

Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	Profiled Budget (Net) October 2013	Actual Expenditure (Net) October 2013	Variation to Budget October 2013	Projected Year end Variance Traffic Light
		Original Budget	Brought Forward from 2012/13 Surplus + Deficit -	Virements to Date	Supplementary Estimates to Date	Latest Estimate						
(1)	(2)	£000 (3)	£000 (4)	£000 (5)	£000 (6)	£000 (7)	£000 (8)	underspend - overspend + £000 (9)	£000 (10)	£000 (11)	£000 (12)	(13)
CEF	Children, Education & Families											
	Gross Expenditure	466,056	0	-12,647	0	453,408	454,225	817	264,541	265,804	1,263	G
	Gross Income	-360,855	0	12,630	0	-348,225	-348,225	0	-202,845	-220,622	-17,776	G
		105,201	0	-17	0	105,183	106,000	817	61,696	45,183	-16,513	G
SCS	Social & Community Services											
	Gross Expenditure	248,298	0	-21,160	0	227,138	232,647	5,509	138,499	135,480	-3,019	A
	Gross Income	-41,382	0	23,350	0	-18,032	-20,197	-2,165	-16,512	-12,073	4,438	R
		206,916	0	2,190	0	209,106	212,450	3,344	121,987	123,406	1,419	G
EE	Environment & Economy											
	Gross Expenditure	141,002	702	2,450	53	144,207	143,787	-420	93,591	84,194	-9,397	G
	Gross Income	-61,735	0	-3,242	0	-64,977	-63,998	979	-47,352	-52,972	-5,620	G
		79,267	702	-792	53	79,230	79,789	559	46,239	31,222	-15,017	G
CEO	Chief Executive's Office											
	Gross Expenditure	30,237	92	2,455	0	32,785	32,690	-95	20,992	21,720	728	G
	Gross Income	-9,675	0	-1,542	0	-11,217	-11,293	-76	-8,391	-9,625	-1,233	G
		20,562	92	913	0	21,568	21,397	-171	12,601	12,095	-505	G
PH1	Public Health											
	Gross Expenditure	25,264	0	327	0	25,591	25,591	0	14,928	9,631	-5,297	G
	Gross Income	-25,264	0	-327	0	-25,591	-25,591	0	-14,928	-19,205	-4,277	G
		0	0	0	0	0	0	0	0	-9,574	-9,574	
	Less recharges to other directorates	-31,257				-31,257	-31,257	0			0	G
		31,257				31,257	31,257	0			0	G
	Directorate Expenditure Total	879,600	794	-28,575	53	851,872	857,683	5,811	532,551	516,829	-15,722	G
	Directorate Income Total	-467,654	0	30,869	0	-436,785	-438,047	-1,262	-290,029	-314,496	-24,467	G
	Directorate Total Net	411,946	794	2,294	53	415,087	419,636	4,549	242,523	202,333	-40,190	G

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		Original Budget £000 (3)	Brought Forward from 2012/13 Surplus + Deficit - £000 (4)	Virements to Date £000 (5)	Supplementary Estimates to Date £000 (6)	Latest Estimate £000 (7)						
(1)	(2)											
	Contributions to (+)/from (-)reserves	-1,818	-794	2,100		-512	-512	0				
	Contribution to (+)/from(-) balances	3,000		-1,500	-53	1,447	-3,102	-4,549				
	Pensions - Past Service Deficit Funding	1,500				1,500	1,500	0				
	Contingency	2,308		-2,300		8	8	0				
	Capital Financing	35,271				35,271	35,271	0				
	Interest on Balances	-4,444				-4,444	-4,444	0				
	Additional funding to be allocated					0	0	0				
	Strategic Measures Budget	35,817	-794	-1,700	-53	33,270	28,721	-4,549				
	Government Grants	-17,083		-594		-17,677	-17,677	0				
	Council Tax	-4,763				-4,763	-4,763	0				
	Revenue Support Grant	-94,487				-94,487	-94,487	0				
	Business Rates Top-Up	-35,694				-35,694	-35,694	0				
	Business Rates From District Councils	-27,287				-27,287	-27,287	0				
	Council Tax Requirement	268,449	0	0	0	268,449	268,449	0				

