

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	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)	(13)
CEF	Children, Education & Families								
	Gross Expenditure	466,056	0	-17,914	0	448,142	449,452	1,310	G
	Gross Income	-360,855	0	18,582	0	-342,273	-342,273	0	G
		105,201	0	668	0	105,869	107,179	1,310	G
SCS	Social & Community Services								
	Gross Expenditure	248,298	0	-21,019	0	227,279	231,641	4,362	G
	Gross Income	-41,382	0	23,323	0	-18,059	-20,813	-2,754	R
		206,916	0	2,304	0	209,220	210,828	1,608	G
EE	Environment & Economy								
	Gross Expenditure	141,002	702	19,241	53	160,999	170,195	9,196	R
	Gross Income	-61,735	0	-19,989	0	-81,723	-92,309	-10,586	R
		79,267	702	-748	53	79,276	77,886	-1,390	G
CEO	Chief Executive's Office								
	Gross Expenditure	30,237	92	1,276	0	31,605	33,952	2,347	R
	Gross Income	-9,675	0	-1,024	0	-10,699	-13,749	-3,050	R
		20,562	92	252	0	20,906	20,203	-703	A
PH1	Public Health								
	Gross Expenditure	25,264	0	434	0	25,698	25,698	0	G
	Gross Income	-25,264	0	-434	0	-25,698	-25,698	0	G
		0	0	0	0	0	0	0	
	Less recharges to other directorates	-31,257				-31,257	-31,257	0	G
		31,257				31,257	31,257	0	G
	Directorate Expenditure Total	879,600	794	-17,982	53	862,466	879,681	17,215	G
	Directorate Income Total	-467,654	0	20,458	0	-447,195	-463,585	-16,390	A
	Directorate Total Net	411,946	794	2,476	53	415,271	416,096	825	G

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income £000 (8)	Projected Year end Variation underspend - overspend + £000 (9)	Projected Year end Variance Traffic Light (13)
		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	622	-825	
	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	32,445	-825	
	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	182	0	268,633	268,633	0	

