7,000	-56.45%	-7,000	0	
Unringfenced Specific Government Grants	-43,587	-43,587	0	0.00%	0	0	
Insurance	1,436	1,436	0	0.00%	0	0	
Contribution from COVID-19 Reserve	-7,380	-8,780	-1,400	18.97%	-1,400	0	
Contribution from Budget Priorities Reserve	-2,370	-2,370	0	0.00%	0	0	
Contributions to (+)/from (-)reserves	19,885	19,885	0	0.00%	0	0	
Contribution to (+)/from(-) balances	7,600	7,600	0	0.00%	0	0	
Total Budget held Centrally	6,137	-3,263	-9,400	-153.18%	-8,900	-500	
Net Operating Budget	578,764	582,966	4,202	0.73%	8,555	-4,353	
Business Rates & Council Tax Funding	-578,763	-578,763	0			0	
Forecast Year End Position	0	4,202	4,202	0	8,555	-4,353	

Business Management and Monitoring Report: Adult Services
Position to the end of September 2023
Revenue Budget Monitoring

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
				£000		
SCS1	Adult Social Care	24,138	24,938	800	0	800
SCS2	Other Adult Social Care Services	5,457	4,757	-700	0	-700
SCS3	Housing & Social Care Commissioning	1,369	1,369	0	0	0
SCS4	Business Support Service	1,036	936	-100	0	-100
SCS5	Pooled Budget Contributions	195,251	195,251	0	2,981	-2,981
Total Adult Services		227,251	227,251	0	2,981	-2,981

Business Management & Monitoring Report: Children's Services
Forecast Position at the end of September 2023
Revenue Budget Monitoring

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
CEF1	<u>Education & Learning</u>					
CEF1-1	Management & Central Costs	-1	211	212	334	-122
CEF1-2	SEND	7,261	7,262	1	0	1
CEF1-3	Learning & School Improvement	1,279	1,279	0	0	0
CEF1-4	Access to Learning	30,322	33,122	2,800	2,400	400
CEF1-5	Learner Engagement Service	264	380	116	116	0
	Total Education & Learning	39,125	42,254	3,129	2,850	279
CEF2	<u>Early Help, Front Door + Social Care</u>					
CEF2-1	Family Help	7,724	7,626	-98	174	-272
CEF2-2	Front Door	5,679	5,975	296	1,649	-1,353
CEF2-3	Childrens Social Care - NEW	54,058	55,881	1,823	0	1,823
CEF2-9	Change - NEW	1,413	1,413	0	0	0
	Total Early Help, Front Door + Social Care	68,874	70,895	2,021	1,823	198

Business Management & Monitoring Report: Children's Services
Forecast Position at the end of September 2023
Revenue Budget Monitoring

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
CEF3	<u>Provider Services & Safeguarding</u>				
CEF3-1	46,178	52,074	5,896	4,468	1,428
CEF3-2	3,266	3,223	-43	-172	129
CEF3-3	0	0	0	2,312	-2,312
CEF3-4	0	0	0	87	-87
	49,444	55,297	5,853	6,695	-842
CEF4	<u>Schools</u>				
CEF4-1	0	0	0	0	0
CEF4-2	0	0	0	0	0
CEF4-3	216	216	0	0	0
CEF4-4	0	0	0	0	0
CEF4-5	0	0	0	0	0
	216	216	0	0	0

Business Management & Monitoring Report: Children's Services
Forecast Position at the end of September 2023
Revenue Budget Monitoring

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
CEF5	<u>Children's Services Central Costs</u>				
CEF5-1	8,270	9,069	799	-294	1,093
CEF5-2	3,211	3,211	0	0	0
CEF5-3	0	0	0	0	0
Total Children's Services Central Costs	11,481	12,280	799	-294	1,093
Total Children's Services	169,140	180,942	11,802	11,074	728
MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)					
Schools DSG	131,169	131,169	0	0	0
High Needs DSG	84,724	103,024	18,300	18,300	0
Early Years DSG	44,435	44,435	0	0	0
Central DSG	4,992	4,992	0	0	0
Total DSG Funded Expenditure	265,320	283,620	18,300	18,300	0