KEY TO TRAFFIC LIGHTS

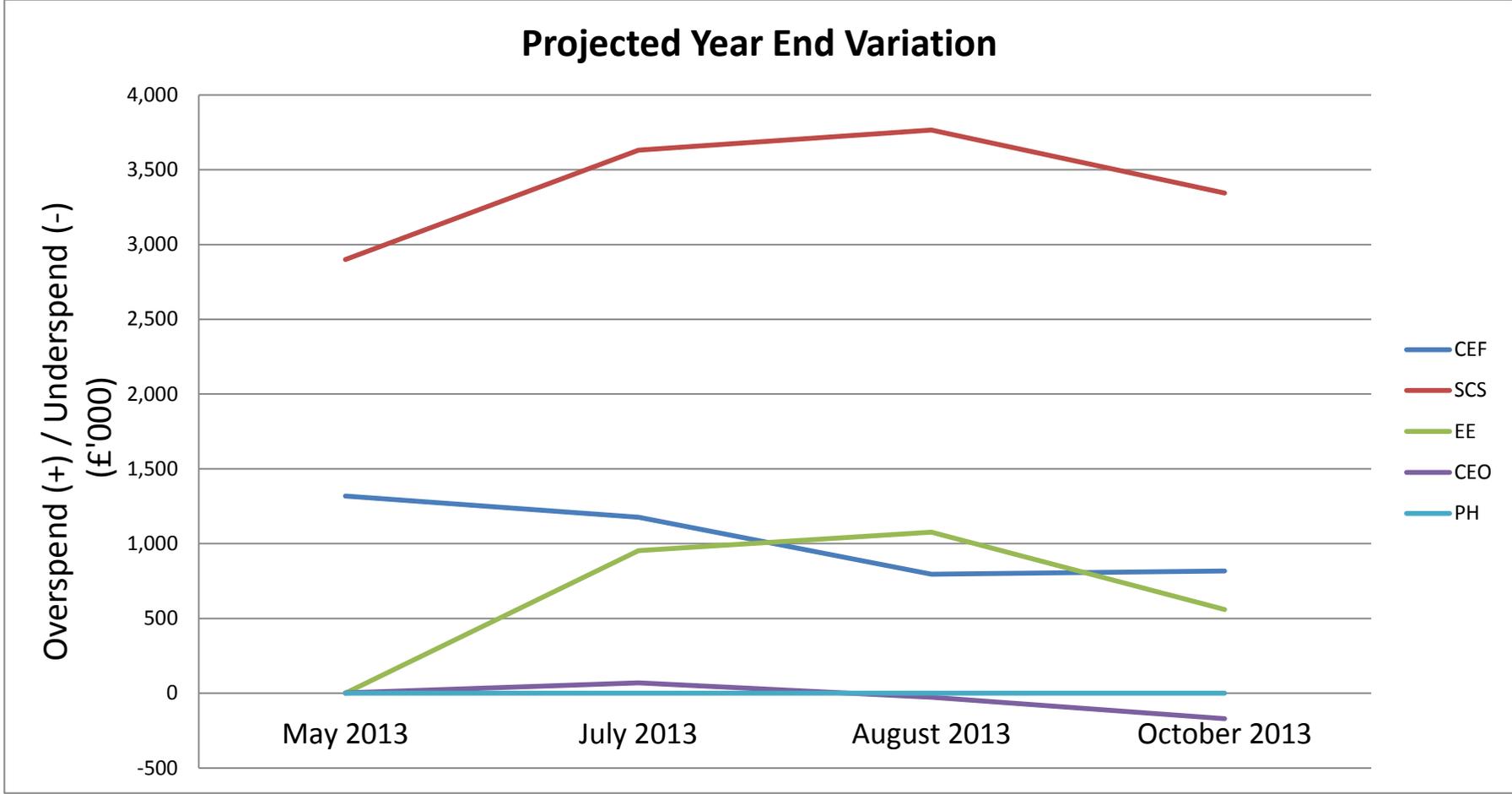
Balanced Scorecard Type of Indicator

Budget	On track to be within +/- 2% of year end budget	G
	On track to be within +/- 5% of year end budget	A
	Estimated outturn showing variance in excess of +/- 5% of year end budget	R

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Ref	Directorate	Projected Year end Variation					
		May 2013 underspend - overspend + £000	Jul 2013 underspend - overspend + £000	Aug 2013 underspend - overspend + £000	Oct 2013 underspend - overspend + £000	Dec 2013 underspend - overspend + £000	Feb 2014 underspend - overspend + £000
(1)	(2)						
CEF	Children, Education & Families						
	Gross Expenditure	1,318	1,177	796	817		
	Gross Income	0	0	0	0		
		1,318	1,177	796	817		
SCS	Social & Community Services						
	Gross Expenditure	3,399	4,389	4,808	5,509		
	Gross Income	-500	-759	-1,043	-2,165		
		2,899	3,630	3,765	3,344		
EE	Environment & Economy						
	Gross Expenditure	0	953	1,399	-420		
	Gross Income	0	0	-323	979		
		0	953	1,076	559		
CEO	Chief Executive's Office						
	Gross Expenditure	80	133	41	-95		
	Gross Income	-78	-63	-67	-76		
		2	70	-26	-171		
PH1	Public Health						
	Gross Expenditure	0	0	0	0		
	Gross Income	0	0	0	0		
		0	0	0	0		
	Less recharges to other directorates	0	0	0	0		
		0	0	0	0		
	Directorate Expenditure Total	4,797	6,652	7,044	5,811		
	Directorate Income Total	-578	-822	-1,433	-1,262		
	Directorate Total Net	4,219	5,830	5,611	4,549		
Change compared to May 2013			1,611	1,392	330		

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		Original Budget	Brought Forward from 2012/13 Surplus + Deficit -	Virements to Date	Supplementary Estimates to Date	Latest Estimate						
(1)	(2)	£000 (3)	£000 (4)	£000 (5)	£000 (6)	£000 (7)	£000 (8)	underspend - overspend + £000 (9)	£000 (10)	£000 (11)	£000 (12)	(13)
CEF1	Education & Early Intervention											
	Gross Expenditure	95,429		5,114	0	100,543	99,642	-901	57,812	49,959	-7,853	G
	Gross Income	-45,485		-3,152	0	-48,637	-48,637	0	-27,994	-30,003	-2,010	G
		49,944	0	1,962	0	51,906	51,005	-901	29,818	19,955	-9,863	G
CEF2	Children's Social Care											
	Gross Expenditure	54,256		-1,984	0	52,272	53,867	1,595	30,419	29,409	-1,010	A
	Gross Income	-5,451		-1	0	-5,452	-5,452	0	-3,102	-2,523	579	G
		48,805	0	-1,985	0	46,820	48,415	1,595	27,317	26,886	-431	A
CEF3	Children, Education & Families Central Costs											
	Gross Expenditure	6,150		-22	0	6,128	6,251	123	3,574	3,715	141	A
	Gross Income	0		0	0	0	0	0	0	0	0	
		6,150	0	-22	0	6,128	6,251	123	3,574	3,715	141	A
CEF4	Schools											
	Gross Expenditure	311,874		-15,756	0	296,118	296,118	0	172,736	182,721	9,986	G
	Gross Income	-311,572		15,783	0	-295,789	-295,789	0	-171,750	-188,095	-16,345	G
		302	0	27	0	329	329	0	986	-5,373	-6,359	G
	Less recharges within directorate	-1,653				-1,653	-1,653	0			0	G
		1,653				1,653	1,653	0			0	G
	Directorate Expenditure Total	466,056	0	-12,648	0	453,408	454,225	817	264,541	265,804	1,263	G
	Directorate Income Total	-360,855	0	12,630	0	-348,225	-348,225	0	-202,845	-220,622	-17,776	G
	Directorate Total Net	105,201	0	-18	0	105,183	106,000	817	61,696	45,183	-16,513	G