KEY TO TRAFFIC LIGHTS

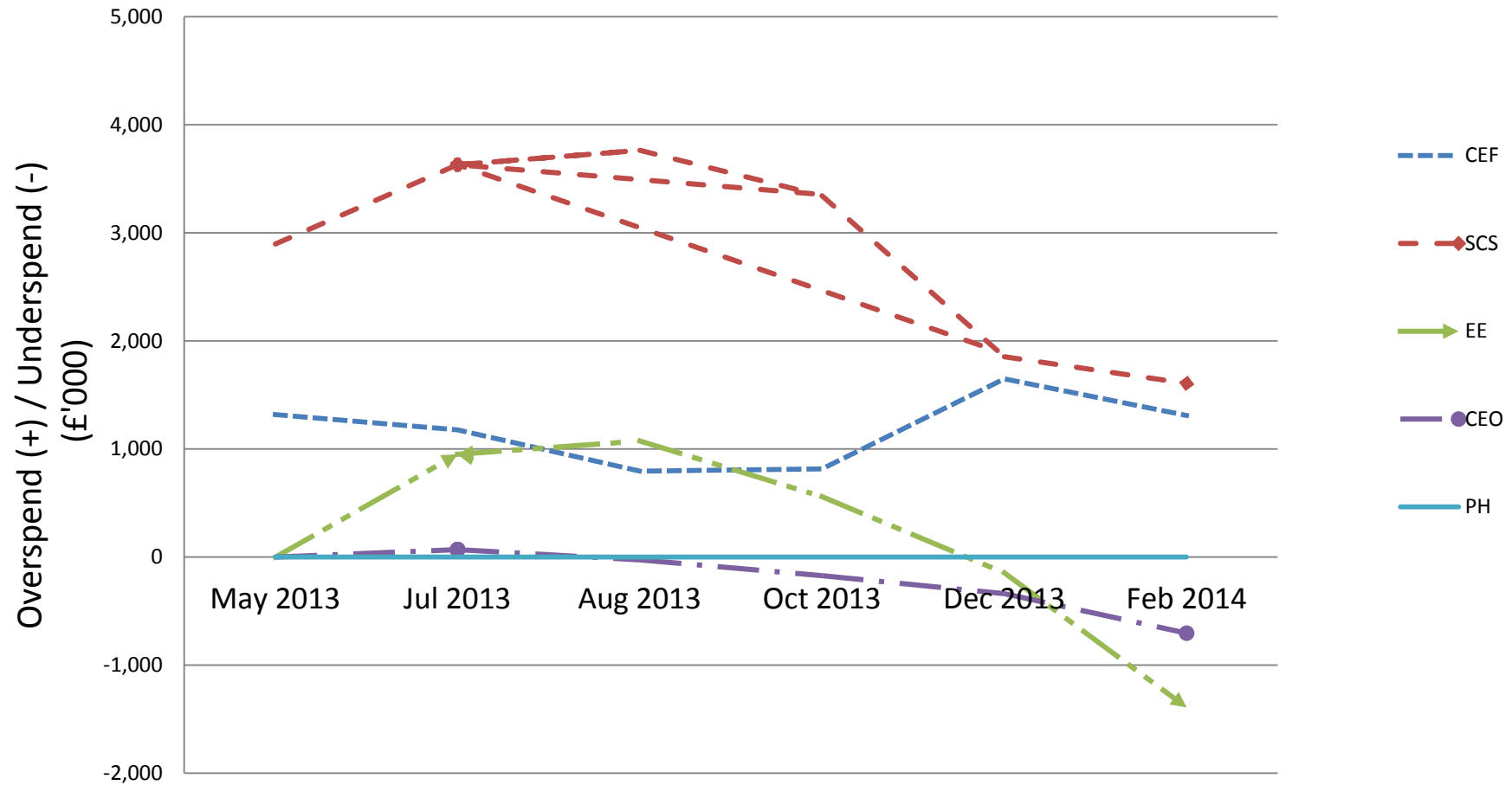
Budget	On track to be within +/- 2% of year end budget	G
	On track to be within +/- 5% of year end budget	A
	Estimated outturn showing variance in excess of +/- 5% of year end budget	R

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

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	1,649	1,310
	Gross Income	0	0	0	0	0	0
		1,318	1,177	796	817	1,649	1,310
SCS	Social & Community Services						
	Gross Expenditure	3,399	4,389	4,808	5,509	4,337	4,362
	Gross Income	-500	-759	-1,043	-2,165	-2,483	-2,754
		2,899	3,630	3,765	3,344	1,854	1,608
EE	Environment & Economy						
	Gross Expenditure	0	953	1,399	-420	-411	9,196
	Gross Income	0	0	-323	979	267	-10,586
		0	953	1,076	559	-144	-1,390
CEO	Chief Executive's Office						
	Gross Expenditure	80	133	41	-95	1,800	2,347
	Gross Income	-78	-63	-67	-76	-2,138	-3,050
		2	70	-26	-171	-338	-703
PH1	Public Health						
	Gross Expenditure	0	0	0	0	0	0
	Gross Income	0	0	0	0	0	0
		0	0	0	0	0	0
	Less recharges to other directorates	0	0	0	0	0	0
		0	0	0	0	0	0
	Directorate Expenditure Total	4,797	6,652	7,044	5,811	7,375	17,215
	Directorate Income Total	-578	-822	-1,433	-1,262	-4,354	-16,390
	Directorate Total Net	4,219	5,830	5,611	4,549	3,021	825

Financial Monitoring and Business Strategy Delivery Report
 CABINET - 15 April 2014
 Budget Monitoring