**Business Management & Monitoring Report: Environment and Place
Position to the end of September 2023
Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
EP1	Transport & Infrastructure	12,796	12,196	-600	0	-600
EP2	Planning, Environment & Climate Change	37,337	37,937	600	400	200
EP3	Highways & Operations	23,583	23,183	-400	600	-1,000
EP4	Directorate Support	926	926	0	0	0
TOTAL ENVIRONMENT AND PLACE		74,642	74,242	-400	1,000	-1,400

Business Management & Monitoring Report : Public Health & Community Safety
Position to the end of September 2023
Revenue Budget Monitoring

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
PH 1 & 2 Public Health Functions					
PH1-1 Sexual Health	6,440	6,240	-200	0	-200
PH1-2 NHS Health Check Programme	645	745	100	0	100
PH1-3 Health Protection	8	8	0	0	0
PH1-4 National Child Measurement Programme	150	150	0	0	0
PH1-5 Public Health Advice	150	150	0	0	0
PH1-6 0 - 5 year olds	8,848	8,848	0	0	0
PH2-1 Obesity	1,324	1,224	-100	0	-100
PH2-2 Physical Activity	420	420	0	0	0
PH2-3 Public Health General	2,536	2,536	0	0	0
PH2-4 Smoking and Tobacco Control	615	615	0	0	0
PH2-5 Children's 5-19 Public Health Programmes	2,297	2,297	0	0	0
PH2-6 Other Public Health Services	2,091	1,691	-400	0	-400
PH2-7 Drugs and Alcohol	10,160	10,760	600	0	600
PH2-8 Domestic Violence	1,437	1,437	0	0	0
Total Public Health Functions	37,121	37,121	0	0	0
PH3 Public Health Recharges	576	576	0	0	0
PH4 Grant Income	-33,632	-33,632	0	0	0
Transfer to Public Health Reserve	0	0	0	0	0
Total Public Health	4,065	4,065	0	0	0

Business Management & Monitoring Report : Public Health & Community Safety
Position to the end of September 2023
Revenue Budget Monitoring

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+ £000	£000	£000
CDA3	Community Safety	27,584	27,584	0	0	0
Total Community Safety		27,584	27,584	0	0	0

Business Management & Monitoring Report: Resources
Position to the end of September 2023
Revenue Budget Monitoring

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+ £000	£000	£000
COD1	Corporate Services	2,859	2,859	0	100	-100
COD2	Human Resources & Organisational Development	3,154	3,754	600	600	0
COD3	Communications, Strategy & Insight	3,295	3,295	0	0	0
COD4	ICT & Digital	10,225	10,625	400	400	0
COD5	Culture & Customer Experience	11,982	12,182	200	300	-100

Business Management & Monitoring Report: Resources
Position to the end of September 2023
Revenue Budget Monitoring

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
COD6	Finance	8,616	8,916	300	300	0
COD7	Property, Investment & FM	19,179	19,479	300	300	0
COD8	Law & Governance	7,705	8,105	400	400	0
COD9	Delivery & Partnership	2,930	2,930	0	0	0
Total Resources		69,945	72,145	2,200	2,400	-200