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		Original Budget	Brought Forward from 2012/13 Surplus + Deficit -	Virements to Date	Supplementary Estimates to Date	Latest Estimate						
(1)	(2)	£000 (3)	£000 (4)	£000 (5)	£000 (6)	£000 (7)	£000 (8)	underspend - overspend + £000 (9)	£000 (10)	£000 (11)	October 2013 underspend - overspend + £000 (12)	(13)
SCS1	Adult Social Care											
	Gross Expenditure	219,364		-21,550	0	197,814	203,819	6,005	115,422	112,356	-3,067	A
	Gross Income	-47,438		23,708	0	-23,730	-25,895	-2,165	-13,842	-9,345	4,497	R
		171,926	0	2,158	0	174,084	177,924	3,840	101,580	103,011	1,430	A
SCS2	Community Safety											
	Gross Expenditure	3,837		431	0	4,268	4,151	-117	2,467	2,453	-14	A
	Gross Income	-1,243		-431	0	-1,674	-1,674	0	-977	-1,074	-96	G
		2,594	0	0	0	2,594	2,477	-117	1,490	1,380	-110	A
SCS3	Joint Commissioning											
	Gross Expenditure	9,772		17	0	9,789	9,289	-500	5,710	5,199	-511	R
	Gross Income	-2,691		15	0	-2,676	-2,676	0	-1,560	-1,509	51	G
		7,081	0	32	0	7,113	6,613	-500	4,150	3,690	-460	R
SCS4	Fire & Rescue and Emergency Planning											
	Gross Expenditure	25,600		-58	0	25,542	25,663	121	14,900	15,472	572	G
	Gross Income	-285		58	0	-227	-227	0	-132	-146	-14	G
		25,315	0	0	0	25,315	25,436	121	14,767	15,326	559	G
	Less recharges within directorate	-10,275				-10,275	-10,275	0			0	G
		10,275				10,275	10,275	0			0	G
	Directorate Expenditure Total	248,298	0	-21,160	0	227,138	232,647	5,509	138,499	135,480	-3,019	A
	Directorate Income Total	-41,382	0	23,350	0	-18,032	-20,197	-2,165	-16,512	-12,073	4,438	R
	Directorate Total Net	206,916	0	2,190	0	209,106	212,450	3,344	121,987	123,406	1,419	G

KEY TO TRAFFIC LIGHTS**Balanced Scorecard Type of Indicator**

Budget	On track to be within +/- 2% of year end budget
	On track to be within +/- 5% of year end budget
	Estimated outturn showing variance in excess of +/- 5% of year end budget

G
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Pooled Budgets

Original Budget	Latest Budget		Forecast Variance October 2013	Forecast Variance August 2013	Change in Variance
£m	£m		£m	£m	£m
		Older People			
44.614	49.287	Care Homes	+0.074	-0.223	+0.297
22.047	25.610	Community Support Purchasing Budget	+1.878	+1.775	+0.103
15.173	19.800	Prevention & Early Support Services	-1.371	-0.925	-0.446
-4.800	-5.205	Efficiency Savings	+2.406	+1.905	+0.501
	12.122	Staffing & Infrastructure	+0.550	+0.506	+0.044
	-17.327	Client Income	-1.965	-1.043	-0.922
77.034	84.287	Total Older People	1.572	1.995	-0.423
		Physical Disabilities			
3.190	3.190	Care Homes	+0.113	+0.031	+0.082
8.120	8.971	Community Support Purchasing Budget	-0.380	-0.031	-0.349
11.310	12.161	Total Physical Disabilities	-0.267	+0.000	-0.267
0.832	1.505	Equipment	+0.922	+0.941	-0.019
66.976	67.070	Learning Disabilities	+1.613	+1.273	+0.340
156.152	165.023	Total Council Elements of Pooled Budgets	+3.840	+4.209	-0.369

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(1)	(2)	£000 (3)	£000 (4)	£000 (5)	£000 (6)	£000 (7)	£000 (8)	underspend - overspend + £000 (9)	£000 (10)	£000 (11)	underspend - overspend + £000 (12)	(13)
EE1	Strategy and Infrastructure											
	Gross Expenditure	10,591	473	1,675	53	12,792	12,732	-60	7,482	6,191	-1,291	G
	Gross Income	-1,562		-2,259	0	-3,821	-3,821	0	-2,229	-2,447	-218	G
		9,029	473	-584	53	8,971	8,911	-60	5,253	3,744	-1,509	G
EE2	Commercial Services											
	Gross Expenditure	96,681		570	0	97,251	96,677	-574	56,730	44,314	-12,416	G
	Gross Income	-35,986		176	0	-35,810	-34,831	979	-20,888	-22,362	-1,473	A
		60,695	0	746	0	61,441	61,846	405	35,842	21,952	-13,890	G
EE3	Oxfordshire Customer Services											
	Gross Expenditure	49,931	229	205	0	50,365	50,579	214	29,379	33,689	4,310	G
	Gross Income	-40,388		-1,159	0	-41,547	-41,547	0	-24,235	-28,163	-3,928	G
		9,543	229	-954	0	8,818	9,032	214	5,144	5,526	382	A
	Less recharges within directorate	-16,201				-16,201	-16,201	0			0	G
		16,201				16,201	16,201	0			0	G
	Directorate Expenditure Total	141,002	702	2,450	53	144,207	143,787	-420	93,591	84,194	-9,397	G
	Directorate Income Total	-61,735	0	-3,242	0	-64,977	-63,998	979	-47,352	-52,972	-5,620	G
	Directorate Total Net	79,267	702	-792	53	79,230	79,789	559	46,239	31,222	-15,017	G

KEY TO TRAFFIC LIGHTS

Balanced Scorecard Type of Indicator

Budget	On track to be within +/- 2% of year end budget	G
	On track to be within +/- 5% of year end budget	A
	Estimated outturn showing variance in excess of +/- 5% of year end budget	R