Projected Year End Variation



Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	Projected Year end Variance Traffic Light Indicator
		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)	(13)
CEF1	Education & Early Intervention								
	Gross Expenditure	95,429		4,829	0	100,258	100,230	-28	G
	Gross Income	-45,485		-2,175	0	-47,660	-47,660	0	G
		49,944	0	2,654	0	52,598	52,570	-28	G
CEF2	Children's Social Care								
	Gross Expenditure	54,256		-1,954	0	52,302	53,490	1,188	A
	Gross Income	-5,451		-37	0	-5,488	-5,488	0	G
		48,805	0	-1,991	0	46,814	48,002	1,188	A
CEF3	Children, Education & Families Central Costs								
	Gross Expenditure	6,150		-22	0	6,128	6,278	150	A
	Gross Income	0		0	0	0	0	0	
		6,150	0	-22	0	6,128	6,278	150	A
CEF4	Schools								
	Gross Expenditure	311,874		-20,767	0	291,107	291,107	0	G
	Gross Income	-311,572		20,794	0	-290,778	-290,778	0	G
		302	0	27	0	329	329	0	G
	Less recharges within directorate	-1,653				-1,653	-1,653	0	G
		1,653				1,653	1,653	0	G
	Directorate Expenditure Total	466,056	0	-17,914	0	448,142	449,452	1,310	G
	Directorate Income Total	-360,855	0	18,582	0	-342,273	-342,273	0	G
	Directorate Total Net	105,201	0	668	0	105,869	107,179	1,310	G

KEY TO TRAFFIC LIGHTS

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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	Projected Year end Variance Traffic Light Indicator
		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)	(13)
SCS1	Adult Social Care								
	Gross Expenditure	219,364		-21,575	0	197,789	202,790	5,001	A
	Gross Income	-47,438		23,681	0	-23,757	-26,511	-2,754	R
		171,926	0	2,106	0	174,032	176,279	2,247	G
SCS2	Community Safety								
	Gross Expenditure	3,837		431	0	4,268	4,157	-111	A
	Gross Income	-1,243		-431	0	-1,674	-1,674	0	G
		2,594	0	0	0	2,594	2,483	-111	A
SCS3	Joint Commissioning								
	Gross Expenditure	9,772		183	0	9,955	9,306	-649	R
	Gross Income	-2,691		15	0	-2,676	-2,676	0	G
		7,081	0	198	0	7,279	6,630	-649	R
SCS4	Fire & Rescue and Emergency Planning								
	Gross Expenditure	25,600		-58	0	25,542	25,663	121	G
	Gross Income	-285		58	0	-227	-227	0	G
		25,315	0	0	0	25,315	25,436	121	G
	Less recharges within directorate	-10,275				-10,275	-10,275	0	G
		10,275				10,275	10,275	0	G
	Directorate Expenditure Total	248,298	0	-21,019	0	227,279	231,641	4,362	G
	Directorate Income Total	-41,382	0	23,323	0	-18,059	-20,813	-2,754	R
	Directorate Total Net	206,916	0	2,304	0	209,220	210,828	1,608	G

KEY TO TRAFFIC LIGHTS

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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014

Pooled Budgets

Original Budget	Latest Budget		Forecast Variance February 2014	Forecast Variance December 2013	Change in Variance
£m	£m		£m	£m	£m
		Older People			
44.614	49.161	Care Homes	+1.910	+2.388	-0.478
22.047	25.238	Community Support Purchasing Budget	+1.002	+2.240	-1.238
15.173	19.799	Prevention & Early Support Services	-1.801	-2.153	+0.352
-4.800	-2.405	Efficiency Savings	+0.116	+0.000	+0.116
	12.179	Staffing & Infrastructure	+0.363	+0.487	-0.124
	-17.327	Client Income	-2.754	-2.483	-0.271
77.034	86.645	Total Older People	-1.164	0.479	-1.643
		Physical Disabilities			
3.190	3.190	Care Homes	+0.191	+0.211	-0.020
8.120	8.971	Community Support Purchasing Budget	-0.641	-0.526	-0.115
11.310	12.161	Total Physical Disabilities	-0.450	-0.315	-0.135
		Equipment			
0.832	1.505		+0.445	+0.439	+0.006
		Learning Disabilities			
66.976	67.068	Oxfordshire Clinical Commissioning Group Elements	+1.829	+1.613	+0.216
		Older People			
24.239	87.379		+3.314	+2.981	+0.333
6.560	6.802	Physical Disabilities	+0.166	+0.291	-0.125
0.308	1.142	Equipment	+0.380	+0.406	-0.026
31.107	95.323	Total Oxfordshire Clinical Commissioning Group Elements	+3.860	+3.678	+0.182

CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	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)	(13)
EE1	Strategy and Infrastructure								
	Gross Expenditure	10,591	473	1,515	53	12,632	13,269	637	R
	Gross Income	-1,562		-2,259	0	-3,821	-4,979	-1,158	R
		9,029	473	-744	53	8,811	8,290	-521	R
EE2	Commercial Services								
	Gross Expenditure	96,681		16,484	0	113,165	118,717	5,552	A
	Gross Income	-35,986		-16,193	0	-52,179	-58,310	-6,131	R
		60,695	0	291	0	60,986	60,407	-579	G
EE3	Oxfordshire Customer Services								
	Gross Expenditure	49,931	229	1,243	0	51,403	54,410	3,007	R
	Gross Income	-40,388		-1,536	0	-41,924	-45,221	-3,297	R
		9,543	229	-293	0	9,479	9,189	-290	A
	Less recharges within directorate	-16,201				-16,201	-16,201	0	G
		16,201				16,201	16,201	0	G
	Directorate Expenditure Total	141,002	702	19,242	53	160,999	170,195	9,196	R
	Directorate Income Total	-61,735	0	-19,988	0	-81,723	-92,309	-10,586	R
	Directorate Total Net	79,267	702	-746	53	79,276	77,886	-1,390	G

KEY TO TRAFFIC LIGHTS

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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14				Outturn Forecast Year end Spend/Income	Projected Year end Variation	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)	(13)
CEO1	Chief Executive & Business Support								
	Gross Expenditure	1,461		0	0	1,461	1,359	-102	R
	Gross Income	-688		0	0	-688	-688	0	G
		773	0	0	0	773	671	-102	R
CEO2	Human Resources								
	Gross Expenditure	1,375	92	314	0	1,781	1,770	-11	G
	Gross Income	-1,234		0	0	-1,234	-1,311	-77	R
		141	92	314	0	547	459	-88	R
CEO3	Corporate Finance & Internal Audit								
	Gross Expenditure	2,534		787	0	3,321	3,674	353	R
	Gross Income	-2,472		-230	0	-2,702	-3,089	-387	R
		62	0	557	0	619	585	-34	R
CEO4	Law & Culture								
	Gross Expenditure	21,510		1,054	0	22,564	24,520	1,956	R
	Gross Income	-5,315		-1,009	0	-6,324	-8,615	-2,291	R
		16,195	0	45	0	16,240	15,905	-335	A
CEO5	Strategy & Communications								
	Gross Expenditure	3,399		-879	0	2,520	2,714	194	R
	Gross Income	-3,094		215	0	-2,879	-3,174	-295	R
		305	0	-664	0	-359	-460	-101	R
CEO6	Corporate & Democratic Core								
	Gross Expenditure	3,086		0	0	3,086	3,043	-43	G
	Gross Income	0		0	0	0	0	0	
		3,086	0	0	0	3,086	3,043	-43	G
	Less recharges within directorate	-3,128				-3,128	-3,128	0	G
		3,128				3,128	3,128	0	G
	Directorate Expenditure Total	30,237	92	1,276	0	31,605	33,952	2,347	R
	Directorate Income Total	-9,675	0	-1,024	0	-10,699	-13,749	-3,050	R
	Directorate Total Net	20,562	92	252	0	20,906	20,203	-703	A

KEY TO TRAFFIC LIGHTS

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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Budget Monitoring

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income £000 (8)	Projected Year end Variation underspend - overspend + £000 (9)	Projected Year end Variance Traffic Light (13)
		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)								
PH1	Public Health								
	Gross Expenditure	25,264		434	0	25,698	25,698	0	G
	Gross Income	-25,264		-434	0	-25,698	-25,698	0	G
		0	0	0	0	0	0	0	
	Less recharges within directorate	0 0				0 0	0 0	0 0	
	Directorate Expenditure Total	25,264	0	434	0	25,698	25,698	0	G
	Directorate Income Total	-25,264	0	-434	0	-25,698	-25,698	0	G
	Directorate Total Net	0	0	0	0	0	0	0	