Business Management Report
Position to the end of September 2023

NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	Nov	Sep	Substance Misuse - Inpatient detox and res rehab alloc	PH1 & 2	Public Health Functions	P	80	0
				VSMMGT	Strategic Measures	P	0	-80
			PH reserve funding ASC com capacity	PH1 & 2	Public Health Functions	P	0	0
				SCS5	Pooled Budget Contributions	P	500	-500
			Supporting Families & Adult Facing Posts 23.24 temp	CEF2-1	Early Help	T	45	0
				CEF5-1	Management & Admin	T	300	-300
				VSMMGT	Strategic Measures	T	0	-45
			KS2 moderation & KS1 phonics	CEF1-3	Learning & School Improvement	T	21	0
VSMMGT	Strategic Measures	T		0	-21			
CS	Nov	Aug	Early Years DSG budgets to match July DSG notification	CEF1-4	Access to Learning	P	-568	568
				CEF4-2	Early Years Funding Formula	P	663	-663
			Funding for 2 x G7 in E & L admin team from 1 Jul 2023	CEF1-2	SEND Service	T	-49	0
				CEF5-1	Management & Admin	T	49	0
			1. ESFA Adj: IMP/EXPadjustment dated 20 July 2023 inc & exp budgets for government grant funding	CEF1-2	SEND Service	P	351	-351
			Rough Sleepers Grant 023-24	CEFATV	Adopt Thames Valley	P	1,610	-1,610
				CEF2-3	Childrens Social Care	T	95	0
			Youth Justice Grant 2023-24	VSMMGT	Strategic Measures	T	0	-95
				CEF3-1	Provider Services	P	30	-30
			Remand Grant 2023-24	CEF3-1	Provider Services	P	-73	73
			2023-24 Extended Personal Adviser Duty Grant	CEF2-3	Childrens Social Care	P	9	-9
			Children's Advocacy - additional costs	CEF3-1	Provider Services	P	-10	0
				CEF3-2	QA Safeguarding + Recruit + Retention	P	10	0
			Increase safeguarding budget inline with activity	CEF3-1	Provider Services	P	-83	0
				CEF3-2	QA Safeguarding + Recruit + Retention	P	83	0
			Budget for 2 FTE from Fostering to IAS/ISIT PERM	CEF2-2	Front Door	P	108	0
				CEF3-1	Provider Services	P	-108	0
			Budget for 2 FTE from Fostering to IAS/ISIT TEMP	CEF2-2	Front Door	T	-45	0
				CEF3-1	Provider Services	T	45	0
			£100K of £150K Leaving Care Demographic pressure 20CH8/21CS20 to SCP803	CEF2-3	Childrens Social Care	P	0	0
Budget for Team Support Officer SCT118 to SCT114	CEF3-1	Provider Services	P	-34	0			
	CEF5-1	Management & Admin	P	34	0			
CS	Nov	Sep	Childrens Housing OT equipment	CEF3-1	Provider Services	T	0	0
			Holidays and Activities Food Grant amount 2023-24	CEF2-2	Front Door	T	1,499	-1,499
			Supporting Families & Adult Facing Posts 23.24 perm	CEF2-1	Early Help	P	0	0
				CEF5-1	Management & Admin	P	-185	185
			Move budget in line with activity	CEF2-3	Childrens Social Care	P	6,683	0
CEF3-1	Provider Services	P		-6,683	0			

Business Management Report
Position to the end of September 2023

NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000	
AS	Nov	Aug	ASC Inflation Budget Reallocation 23/24	ACSNPOOL	Live Well Pool	P	135	-135	
				BCFPOOL	Age Well Pool	P	61	-61	
				SCS5	Pooled Budget Contributions	P	0	0	
				Market Sustainability and Improvement Fund - Workforce Fund	SCS5	Pooled Budget Contributions	T	3,485	-3,485
				Update Live Well ICB Budgets	ACSNPOOL	Live Well Pool	P	-238	238
				ICB budget update	BCFPOOL	Age Well Pool	P	2,194	-2,194
				Transfer of PAMMS budget to new cost centre	BCFPOOL	Age Well Pool	P	-100	100
			SCS2		Other Adult Social Care Services	P	100	0	
			SCS5		Pooled Budget Contributions	P	-100	0	
				ASC budget update	ACSNPOOL	Live Well Pool	P	1,281	-1,281
			BCFPOOL		Age Well Pool	P	12,490	-12,490	
			SCS5		Pooled Budget Contributions	P	0	0	
			Sep	Budget move to SKT353 & SKT353 budget line coding change	ACSNPOOL	Live Well Pool	P	-150	150
					SCS1	Adult Social Care	P	150	0
					SCS5	Pooled Budget Contributions	P	-150	0
				ASC Inflation Budget Reallocation 23/24 (Panel)	ACSNPOOL	Live Well Pool	P	262	-262
					SCS5	Pooled Budget Contributions	P	0	0
				ASC Inflation Budget Reallocation 23/24 OSJ uplift	ACSNPOOL	Live Well Pool	P	38	-38
					SCS5	Pooled Budget Contributions	P	0	0
	Prevention budgets alignment	BCFPOOL	Age Well Pool	P	75	-75			
PH&CS	Nov	Aug	tobacco control posts	COM4-5	Trading Standards	T	0	-54	
				PH1 & 2	Public Health Functions	T	54	0	
			Fire Service Budget Tidy 23.24	COM4-2	Fire & Rescue	P	-60	60	
RES	Nov	Aug	Clear G21018 income target no longer valid	COD2	Human Resources & Organisational Development	P	-376	376	
			Move Apprenticeship Levy budget from A21000 (CEX Admin) to G22000 (Organisational Development).	COD1	Corporate Services	P	-170	0	
				COD2	Human Resources & Organisational Development	P	170	0	
			Correct vacancy factor budget showing as positive	COD1	Corporate Services	P	0	0	
COD7	Property, Investment & FM	P		0	0				