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(1)	(2)	£000 (3)	£000 (4)	£000 (5)	£000 (6)	£000 (7)	£000 (8)	underspend - overspend + £000 (9)	£000 (10)	£000 (11)	October 2013 underspend - overspend + £000 (12)	(13)
CEO1	Chief Executive & Business Support											
	Gross Expenditure	1,461		20	0	1,481	1,468	-13	864	677	-187	G
	Gross Income	-688		0	0	-688	-688	0	-401	-401	0	G
		773	0	20	0	793	780	-13	462	275	-187	G
CEO2	Human Resources											
	Gross Expenditure	1,375	92	310	0	1,777	1,777	0	1,036	987	-50	G
	Gross Income	-1,234		0	0	-1,234	-1,234	0	-720	-772	-52	G
		141	92	310	0	543	543	0	317	215	-102	G
CEO3	Corporate Finance & Internal Audit											
	Gross Expenditure	2,534		641	0	3,175	3,175	0	1,852	1,813	-38	G
	Gross Income	-2,472		-87	0	-2,559	-2,559	0	-1,493	-1,545	-52	G
		62	0	554	0	616	616	0	359	269	-90	G
CEO4	Law & Culture											
	Gross Expenditure	21,510		1,039	0	22,549	22,589	40	13,197	14,362	1,165	G
	Gross Income	-5,315		-1,009	0	-6,324	-6,400	-76	-3,713	-4,793	-1,081	G
		16,195	0	30	0	16,225	16,189	-36	9,484	9,569	84	G
CEO5	Strategy & Communications											
	Gross Expenditure	3,399		446	0	3,845	3,723	-122	2,243	2,127	-116	A
	Gross Income	-3,094		-446	0	-3,540	-3,540	0	-2,065	-2,114	-49	G
		305	0	0	0	305	183	-122	178	13	-165	R
CEO6	Corporate & Democratic Core											
	Gross Expenditure	3,086		0	0	3,086	3,086	0	1,800	1,754	-46	G
	Gross Income	0		0	0	0	0	0	0	0	0	G
		3,086	0	0	0	3,086	3,086	0	1,800	1,754	-46	G
	Less recharges within directorate	-3,128				-3,128	-3,128	0			0	G
		3,128				3,128	3,128	0			0	G
	Directorate Expenditure Total	30,237	92	2,456	0	32,785	32,690	-95	20,992	21,720	728	G
	Directorate Income Total	-9,675	0	-1,542	0	-11,217	-11,293	-76	-8,391	-9,625	-1,233	G
	Directorate Total Net	20,562	92	914	0	21,568	21,397	-171	12,601	12,095	-505	G

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Budget	On track to be within +/- 2% of year end budget
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	Estimated outturn showing variance in excess of +/- 5% of year end budget

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PH1	Public Health											
	Gross Expenditure	25,264		327	0	25,591	25,591	0	14,928	9,631	-5,297	G
	Gross Income	-25,264		-327	0	-25,591	-25,591	0	-14,928	-19,205	-4,277	G
		0	0	0	0	0	0	0	0	-9,574	-9,574	
	Less recharges within directorate	0				0	0	0			0	
		0				0	0	0			0	
	Directorate Expenditure Total	25,264	0	327	0	25,591	25,591	0	14,928	9,631	-5,297	G
	Directorate Income Total	-25,264	0	-327	0	-25,591	-25,591	0	-14,928	-19,205	-4,277	G
	Directorate Total Net	0	0	0	0	0	0	0	0	-9,574	-9,574	

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Budget	On track to be within +/- 2% of year end budget	G
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**Financial Monitoring and Business Strategy Delivery Report
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CABINET IS RECOMMENDED TO APPROVE THE VIREMENTS AS DETAILED BELOW:

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CEF	Dec	PE and Sport Grant	CEF4-1	Delegated Budgets	T	1,169.1	-1,169.1
		Dedicated Schools Grant reduction regarding special schools	CEF4-1	Delegated Budgets	T	-2,162.2	2,162.2
			CEF4-2	Early Years Single Funding Formula (Nursery Education Funding)	T	-1.8	1.8
		Dedicated Schools Grant Update	CEF4-1	Delegated Budgets	P	-4,479.6	4,479.6
			CEF4-3	Non-Delegated Schools Costs	P	-153.2	153.2
		Move Home to School transport DSG budget (1)	CEF1-5	School Organisation & Planning (Including Home to School Transport)	P	0.0	616.3
CEF4-4	Schools Support Service Non-Negotiable Recharges		P	0.0	-616.3		
EE	Dec	Realign base budgets to reflect actual activity on GL Codes and aid forecasting.	EE2-22	Property & Facilities Management	P	324.5	-324.5
		Restructure to E&E Business Operations	EE3-1	Management Team	P	-252.5	0.0
			EE3-7	Business Support	P	252.5	0.0
		Move support service recharge budgets from old County Procurement budget to Central Buying Team	EE3-4	County Procurement	P	-78.3	455.6
EE3-8 to EE3-10	OCS Finance		P	78.3	-455.6		
Inter Directorate	Dec	Restructure to E&E Business Operations	CEO5	Strategy & Communications	P	-1,369.1	660.6
			EE3-7	Business Support	P	1,369.1	-660.6
		Transfer of transport budgets to Environment & Economy from Children, Education & Families (2)	CEF1-5	School Organisation & Planning (Including Home to School Transport)	P	-15,210.3	365.0
			EE2-24B	Public Transport	P	15,210.3	-365.0
		Create Transport DSG Recharge to E&E (3)	CEF4-4	Schools Support Service Non-Negotiable Recharges	P	616.3	0.0
			EE2-24B	Public Transport	P	0.0	-616.3
		Create Transport Recharge between CEF and E&E (4)	CEF1-5	School Organisation & Planning (Including Home to School Transport)	P	14,845.3	0.0
EE2-24B	Public Transport		P	0.0	-14,845.3		
Grand Total						10,158.3	-10,158.3

