

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

Ref	Directorate	BUDGET 2013/14					Outturn Forecast Year end Spend/Income	Projected Year end Variation	Profiled Budget (Net) July 2013	Actual Expenditure (Net) July 2013	Variation to Budget July 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)	underspend - overspend + £000 (12)	(13)
CEF	Children, Education & Families											
	Gross Expenditure	466,056	0	-345	0	465,711	466,888	1,177	155,092	148,723	-6,369	G
	Gross Income	-360,855	0	361	0	-360,494	-360,494	0	-119,228	-128,457	-9,229	G
		105,201	0	16	0	105,217	106,394	1,177	35,865	20,266	-15,598	G
SCS	Social & Community Services											
	Gross Expenditure	248,298	0	-23,250	0	225,048	229,437	4,389	78,453	71,694	-6,760	G
	Gross Income	-41,382	0	23,194	0	-18,188	-18,947	-759	-9,487	-6,391	3,097	A
		206,916	0	-56	0	206,860	210,490	3,630	68,966	65,303	-3,663	G
EE	Environment & Economy											
	Gross Expenditure	141,002	702	118	0	141,822	142,775	953	52,708	43,558	-9,151	G
	Gross Income	-61,735	0	-1,089	0	-62,824	-62,824	0	-26,341	-26,335	6	G
		79,267	702	-971	0	78,998	79,951	953	26,368	17,222	-9,145	G
CEO	Chief Executive's Office											
	Gross Expenditure	30,237	92	2,506	0	32,835	32,968	133	12,024	12,465	441	G
	Gross Income	-9,675	0	-1,455	0	-11,130	-11,193	-63	-4,797	-5,280	-483	G
		20,562	92	1,051	0	21,705	21,775	70	7,226	7,185	-42	G
PH1	Public Health											
	Gross Expenditure	25,264	0	327	0	25,591	25,591	0	8,530	1,462	-7,068	G
	Gross Income	-25,264	0	-327	0	-25,591	-25,591	0	-8,530	-12,639	-4,108	G
		0	0	0	0	0	0	0	0	-11,176	-11,176	
	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	-20,644	0	859,750	866,402	6,652	306,808	277,902	-28,906	G
	Directorate Income Total	-467,654	0	20,684	0	-446,970	-447,792	-822	-168,383	-179,101	-10,718	G
	Directorate Total Net	411,946	794	40	0	412,780	418,610	5,830	138,425	98,800	-39,625	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		1,500	-4,330	-5,830				
	Pensions - Past Service Deficit Funding	1,500				1,500	1,500	0				
	Contingency	2,308				2,308	2,308	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	600	0	35,623	29,793	-5,830				
	Government Grants	-17,083		-640		-17,723	-17,723	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