Business Management Report
Position to the end of September 2023

NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
EP	Nov	Sep	Temporary budget - Transformation of EP1-1	EP1-1	Transport Policy	T	389	-664
				EP3-1	Highway Maintenance	T	275	0
			Coding out vacancy factor due to transformation saving ou of EP4 to the rest of the directorate	EP1-1	Transport Policy	P	22	0
				EP1-2	Place Making	P	-444	0
				EP1-3	Infrastructure Delivery	P	311	0
				EP2-1	Strategic Planning	P	-73	0
				EP2-2	Climate Change	P	151	0
				EP2-3	Environment & Circular Economy	P	-301	0
				EP3-1	Highway Maintenance	P	-225	0
				EP3-2	Network Management	P	0	-768
				EP3-3	Supported Transport	P	-204	0
				EP4-1	Records & Systems	P	250	0
				EP4-3	EP Business Support Unit	P	1,280	0
				Grand Total				

**Business Management Report
Position to the end of September 2023**

CABINET IS RECOMMENDED TO APPROVE THE SUPPLEMENTARY ESTIMATE AS DETAILED BELOW:

Directorate (CD = Cross Directorate)	Month of Cabinet meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	Nov	Sept	Supplementary estimate for a school with a forced academisation that has a deficit budget	CEF1-1	Management & Central Costs	T	200	
				VSMMSGT	Strategic Measures	T	-200	
Grand Total							0	0

Business Management & Monitoring Report
Position to the end of September 2023
Earmarked Reserves

	2023/24			
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
Revenue Grants Unapplied				
Grants and Contributions Reserve	37.0	-10.6	26.4	This reserve holds unspent ring-fenced grants and contributions committed to be spent in future years. This includes the Public Health ringfenced grant and funding for the on-going cost of the Homes for Ukraine Scheme.
COVID-19 Reserve	15.4	-9.2	6.2	This reserve is set up to meet ongoing and emerging pressures and longer term service demands arising from the COVID-19 Pandemic. The use of £13.4m funding from the reserve is built into the council's Medium Term Financial Plan agreed in February 2023. After taking account of the additional £1.6m use of the reserve in 2023/24 £0.4m remains uncommitted.
Government Initiatives Reserve	2.3	-0.1	2.2	This reserve is used to hold underspends on budgets funded by unringfenced grants held that relate to specific agreed outcomes or the implementation of Government initiatives.
Subtotal Revenue Grants Unapplied	54.8	-19.9	34.8	
Corporate Priorities				
Budget Priorities Reserve	11.4	-8.6	2.9	This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy.
Transformation Reserve	1.5	2.3	3.8	This reserve is needed to fund the implementation costs of the Council's Transformation programme.
Zero Emissions Zone	0.5	0.0	0.5	This reserve holds surpluses generated by Network Coordination for the development and expansion of the ZEZ in the future years.
Youth Provision Reserve	0.3	0.0	0.3	Funding for locality based youth provision
Subtotal Corporate Priorities	13.7	-6.3	7.4	