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

VIREMENTS REQUIRING CABINET APPROVAL ACTIONED IN THIS REPORT

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
EE	Oct	Local Sustainability Transport Fund Grant - Create Budget	EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	T	1,539.0	-1,539.0
		Revise Oxfordshire Customer Services budgets to solve shortfall in Workforce Information Budget	EE3-1	Management Team	P	-90.9	0.0
			EE3-2	Education Support Service	P	-257.2	94.9
			EE3-6	Human Resources	P	317.0	0.0
			EE3-8 to EE3-10	OCS Finance	P	-63.9	0.0
SCS	Oct	Remove recharge budget as SAT151 will have actual costs and budget	SCS1-4	Services For All Client Groups	P	-493.9	493.9
		Re-structure Non-Pooled budgets for Older People. Transfer Emergency Duty Team, Adult Protection & Mental Capacity and Adult Information Systems to Services For All Client Groups.	SCS1-1ABC	Older People Non Pool Services	P	-1,806.4	264.0
			SCS1-4	Services For All Client Groups	P	1,806.4	-264.0
Inter-Directorate	Oct	Review of Financial Management	CEO3	Corporate Finance & Internal Audit	P	1,146.0	-135.4
			EE3-1	Management Team	T	-505.1	48.1
					P	5.3	0.0
			EE3-2	Education Support Service	T	-2.2	0.0
					P	67.1	0.0
			EE3-8 to EE3-10	OCS Finance	P	-27.9	0.0
		T	-1,145.9	62.9			
Grand Total						535.2	-48.1
						1,022.7	-1,022.7

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

NEW VIREMENTS FOR CABINET TO NOTE

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CEF	Dec	Create recharge budgets for supported housing provisions.	CEF2-2	Corporate Parenting	T	0.0	-57.1
			CEF2-3	Social Care	T	57.1	0.0
		Create income and expenditure budget lines to reflect income from Oxford City Council	CEF2-2	Corporate Parenting	T	43.0	-43.0
			CEF2-2	Corporate Parenting	T	57.1	0.0
		Offsetting entry to tidy support housing recharge budgets	CEF2-3	Social Care	T	-57.1	0.0
			CEF2-2	Corporate Parenting	P	0.0	57.1
		Reverse recharge budget for supported housing provisions, as this should be temporary not permanent.	CEF2-3	Social Care	P	-57.1	0.0
			CEF1-4	Education	P	167.5	0.0
		Move Raise cost centre from Corporate Parenting service across to Education	CEF2-3	Social Care	P	-167.5	0.0
			CEF1-4	Education	T	6.0	-6.0
		outdoor centres marketing	CEF1-1	Management & Central Costs (including admin and support service recharges)	T	4.4	0.0
		Youth Engagement and Opportunities Administrative post September 2013 to March 2014	CEF1-3	Early Intervention	T	-4.4	0.0
			CEF3-2	Premature Retirement Compensation (PRC)	T	6.8	0.0
		Balance on schools pension budget vired to Premature Retirement Compensation to offset part of the pressure.	CEF4-3	Non-Delegated Schools Costs	T	-6.8	0.0
			CEF1-4	Education	T	29.7	-29.7
Governor services buy-back figures	CEF1-3	Early Intervention	T	-16.0	0.0		
Temporary virement of funds from Thriving families to Kingfisher team for Step Up project.	CEF2-1	Management & Central Costs (including admin and support service recharges)	T	16.0	0.0		
	EE3-1	Management Team	P	2.6	0.0		
EE	Dec	Correct budgets for forecasting purposes reflecting HR budget review	EE3-6	Human Resources	P	-19.7	17.0
			EE3-1	Management Team	P	249.8	-249.8
		Transfer contingency balances to a single budget	EE3-1	Management Team	P	64.3	0.0
		Update budget and Income target to match establishment and estimated income	EE3-8 to EE3-10	OCS Finance	P	51.9	-116.2

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

NEW VIREMENTS FOR CABINET TO NOTE

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
EE	Dec	Create Income Target for planned income from Quest Package to Schools	EE3-1	Management Team	P	25.0	0.0
			EE3-8 to EE3-10	OCS Finance	P	0.0	-25.0
		Temporarily increase employee budget for additional staffing requirements	EE3-1	Management Team	T	-25.0	0.0
			EE3-8 to EE3-10	OCS Finance	T	25.0	0.0
		Redistribute one off carry forward budget	EE3-1	Management Team	T	15.0	0.0
			EE3-6	Human Resources	T	-15.0	0.0
		Increase income target to reflect actual income due from Schools in 2013/2014	EE3-1	Management Team	P	25.0	0.0
			EE3-8 to EE3-10	OCS Finance	P	0.0	-25.0
		Training Budget Tidy 13/14	EE2-1	Commercial Management	P	48.8	0.0
			EE2-31 to EE2-35	Network & Asset Management (Excluding On/Off Street Parking and Park & Rides)	P	-48.8	0.0
		Quest income relating to HR services to be recoded to reflect reality	EE3-2	Education Support Service	P	0.0	140.9
			EE3-6	Human Resources	P	0.0	-140.9
		Section 42 Budget Adjustment 13/14	EE2-31 to EE2-35	Network & Asset Management (Excluding On/Off Street Parking and Park & Rides)	T	35.2	0.0
			EE2-4	Highways & Transport Operations Delivery	T	-35.2	0.0
		Realign salary budgets to correct cost centres following restructure	EE2-21	Management	P	104.4	0.0
			EE2-22	Property & Facilities Management	P	-139.7	0.0
			EE2-23	Programme Management	P	35.3	0.0
		Temporary Virement to K20100 Oxford Total Retrofit and NC3500 Historic & Natural Environment	EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	T	-90.0	90.0
		Salary budget - transfer of staff for year's budget moved from Learning&Development to ICT	EE3-3	ICT	P	22.5	0.0
			EE3-6	Human Resources	P	-22.5	0.0
Salary budget - transfer of staff for 7 months back from ICT to Learning&Development	EE3-3	ICT	T	-13.1	0.0		
	EE3-6	Human Resources	T	13.1	0.0		