KEY TO TRAFFIC LIGHTS

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

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

VIREMENTS REQUIRING CABINET APPROVAL PREVIOUSLY APPROVED BUT NOT YET ACTIONED DUE TO TIMING OF DECISION AND MONTH END

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CEF	Feb	Revise Pupil Premium grant allocations	CEF4-1	Delegated Budgets	T	-627.9	627.9
		Revise Dedicated Schools Grant budgets in light of recent academy conversions	CEF4-1	Delegated Budgets	T	-2,052.0	2,052.0
			CEF4-2	Early Years Single Funding Formula (Nursery Education Funding)	T	1.0	-1.0
		Revise Education Funding Agency grant budgets in light of recent academy conversions	CEF4-1	Delegated Budgets	T	-917.2	917.2
CEO	Feb	Transfer budgets within Chief Executive's Office to reflect new management of cost centres	CEO1	Chief Executive & Business Support	P	81.4	0.0
			CEO2	Human Resources	P	814.2	0.0
			CEO5	Strategy & Communications	P	-895.6	0.0
EE	Feb	Customer Service Centre budget review	EE3-5	Customer Service Centre	P	454.3	-454.3
		Creation of the Supported Transport Programme and associated reserve drawdown budgets	EE3-7	Business Support	T	115.0	0.0
			EE3-7	Business Support	T	-115.0	0.0
Inter Directorate	Feb	Quarter 2 virements following the Skills & Learning quarter 2 review	CEO2	Human Resources	T	352.1	0.0
			EE3-6	Human Resources	T	-352.1	0.0
		Correct Transport Recharge between CEF and E&E	CEF1-5	School Organisation & Planning (Including Home to School Transport)	T	-616.3	0.0
			EE2-24B	Public Transport	T	0.0	616.3
Grand Total						-3,758.1	3,758.1

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

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	April	To reflect spend and forecasts for increased costs against housing budgets	CEF2-2	Corporate Parenting	T	66.8	0.0
			CEF2-3	Social Care	T	-66.8	0.0
		Young Carers Support Fund set up cost centre	CEF2-2	Corporate Parenting	T	36.0	-36.0
		Funding for SEND Project (Special Educational Needs and Disabilities Reforms)	CEF1-2	Additional & Special Educational Needs	T	75.0	-75.0
EE	April	Realign Payroll Control Base Budget to reflect actual expenditure and income.	EE3-1	Management Team	T	54.9	0.0
			EE3-8 to EE3-10	OCS Finance	T	23.8	-78.7
		Reverse virement - Realign Payroll Control Base Budget to reflect actual expenditure and income.	EE3-1	Management Team	T	-54.9	0.0
			EE3-8 to EE3-10	OCS Finance	T	-23.8	78.7
		Transfer of responsibility for Non-Commercial Vendors from ICT to Central Buying Team with effect from 1 October 2013.	EE3-3	ICT	T	-3.8	0.0
			EE3-8 to EE3-10	OCS Finance	T	3.8	0.0
		Transfer Quest income relating directly to Payroll Control	EE3-2	Education Support Service	T	0.0	81.4
			EE3-8 to EE3-10	OCS Finance	T	0.0	-81.4
		Pool bike funding	EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	T	-10.0	0.0
			EE2-22	Property & Facilities Management	T	10.0	0.0
Create budget for Bus Service Operators Grant	EE2-24B	Public Transport	T	213.4	-213.4		
Cost Centre and General Ledger Tidy	EE3-6	Human Resources	T	-126.7	126.7		