Business Management & Monitoring Report
Position to the end of September 2023
Earmarked Reserves

	2023/24			
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
Funding for Risk				
Insurance Reserve	12.9	0.0	12.9	This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Demographic Risk Reserve	13.0	4.0	17.0	In light of the significant pressures relating to High Needs DSG and other budgets with demographic volatility. This reserve will help to manage demographic risk.
Council Elections	0.4	0.2	0.6	This will be used to fund future elections. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve.
Redundancy Reserve	2.4	0.0	2.4	This reserve is available to fund redundancy costs arising from Transformational Change.
Trading Accounts	0.2	-0.2	0.0	This reserve holds funds relating to traded activities to help manage volatility year to year or future investments.
Council Tax Collection Fund Reserve	3.0	0.0	3.0	This reserve holds any surplus/ deficit as a result of income from council tax being more or less than originally estimated
Business Rates Reserve	9.5	0.0	9.5	This reserve is to smooth the volatility of Business Rates income and to mitigate risk around future changes to Business Rates. The use of the reserve will be considered through the Budget & Business Planning Process for 2024/25.
Subtotal Risk	41.3	4.0	45.3	

Business Management & Monitoring Report
Position to the end of September 2023
Earmarked Reserves

	2023/24		
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024
	£m	£m	£m
Capital & Equipment			
Capital Reserves	67.8	-1.7	66.1
Vehicle and Equipment Reserve	3.4	0.0	3.4
Investment Pump Priming Reserve	2.0	0.0	2.0
Subtotal Capital & Equipment	73.2	-1.7	71.5
Other Reserves			
Schools' Reserves	12.9	0.0	12.9
Partnership Reserves	1.9	0.0	1.9
On Street Car Parking Reserve	4.9	0.0	4.9
Subtotal Other Reserves	19.7	0.0	19.7
Total Reserves	202.7	-23.9	178.9

<p>This reserve has been established for the purpose of financing capital expenditure in future years. Drawdown will be confirmed later in the year.</p> <p>This reserve is to fund future replacements of vehicles and equipment.</p> <p>Funding held to meet the costs of self-financing schemes which require pump priming until the funds are returned. Agreed to be used to support the following schemes as part of the 2023/24 budget: Low Carbon Business Travel Project (grey fleet) £0.8m, Energy Efficiency Recycling Fund for OCC Maintained Schools £0.8m, Initial funding to develop plans for the workplace charging levy £0.2m.</p>
<p>In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools.</p> <p>Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.</p> <p>This relates to funding for the Growth Deal</p> <p>This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.</p>

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24	In year Adjustments / New Allocations previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
	Adult Services					
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705
R	Adult Social Care Market Sustainability and Improvement Fund	DHSC	5,366	0	0	5,366
R	Adult Social Care Discharge Fund	DHSC	1,501	0	0	1,501
R	Adult Social Care Market Sustainability and Improvement Fund - Workforce Fu	DHSC	0	3,485	0	3,485
	TOTAL ADULT SERVICES		17,572	3,485	0	21,057
	Children's Services					
	Dedicated School Grants					
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	131,138	31	0	131,169
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,992	0	0	4,992
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	44,341	94	0	44,435
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	85,288	-564	0	84,724
	Subtotal DSG Grants		265,759	-439	0	265,320
	School Grants					
R	Pupil Premium	DfE	7,663	531	0	8,194
R	Teacher's Pension Grant	DfE	274	-264	0	10
R	Teacher's Pay Grant	DfE	95	-95	0	0
R	Coronavirus (COVID-19) National Testing Programme	DfE	0	0	0	0
R	Coronavirus (COVID-19) Alternative Provision Y11 Transition	DfE	0	0	0	0
R	Coronavirus (COVID-19) Education Recovery NQT	DfE	0	0	0	0