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

NEW VIREMENTS FOR CABINET TO NOTE

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
SCS	Dec	Amend Income & Expenditure budgets to reflect expected income	SCS2-2	Gypsy & Traveller Services	P	45.0	-45.0
		Budget transfer to Adult Social Improvement Programme	SCS1-1ABC	Older People Non Pool Services	P	-195.7	0.0
		Transfer budget from Adult Social Improvement Programme to Community Development	SCS1-4	Services For All Client Groups	P	195.7	0.0
			SCS1-1ABC	Older People Non Pool Services	T	17.0	0.0
		Transfer of Budget to Adult Social Improvement programme	SCS1-4	Services For All Client Groups	T	-17.0	0.0
			SCS1-1ABC	Older People Non Pool Services	P	-10.9	0.0
		Transfer of Equipment budgets from SPB3 Equipment Pooled Budget to SPB1 Older Peoples Pooled Budget as part of BPC	SPB3	Equipment Pooled Budget	P	-2,684.9	2,684.9
Inter-Directorate	Dec	Re-allocate Skills Reward Grant to Oxfordshire Libraries	CEO4	Law & Culture	T	11.1	0.0
			EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	T	-11.1	0.0
		Transferring funds of £50,000 into cost centre R42600 for Ofsted Ready Data and Oxford Pupil Training	CEF1-4	Education	T	-50.0	0.0
			EE3-2	Education Support Service	T	50.0	0.0
		Temporary virement of funds from SCS to CEF Supporting people budget pressures	CEF2-2	Corporate Parenting	T	66.8	0.0
			SCS1-4	Services For All Client Groups	T	-66.8	0.0
		Skills Reward Grant reallocation to Oxfordshire Libraries	CEO4	Law & Culture	T	10.0	0.0
			EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	T	-10.0	0.0
Grand Total						-2,252.3	2,252.3

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

Ringfenced Government Grant Details - 2013/14

Directorate	Budget Book	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this month	Latest Allocation
	£m	£m	£m	£m
Children, Education & Families				
Ringfenced Grants				
Additional Grant for Schools	0.000	0.079		0.079
Adoption Improvement Grant (DfE)	0.000	0.417		0.417
Asylum UASC Fieldwork (reimbursement from Home Office)	0.795	-0.139		0.656
Dedicated Schools Grant	312.927	-13.526	-2.164	297.237
Education Funding Agency	7.813	0.427		8.240
Intensive Interventions Programme (DfE)	0.200			0.200
Music	0.631			0.631
National Citizen Service	0.309			0.309
Pupil Premium	9.636			9.636
Remand	0.171	-0.027		0.144
Youth Justice Board	0.876	-0.140		0.736
PE and Sports Grant			1.169	1.169
Total Children, Education & Families	333.358	-12.909	-0.995	319.454

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013**

Ringfenced Government Grant Details - 2013/14

Directorate	Budget Book	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this month	Latest Allocation
	£m	£m	£m	£m
<u>Environment & Economy</u>				
<u>Strategy & Infrastructure</u>				
DCLG (Local Enterprise Partnership Funding)	0.125	0.375		0.500
Local Sustainability Transport Fund Grant		1.539		1.539
<u>Commercial Services</u>				
Natural England - National Trails	0.230			0.230
<u>Oxfordshire Customer Services</u>				
Skills Funding Agency - Adult Education	3.854			3.854
Education Funding Agency (Formerly the YPLA)	0.270			0.270
Total Environment & Economy	4.479	1.914	0.000	6.393
Total	337.837	-10.995	-0.995	325.847

**October Financial Monitoring & Business Strategy Delivery Report
CABINET 17 December 2013**

**Oxfordshire County Council's Treasury Management Lending List
as at 22 November 2013**

Counterparty Name	Lending Limits			
	Standard Limit £	Group Limit £	Group	Period Limit
<u>PENSION FUND Call Accounts / Money Market Funds</u>				
Santander UK plc - PF A/c				O/N
Lloyds TSB Bank plc - Callable Deposit A/c (OXFORDCCPEN)				12 mths
Royal Bank of Scotland Liquidity Select A/c				O/N
Ignis Sterling Liquidity Fund - (Pension Fund)				6 mths
<u>Call Accounts / Money Market Funds</u>				
Santander UK plc - Main A/c	5,000,000	5,000,000	a	O/N
Close Brothers Ltd - 95 day notice A/c	10,000,000	10,000,000	d	100 days
Lloyds TSB Bank plc - Callable Deposit A/c	25,000,000	25,000,000	b	12 mths
Royal Bank of Scotland - Call A/c	10,000,000			O/N
Svenska Handelsbanken - Call A/c	25,000,000	25,000,000	c	12 mths
Goldman Sachs Sterling Liquid Reserves Fund	25,000,000			6 mths
Deutsche Managed Sterling Fund	25,000,000			6 mths
Prime Rate	12,000,000			6 mths
Ignis Sterling Liquidity Fund - (County Council)	25,000,000			6 mths
Morgan Stanley Sterling Liquidity Fund	5,000,000			O/N
Legal and General Investment Management	25,000,000			6 mths
<u>Money Market Deposits</u>				
Santander UK plc Time Deposit Facility	5,000,000	5,000,000	a	O/N
Bank of Montreal	25,000,000			12 mths
Bank of Nova Scotia	25,000,000			12 mths
Barclays Bank Plc	15,000,000			6 mths
Canadian Imperial Bank of Commerce	25,000,000			12 mths
Close Brothers Ltd	10,000,000	10,000,000	d	100 days
Commonwealth Bank of Australia	25,000,000			12 mths
Credit Suisse	15,000,000			100 days
DBS Bank (Development Bank of Singapore)	25,000,000			12 mths
Debt Management Account Deposit Facility	100% Portfolio			6 mths
English, Welsh and Scottish Local Authorities (limit applies to individual authorities)	30,000,000			3 years
HSBC Bank plc	25,000,000			12 mths
JP Morgan Chase Bank	15,000,000			9 mths

**October Financial Monitoring & Business Strategy Delivery Report
CABINET 17 December 2013**

**Oxfordshire County Council's Treasury Management Lending List
as at 22 November 2013**

Counterparty Name	Lending Limits			
	Standard Limit £	Group Limit £	Group	Period Limit
Lloyds TSB Bank plc	25,000,000	25,000,000	b	12 mths
National Australia Bank	25,000,000			12 mths
National Bank of Canada	10,000,000			6 mths
Nationwide Building Society	15,000,000			6 mths
Oversea-Chinese Banking Corp	25,000,000			12 mths
Royal Bank of Canada	25,000,000			6 mths
Royal Bank of Scotland	10,000,000			O/N
Standard Chartered Bank	25,000,000			12 mths
Svenska Handelsbanken	25,000,000	25,000,000	c	12 mths
Toronto-Dominion Bank	25,000,000			12 mths
United Overseas Bank	25,000,000			12 mths