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

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	April	Pool budget amendment following carers virement	SCS1-1ABC	Older People Non Pool Services	T	-60.0	0.0
			SCS1-2C	Pooled Budget Contribution	T	30.0	0.0
		Increase funding available for General Practitioner carers grant	SCS1-3B	Pooled Budget Contributions	T	30.0	0.0
			Reverse virement to correct S75 variations and to reconcile budgets.	SCS1-3A	Non-Pool Services	T	-3.5
		Budget tidy to correct budgets and bring in line with the variations to S75 agreement.	SCS1-3B	Pooled Budget Contributions	T	3.5	0.0
			SCS1-3A	Non-Pool Services	T	0.0	0.0
		Tidy budgets to reconcile to variations as per S75 agreements.	SCS1-3A	Non-Pool Services	T	-10.9	0.0
			SCS1-3B	Pooled Budget Contributions	T	10.9	0.0
Inter-Directorate	April	Amend Transport Recharge between CEF and E&E	CEF1-5	School Organisation & Planning (Including Home to School Transport)	T	-5.0	-5.0
			EE2-24B	Public Transport	T	5.0	5.0
		New Oxfordshire Customer Services Operating Model Savings - £100k from Corporate Finance in 2013/14	CEO3	Corporate Finance & Internal Audit	T	-100.0	0.0
			EE3-7	Business Support	T	100.0	0.0
		Reallocation of budget as a result of the quarter 3 review on 21 January 2014	CEO2	Human Resources	T	29.5	0.0
			EE3-6	Human Resources	T	-29.5	0.0
		Amend coding of income for Special Educational Needs Reform Grant	CEF1-2	Additional & Special Educational Needs	T	0.0	75.0
	SM	Strategic Measures	T	0.0	-75.0		
Grand Total						197.8	-197.8

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

Supplementary Estimates

SUPPLEMENTARY ESTIMATES REQUESTED THIS REPORT

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
Grand Total							

MEMORANDUM

SUPPLEMENTARY ESTIMATES PREVIOUSLY REPORTED BUT NOT ACTIONED DUE TO TIMING OF DECISION AND MONTH END

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
ID	Feb	Supplementary estimate to part fund capital works at Bagley Wood	EE2-31 to EE2-35	Network & Asset Management (Excluding On/Off Street Parking and Park & Rides)	T	150.0	0.0
ID	Feb	Supplementary estimate of up to £1.200m to contribute to overspend on Children's Social Care	CEF2-34	Placements (External)	T	1,200.0	0.0
ID	Feb	Supplementary estimate of up to £0.540m to contribute to overspend on the Older People's and Equipment Pooled Budgets	SCS1-1E	Older People's Pool and Equipment Pool	T	540.0	0.0
Grand Total						1,890.0	0.0

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

Supplementary Estimates

SUPPLEMENTARY ESTIMATES PREVIOUSLY REPORTED

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
ID	Sept	Increased Flood Defence Levy in 2013/14				52.7	0.0
Grand Total						52.7	0.0

SUPPLEMENTARY ESTIMATES ACTIONED THIS REPORT

Directorate	Month of Cabinet meeting	Narration	Budget book line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
Grand Total							

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

Ringfenced Government Grant Details - 2013/14

Directorate	2013/14 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>Children, Education & Families</u>				
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
Children's Centres Payment by Results	0.000			0.000
Dedicated Schools Grant	312.927	-22.404		290.523
Education Funding Agency	7.813	-0.490		7.323
Intensive Interventions Programme (DfE)	0.200			0.200
Music	0.631			0.631
National Citizen Service	0.309	-0.309		0.000
Pupil Premium	9.636	-0.627		9.009
PE and Sports Grant		1.169		1.169
Remand	0.171	-0.027		0.144
Youth Justice Board	0.876	-0.140		0.736
Total Ringfenced Grants	333.358	-22.471	0.000	310.887
Unringfenced Grants allocated to Directorate				
Special Educational Needs Reform Grant		0.075		0.075
Phonics and Moderation Funding (part of Education Services Grant)		0.040		0.040
Total Unringfenced Grants	0.000	0.115	0.000	0.115
Total Children, Education & Families	333.358	-22.356	0.000	311.002

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014**

Ringfenced Government Grant Details - 2013/14

Directorate	2013/14 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
English Heritage - Historic Landscape Project				0.000
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		0.060	3.914
Education Funding Agency (Formerly the YPLA)	0.270			0.270
Total Environment & Economy	4.479	1.914	0.060	6.453
Total	337.837	-20.442	0.060	317.455