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24	In year Adjustments / New Allocations previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
R	Coronavirus (Covid-19) Schools Fund	DfE		0	0	0
R	National Professional Qualification Grant	DfE	0	15	0	15
R	Early Career Framework - Mentor	DfE	0	93	0	93
R	Early Career Framework - Off Timetable	DfE	0	161	0	161
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	280	39	0	319
R	Coronavirus (COVID-19) Recovery Premium	DfE	0	275	187	462
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE	0	330	78	408
R	PE and Sport Grant	DfE	2,266	-49	0	2,217
R	Teacher's Pay Additional Grant	DfE	0	1,404	0	1,404
R	Universal Infant Free School Meals	DfE	3,938	109	0	4,047
R	Early Year Supplement Grant	DfE	0	2,978	0	2,978
R	Mainstream Schools Additional Grant	DfE	0	4,285	0	4,285
	Subtotal School Grants		14,516	9,812	265	24,593
	Other Children's Services Grants					
R	School Improvement Monitoring & Brokering Grant	DfE	0	0	0	0
R	Youth Justice Board	YJB	674	30	0	704
R	Asylum (USAC and Post 18)	HO	3,997	1,531	0	5,528
R	Afghan Resettlement Education Grant	DfE	0	0	0	0
R	Afghan Settler Holding Hotel Grant	DfE	0	0	0	0
R	Extension of Virtual School Heads - children with social worker	DfE	0	135	0	135
R	Extension of Virtual School Heads - previously looked after children	DfE	0	66	0	66
R	Pupil Premium Plus Post 16 pilot	DfE	0	0	45	45
R	Extended Personal Adviser Duty Grant	DfE	103	9	0	112
R	Staying Put Implementation Grant	DfE	288	185	0	473

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24	In year Adjustments / New Allocations previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
R	Remand Framework	YJB	72	-36	0	36
R	Reducing Parental Conflict Workforce Development Grant	YJB	0	0	0	0
R	Supported Internships for Young People with SEND	DWP	54	0	0	54
R	Holiday Activities and Food Programme	DfE	296	0	1,203	1,499
R	Attach ASF	DfE	0	0	0	0
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	0	0
R	Fam Grp Conferences	DfE	0	0	0	0
R	Multiply	DfE	899	0	0	899
R	Home for Ukraine Education	DfE	0	0	0	0
R	Turnaround Programme	YJB	64	0	0	64
	Subtotal Other Children's Services Grants		6,447	1,920	1,248	9,615
	TOTAL CHILDREN'S SERVICES		286,722	11,293	1,513	299,528
	Environment & Place					
R	Bus Service Operators Grant	DfT	514	0	0	514
R	Natural England	DEFRA	227	0	0	227
R	Energy Mapping	DEFRA	0	0	0	0
R	COVID BSSG	DFT	0	48	0	48
R	Biodiversity Net gain Grant	DEFRA	0	27	0	27
R	Woodland Creation Accelerator Fund (WCAF)	DEFRA	0	75	0	75
R	Zero Emission Zone Pilot	DEFRA	0	0	0	0
	TOTAL ENVIRONMENT & PLACE		741	150	0	891

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Public Health Public Health Grant	DHSC	33,632	0	0	33,632
	TOTAL PUBLIC HEALTH		33,632	0	0	33,632
R	Community Safety Fire Fighter's Pension Fund Grant	DLUHC	1,361	0	0	1,361
R	Fire Protection Uplift Grant	DLUHC	0	0	0	0
R	Fire Fighter's New Dimensons Grant	DLUHC	40	0	0	40
	TOTAL COMMUNITY SAFETY		1,401	0	0	1,401
	Resources					
R	Homes for Ukraine *	DLUHC	6,503	0	0	6,503
R	Music Service	AC	844	0	0	844
R	MaaS:CAV	Innovate UK	313	0	0	313
R	Park & Charge	Innovate UK	206	0	0	206
R	Virgin Park & Charge	Innovate UK	7	0	0	7
R	Data Driven Safety Tool	Innovate UK	91	0	0	91
R	Quantum Gravimeter	Innovate UK	69	0	0	69
R	Resilient CAV	Innovate UK	25	0	0	25
R	Heart Park Project	DfT	90	0	0	90
R	GTC DfT Congestion Tool	DfT	59	0	0	59
R	CAVL4R	DfT	11	0	0	11
	TOTAL RESOURCES		8,219	0	0	8,219