Provisional Outturn Report
CABINET - 17 December 2013
EARMARKED RESERVES

Earmarked Reserves	2013/14			Balance at 31 March 2014 £000	August 2013 Balance at 31 March 2013 £000	Change in Closing Balance Forecast £000	Commentary
	Balance at 1 April 2013 £000	Movement					
		Contributions from Reserve £000	Contributions to Reserve £000				
Revenue Reserves							
Schools' Reserves	27,235	-2,699	125	24,661	24,661	0	Includes forecast of £1.613m going to schools who have converted to academy status. □
Cross Directorate Reserves							
Vehicle and Equipment Reserve	2,780	-1,227	69	1,622	2,409	-787	Includes £1.334m to replace Fire and Rescue Vehicles and Equipment in future years
Grants and Contributions Reserve	11,873	-7,418	1,757	6,212	5,301	911	Includes Dedicated Schools Grant (£8.898m)
ICT Projects	2,134	-1,205	0	929	929	0	To be used to fund ICT projects that span financial years including Framework-i in CE&F and the replacement for OCN
Total Cross Directorate	16,787	-9,850	1,826	8,763	8,639	124	
Directorate Reserves							
CE&F							
CE&F Commercial Services	1,027	-354	0	673	634	39	To be used to support commercial services within CE&F. Includes Oxfordshire Children's Safeguarding Board (£0.330m), Outdoor Education Centres (£0.186m) and Governor Services (£0.167m).
Joint Working with Police	779	-507	0	272	272	0	To fund a two year project due to anticipated increase in referrals and work. Planned to be spent by October 2014.
School Intervention Fund	1,418	-1,418	239	239	55	184	For school improvement projects in line with Education Strategy. Planned to be spent in 2013/14.
Thriving Families	800	0	807	1,607	1,043	564	Will be used to fund Thriving Families project in 2013/14 and 2014/15 along with government grant.
Children's Social Care	195	-195	0	0	0	0	Balance of carry forwards from 2011/12 to be spent in 2013/14. Includes balance of funding for Framework-i developments post. volunteer co-ordinator post. work on adoption process and Corporate Parenting review.
Foster Carer Loans	225	-46	17	196	242	-46	To meet Children's Act loans write off and interest costs in future years.
Academies Conversion Support	740	-323	0	417	277	140	To manage the costs arising in legal services, human resources, property, finance and other areas as a consequence of school conversions to academies, and to provide the opportunity to investigate and implement alternate trust structures for groups of schools considering conversion to academies.
Staff Training & Development	258	-185	0	73	73	0	Balance of funding agreed by Council in February 2011 for training and staff development towards new ways of working following restructure within CE&F. Balance of apprentice carry forward funding. To be spent by 2014/15.
CE&F Pay Protection Costs	320	-57	0	263	263	0	To meet pay protection costs over next 5 years.
Early Intervention Service Reserve	850	-534	0	316	316	0	To fund various projects with the Early Intervention Service and the replacement of equipment
Total CE&F	6,612	-3,619	1,063	4,056	3,175	881	

Provisional Outturn Report
CABINET - 17 December 2013
EARMARKED RESERVES

Earmarked Reserves	2013/14				August 2013 Balance at 31 March 2013 £000	Change in Closing Balance Forecast £000	Commentary
	Balance at 1 April 2013 £000	Movement		Balance at 31 March 2014 £000			
		Contributions from Reserve £000	Contributions to Reserve £000				
S&CS							
Older People Pooled Budget Reserve	7,469	-5,461	150	2,158	2,158	0	To be used in future years as agreed by the Joint Management Group
Physical Disabilities Pooled Budget Reserve	1,311	-267	0	1,044	1,044	0	To be used in future years as agreed by the Joint Management Group
Learning Disabilities Pooled Budget Reserve	204	-204	0	0	0	0	To be used in future years as agreed by the Joint Management Group
Fire Control	803	-320	0	483	483	0	This reserve holds the funding agreed on the fire control project (Oxfordshire/Berkshire/Buckinghamshire Fire Control Centre) and the Fire Link projects which will be used in future years.
Fire & Rescue & Emergency Planning Reserve	161	-50	0	111	111	0	To be used for unbudgeted fire hydrant work and renewal of IT equipment
Community Safety Reserve	89	-33	48	104	15	89	This reserve will be used to for works at the Redbridge Gypsy and Travellers site and to support the cost of complex Trading Standards investigations.
Total S&CS	10,037	-6,335	198	3,900	3,811	89	
E&E							
Highways and Transport Reserve	385	-352	0	33	33	0	Will be used to support the revenue budget in 2013/14
Area Stewardship	862	-862	0	0	0	0	Remaining funding available for the Area Stewardship scheme
On Street Car Parking	2,232	-1,700	980	1,512	1,512	0	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.
Countryside Ascott Park - Historical Trail	20	0	1	21	21	0	
Carbon Reduction	60	-60	0	0	0	0	
SALIX Energy Schemes	20	0	0	20	20	0	To be used for energy saving schemes in the future
Dix Pit WRC Development	13	0	0	13	13	0	
Oxfordshire Waste Partnership Joint Reserve	133	0	0	133	133	0	This reserve holds the revenue proportion of the unutilised element of the performance reward grant secured by the Oxfordshire Waste Partnership (OWP)
Dix Pit Engineering Works & WRC Development	691	0	0	691	691	0	To fund engineering work at Dix Pit waste management site
Waste Management	3,249	-3,249	0	0	3,129	-3,129	To fund a number of financial liabilities including the cessation of landfill site contracts, a contribution to the capital programme with regard to the Waste Recycling Strategy and the Energy from Waste (EFW) architectural enhancements due to revised planning conditions.
Property Disposal Costs	227	-50	0	177	177	0	To meet disposal costs in excess of the 4% eligible to be charged against capital receipts
Developer Funding (Revenue)	305	0	0	305	305	0	To meet the costs of monitoring Section 106 agreements
West End Partnership	86	-36	0	50	50	0	This reserve is to ring-fence funding relating to the West End Project
Catering Investment Fund (formerly FWT)	1,231	-283	0	948	1,231	-283	To be used to invest in the business plus a contingency for unforeseen costs
Asset Rationalisation	765	-415	0	350	350	0	Investment fund for the implementation of the asset rationalisation strategy
Job Clubs	0	0	55	55	55	55	Remainder of 2012/13 carry forward. To be spent on Job Clubs in 2014/15
Minerals and Waste Project	191	-191	0	0	0	0	To fund the Minerals and Waste project
Joint Use (moved from CE&F)	552	0	638	1,190	552	638	Will be used to support the joint-use agreements with the district councils in future years.
LABGI Funding to support Local Enterprise Partnership (Moved from Corporate)	315	-171	0	144	144	0	This reserve contains LABGI funding that has been allocated by Cabinet to support the Local Enterprise Partnership that will be spent in 2013/14 and 2014/15. It is proposed to transfer this reserve to Environment & Economy from 2013/14.
OCS Development Reserves	2,228	-1,543	0	685	685	0	To be used to develop the Customer Service Centre and the Transforming Oxfordshire Customer Services Project
Money Management Reserve	150	0	0	150	150	0	Contingency in case of an overspend if income received is less than budget
Oxfordshire - Buckinghamshire partnership	241	0	0	241	241	0	This reserve is to ring-fence funding for the Oxfordshire & Buckinghamshire Partnership graduate teacher training programme
Total E&E	13,956	-8,912	1,674	6,718	9,492	-2,719	