**December Financial Monitoring & Business Strategy Delivery Report
CABINET 15 April 2014**

Annex 4

Oxfordshire County Council's Treasury Management Lending List

as at 23 March 2014

Counterparty Name	Lending Limits			
	Standard Limit £	Group Limit £	Group	Period Limit
PENSION FUND Call Accounts / Money Market Funds				
Santander UK plc - PF A/c				O/N
Lloyds TSB Bank plc - Callable Deposit A/c (OXFORDCCPEN)				12 mths
Ignis Sterling Liquidity Fund - (Pension Fund)				6 mths
Call Accounts / Money Market Funds				
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
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
Money Market Deposits				
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
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
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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
EARMARKED RESERVES

Earmarked Reserves	Balance at 1 April 2013	2013/14 Movement		February 2014 Forecast Balance at 31 March 2014 £000	December 2013 Forecast Balance at 31 March 2014 £000	Change in Forecast year End Position since December Forecast £000	Commentary
		Contributions from Reserve	Contributions to Reserve				
	£000	£000	£000	£000	£000	£000	
Revenue Reserves							
Schools' Reserves	27,235	-6,696	125	20,664	20,664	0	Updated during the year to take account of academy conversions and schools' budget monitoring.
Cross Directorate Reserves							
Vehicle and Equipment Reserve	2,780	-1,224	275	1,831	1,622	209	Forecast includes £1.266m funding for the future purchase of Fire & Rescue Service vehicles and equipment.
Grants and Contributions Reserve	11,873	-7,418	8,009	12,464	9,486	2,978	Forecast includes £6.123m Dedicated Schools Grant, £4.076m Public Health Grant and £0.655m Thriving Families Grant.
ICT Projects	2,134	-1,555	10	589	589	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	-10,197	8,294	14,884	11,697	3,187	
Directorate Reserves							
CE&F							
CE&F Commercial Services	1,027	-352	95	770	755	15	To be used to support commercial services within CE&F. Forecast includes Oxfordshire Children's Safeguarding Board (£0.245m), Outdoor Education Centres (£0.281m) and £0.126m for the Primary Traded Service
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	1,802	1,802	322	1,480	For school improvement projects in line with Education Strategy.
Thriving Families	800	0	953	1,753	1,607	146	Will be used to fund the Thriving Families 2014/15 along with government grant.
Children's Social Care	195	-195	0	0	0	0	Balance of carry forwards from 2011/12 which have been 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	196	0	To meet Children's Act loans write off and interest costs in future years.
Academies Conversion Support	740	-378	140	502	243	259	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	Originally intended to meet protection costs but the amount required is being reviewed as the Directorate has agreed to cease pay protection. Will potentially be used to offset the placements overspend.
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	-3,672	3,007	5,947	4,047	1,900	
S&CS							
Older People Pooled Budget Reserve	7,469	-5,461	500	2,508	2,158	350	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	104	0	This reserve will be used for improvements to play areas at the Wheatley and Redbridge Gypsy and Travellers sites and to support the cost of complex Trading Standards investigations.
Total S&CS	10,037	-6,335	548	4,250	3,900	350	

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
EARMARKED RESERVES

Earmarked Reserves	Balance at 1 April 2013	2013/14 Movement		February 2014 Forecast Balance at 31 March 2014 £000	December 2013 Forecast Balance at 31 March 2014 £000	Change in Forecast year End Position since December Forecast £000	Commentary
		Contributions from Reserve	Contributions to Reserve				
	£000	£000	£000	£000	£000	£000	
E&E							
Highways and Transport Reserve	385	0	0	385	385	0	One off budget contribution will now be used to support bridges investigation work in 2014/15.
Area Stewardship	862	-722	0	140	0	140	Remaining funding available for the Area Stewardship scheme
On Street Car Parking	2,232	-1,229	1,011	2,014	2,014	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 and a summary of the income and expenditure is included in the Provisional Outturn Report to Cabinet in June.
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	0	0	To fund financial liabilities due to the cessation of landfill site contracts, contribution to the capital programme with regard to waste recycling strategy and the of EIW 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	-49	117	373	373	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	948	0	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	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	1,190	0	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.
OCS Development Reserves	2,228	-1,315	120	1,033	340	693	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	-7,770	1,942	8,128	7,295	888	