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24	In year Adjustments / New Allocations previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
	Strategic Measures					
U	Lead Local Flood Authority	DEFRA	45			45
U	Extended Rights to Free Travel	DfE	278	531		809
U	Firelink	DLUHC	213	-83		130
U	Local Authority Delivery Support Funding	DLUHC	0		123	123
U	Key Stage 2 Moderation & Phonics	DLUHC	0	0	21	21
U	Supporting Families - previously Troubled Families	DLUHC	1,048	31	0	1,079
U	New Homes Bonus	DLUHC	1,700			1,700
U	Local Reform & Community Voices Grant	DfE	515			515
U	Social Care Support Grant (including Independent Living Fund)	DLUHC	32,669			32,669
U	Services Grant	DfE	2,800			2,800
U	Domestic Abuse Duty Grant	DLUHC	1,141	26		1,167
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	0	635		635
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	0	621		621
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	0		80	80
U	Rough Sleeping Drugs & Alcohol Grant	DLUHC	0	1,369		1,369
U	Dual Running & Client Level Data	DHSC	0		20	20
	Subtotal Strategic Measures		40,409	3,130	244	43,783
	Business Rates					
U	Section 31 Grant for Business Rate Compensation	DLUHC	14,427	4,671		19,098
U	Business Rates S31 Grant Top-Up	DLUHC	42,662	-2,686		39,976
	Subtotal Business Rates		57,089	1,985	0	59,074

Business Management Report
Position to the end of September 2023
Government Grants 2023/24

Ringfenced	Directorate	Issued By	Esimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Grants held on behalf of Local Enterprise Partnership					
	Oxford Innovation Business Support	BEIS	205			205
R	European Regional Development Fund		900			900
R	DCLG (Local Enterprise Partnership Funding)	DLUHC	500			500
	Subtotal Grants held on behalf of Local Enterprise Partnership		1,605	0	0	1,605
	TOTAL STRATEGIC MEASURES		99,103	5,115	244	104,462
	Total All Grants		447,390	20,043	1,757	469,190

R Ringfenced grant
U Un-ringfenced grant
Issued by
HO Home Office
DHSC Department of Health & Social Care
DfT Department for Transport
DfE Department for Education

DLUHC Department for Levelling Up, Housing and Communities
BEIS Department for Business, Energy & Industrial Strategy
OHID Office for Health Improvement and Disparities
DEFRA Department for Environment, Food and Rural Affairs
AC Arts Council
YJB Youth Justice Board
NDTi National Development team for Inclusion

Business Management & Monitoring Report
Position to the end of September 2023
General Revenue Balances

	Forecast 2023/24	
	£m	£m
General Balances: Outturn 2022/23	22.556	
County Fund Balance		22.556
Planned Contribution to Balances (February 2023)		6.800
Planned Contribution from Balances (June 2023)		0.844
Original forecast outturn position 2023/24		30.200
Additions		
		0.000
Calls on balances deducted		
Staffing costs to support development of One - Fleet approach to the council's vehicles (Supplementary Estimate agreed May 2023)		-0.180
		-0.180
Automatic calls on/returns to balances		
		0.000
Additional Strategic Measures		
Forecast Strategic Measures Overspend /Underpend		0.000
		0.000
Net General Balances		30.020
Calls on / returns to balances requested in this report		
		0.000
Forecast Variation at Year End		
Less forecast overspend (as set out in Annex 1)		-4.202
		-4.202
Forecast Outturn position		25.818
Risk Assessed Level of Balances for 2023/24		30.200

Surplus/(deficit) balances compared to risk assessed level 25.638