Provisional Outturn Report
CABINET - 17 December 2013
EARMARKED RESERVES

Earmarked Reserves	2013/14				August 2013 Balance at 31 March 2013 £000	Change in Closing Balance Forecast £000	Commentary
	Balance at 1 April 2013 £000	Movement		Balance at 31 March 2014 £000			
		Contributions from Reserve £000	Contributions to Reserve £000				
Chief Executive's Office							
Big Society Fund	90	-90	0	0	0	0	Balance of the 2012/13 Big Society Fund being used in 2013/14 This provides cover for any unbudgeted CIPFA trainee costs - pay costs fluctuate according to the qualification level that the current trainees have reached To support the project as it continues To support various projects that will be completed by 2014 This will be used to support the costs of the May 2013 election. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve. To be used for refurbishing the Registration buildings and facilities Of which £1.002m will be used to update software & hardware to maintain an effective library management system.
CIPFA Trainees	58	0	0	58	58	0	
Change Management & New Ways of Working	135	-135	0	0	66	-66	
Coroner's Service	133	0	0	133	133	0	
Council Elections	536	-536	0	0	0	0	
Registration Service	553	0	122	675	675	0	
Cultural Services Reserve	1,391	-141	191	1,441	1,441	0	
Total - CEO	2,896	-902	313	2,307	2,373	-66	
Directorate Reserves	33,501	-19,768	3,248	16,981	18,851	-1,815	
Corporate							
Carry Forward Reserve	3,168	-3,168	0	0	0	0	
Efficiency Reserve	3,384	0	2,374	5,758	5,758	0	
Corporate Total	6,552	-3,168	2,374	5,758	5,758	0	
Total Revenue Reserves	84,075	-35,485	7,573	56,163	57,909	-1,691	
Other Reserves							This reserve has been established for the purpose of financing capital expenditure in future years This reserve has been established to facilitate, through forward funding, the timely provision of infrastructure that supports planned growth. This reserve was created as part of the 2008/09 budget setting process to meet the costs of borrowing for increased funding for the capital programme. Similar contributions are to be made each year with draw downs being required as costs are incurred.
Insurance Reserve	4,736	0	0	4,736	4,736	0	
Capital Reserves							
Capital Reserve	18,419	0	0	18,419	18,419	0	
Rolling Fund Reserve	1,559	0	491	2,050	2,050	0	
Prudential Borrowing Reserve	6,326	0	950	7,276	7,276	0	
Total Capital Reserves	26,304	0	1,441	27,745	27,745	0	
Cash Flow Reserves							The creation of a budget reserve was agreed as part of the 2009/10 budget setting process. This sum will be available to spend on a one-off basis in future years when there are limited resources available to allocate in the Medium Term Financial Plan. This reserve is being used to manage the cash flow implications of the variations to the Medium Term Financial Plan.
Budget Reserve - 2009/10 to 2013/14	3,341	-3,341	0	0	0	0	
Budget Reserve - 2013/14 to 2016/17	17,211	-8,962	11,144	19,393	19,393	0	
Total Cash Flow Reserves	20,552	-12,303	11,144	19,393	19,393	0	
Total Other Reserves	51,592	-12,303	12,585	51,874	51,874	0	
Total Reserves	135,667	-47,788	20,158	108,037	109,783	-1,691	

Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 December 2013
Year End Revenue Balances

Date	Forecast 2013/14		Budget 2013/14
	£m	£m	£m
Outturn 2012/13	18.733		16.193
County Fund Balance		18.733	16.193
Planned Contribution to Balances		3.000	3.000
Planned Contribution from Balances		-1.500	-1.500
Original forecast outturn position 2012/13		20.233	17.693
Additions			
		0.000	0.000
Calls on balances deducted			
Increased Flood Defence Levy in 2013/14	-0.053		
Total calls on balances		-0.053	-2.000
Automatic calls on/returns to balances			
		0.000	
Additional Strategic Measures		0.000	
Other items		0.000	
Net Balances		20.180	15.693
Total Gross Expenditure Budget		972.873	408.616
Balances as a % of Gross Expenditure		2.07%	3.84%
Net Balances		20.180	
Calls on / returns to balances agreed but not actioned			
		0.000	
Calls on / returns to balances requested in this report			
		0.000	
Forecast Overspend			
Forecast directorate overspend (as set out in Annex 1)		-4.549	
		0.000	
Revised Outturn position		15.631	