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
EARMARKED RESERVES

Earmarked Reserves	Balance at 1 April 2013 £000	2013/14 Movement		February 2014 Forecast Balance at 31 March 2014 £000	December 2013 Forecast Balance at 31 March 2014 £000	Change in Forecast year End Position since December Forecast £000	Commentary
		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. Originally provided cover for any unbudgeted CIPFA trainee costs as pay fluctuates according to the qualification level that the current trainees have reached. Will now be used to support Finance training generally.
CIPFA Trainees	58	0	0	58	58	0	
Change Management & New Ways of Working	135	-135	0	0	0	0	To support various projects that will be completed by 2014 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.
Coroner's Service	133	0	0	133	133	0	
Council Elections	536	-536	0	0	0	0	To be used for refurbishing the Registration buildings and facilities £1.002m of the total will be used to update software & hardware to maintain an effective library management system.
Registration Service	553	0	122	675	675	0	
Cultural Services Reserve	1,391	-105	210	1,496	1,446	50	
Total - CEO	2,896	-866	332	2,362	2,312	50	
Directorate Reserves	33,501	-18,643	5,829	20,687	17,554	3,188	
Corporate							
Carry Forward Reserve	3,168	-3,168	0	0	0	0	The Carry Forward reserve allows budget managers to carry forward under and over spent budgets between financial years in accordance with the County Council's budget management arrangements, subject to Cabinet approval.
Efficiency Reserve	3,384	-4,198	2,374	1,560	1,560	0	This reserve is being used to support the implementation of the business strategies and the Medium Term Financial Plan. Updated to include estimated forecast use of the reserve on agreed projects in 2013/14. This will be updated to reflect actual expenditure at the end of March 2014.
Corporate Total	6,552	-7,366	2,374	1,560	1,560	0	
Total Revenue Reserves	84,075	-42,902	16,622	57,795	51,475	6,375	
Other Reserves							
Insurance Reserve	4,736	0	0	4,736	4,736	0	
Capital Reserves							
Capital Reserve	18,419	0	1,147	19,566	19,566	0	This reserve has been established for the purpose of financing capital expenditure in future years. Contribution of £1.147m from the Waste Management Reserve relates to the waste recycling strategy and the of EfW architectural enhancements due to revised planning conditions.
Rolling Fund Reserve	1,559	0	491	2,050	2,050	0	This reserve has been established to facilitate, through forward funding, the timely provision of infrastructure that supports planned growth.
Prudential Borrowing Reserve	6,326	0	950	7,276	7,276	0	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.
Total Capital Reserves	26,304	0	2,588	28,892	28,892	0	
Cash Flow Reserves							
Budget Reserve - 2009/10 to 2013/14	3,341	-3,341	0	0	0	0	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.
Budget Reserve - 2013/14 to 2016/17	17,211	-10,730	11,377	17,858	17,858	0	This reserve is being used to manage the cash flow implications of the variations to the Medium Term Financial Plan.
Total Cash Flow Reserves	20,552	-14,071	11,377	17,858	17,858	0	
Total Other Reserves	51,592	-14,071	13,965	51,486	51,486	0	
Total Reserves	135,667	-56,973	30,587	109,281	102,961	6,375	

Financial Monitoring and Business Strategy Delivery Report
CABINET - 15 April 2014
Year End Revenue Balances

	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	
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			
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 yet actioned (*)			
Bagley Wood Capital Contribution	-0.150		
Children's Social Care	-1.200		
Adult Social Care	-0.540		
		-1.890	
Calls on / returns to balances expected at year end			
Forecast contribution from Strategic Measures	0.400		
		0.400	
Forecast Overspend			
Forecast directorate overspend (as set out in Annex 1)	-0.825		
Less assumed Supplementary Estimates for Children's Social Care and Adult Social Car included above	1.740		
Forecast Underspend if Supplementary Estimates are actioned up to the agreed totals		0.915	
Revised Outturn Position		19.605	

(*) These were considered at the February Cabinet Meeting for which the call in period entended until after 28 February. The Adult Social Care & Children's Social Care requests were approved up to the amount shown and will be finalised in the Provisional Outturn Report to Cabinet in June.