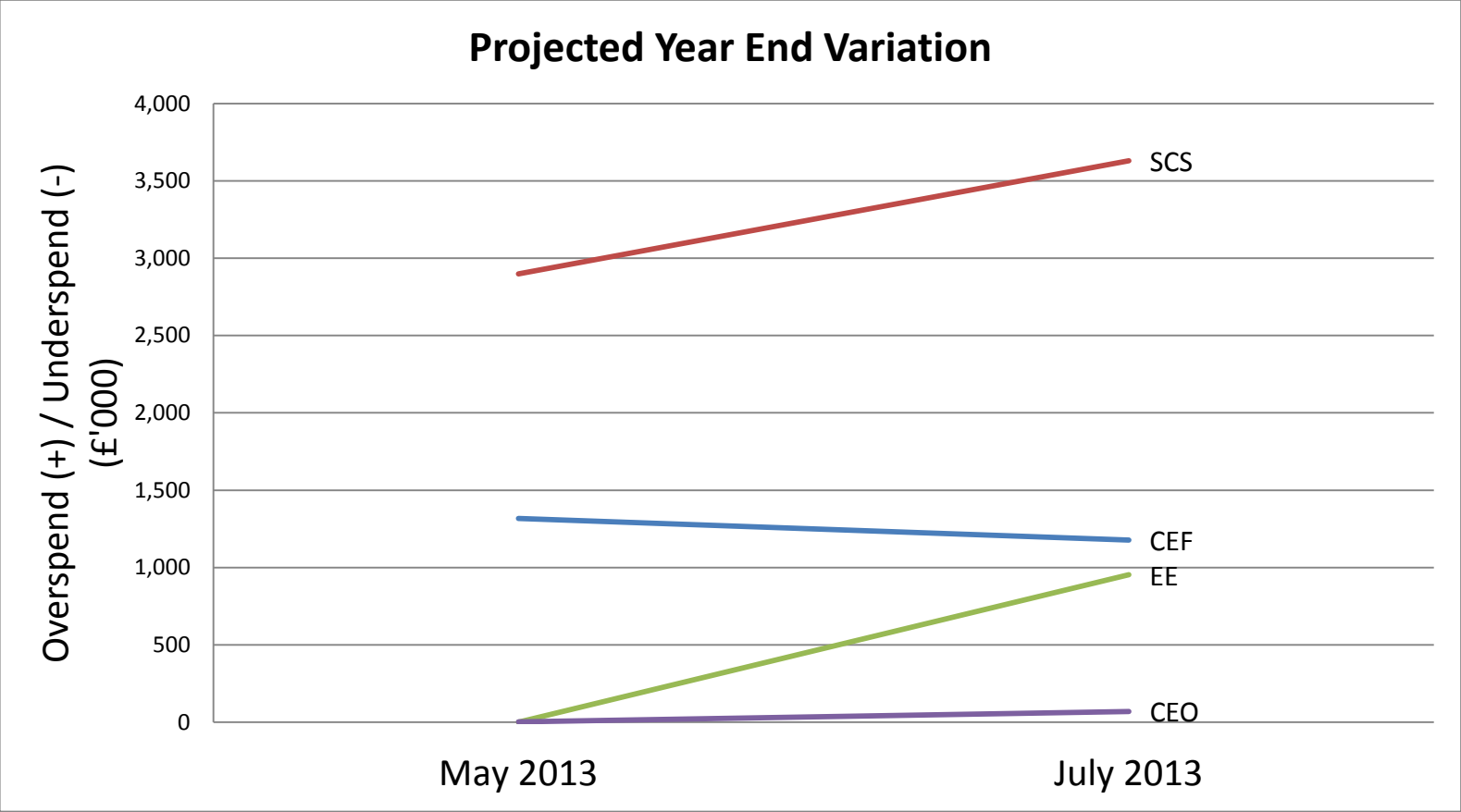
Balanced Scorecard Type of Indicator

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

Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 2013
Forecast Variation

Ref	Directorate	Projected Year end Variation	
		May 2013 underspend - overspend + £000	Jul 2013 underspend - overspend + £000
(1)	(2)		
CEF	Children, Education & Families		
	Gross Expenditure	1,318	1,177
	Gross Income	0	0
		1,318	1,177
SCS	Social & Community Services		
	Gross Expenditure	3,399	4,389
	Gross Income	-500	-759
		2,899	3,630
EE	Environment & Economy		
	Gross Expenditure	0	953
	Gross Income	0	0
		0	953
CEO	Chief Executive's Office		
	Gross Expenditure	80	133
	Gross Income	-78	-63
		2	70
PH1	Public Health		
	Gross Expenditure	0	0
	Gross Income	0	0
		0	0
	Less recharges to other directorates	0	0
		0	0
	Directorate Expenditure Total	4,797	6,652
	Directorate Income Total	-578	-822
	Directorate Total Net	4,219	5,830
	Change compared to May 2013		1,611

Financial Monitoring and Business Strategy Delivery Report
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Trend Analysis of Forecast Variations reported to Cabinet



This Annex will be updated as variations are reported to Cabinet

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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)	underspend - overspend + £000 (12)	(13)
CEF1	Education & Early Intervention											
	Gross Expenditure	95,429		2,751	0	98,180	97,467	-713	32,148	27,910	-4,237	G
	Gross Income	-45,485		-2,763	0	-48,248	-48,248	0	-15,468	-16,219	-751	G
		49,944	0	-12	0	49,932	49,219	-713	16,680	11,692	-4,988	G
CEF2	Children's Social Care											
	Gross Expenditure	54,256		63	0	54,319	56,164	1,845	17,991	16,175	-1,815	A
	Gross Income	-5,451		-40	0	-5,491	-5,491	0	-1,751	-1,676	75	G
		48,805	0	23	0	48,828	50,673	1,845	16,239	14,499	-1,740	A
CEF3	Children, Education & Families Central Costs											
	Gross Expenditure	6,150		-29	0	6,121	6,166	45	2,040	1,870	-170	G
	Gross Income	0		0	0	0	0	0	0	0	0	G
		6,150	0	-29	0	6,121	6,166	45	2,040	1,870	-170	G
CEF4	Schools											
	Gross Expenditure	311,874		-3,130	0	308,744	308,744	0	102,914	102,768	-146	G
	Gross Income	-311,572		3,164	0	-308,408	-308,408	0	-102,008	-110,562	-8,554	G
		302	0	34	0	336	336	0	906	-7,794	-8,700	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	-345	0	465,711	466,888	1,177	155,092	148,723	-6,369	G
	Directorate Income Total	-360,855	0	361	0	-360,494	-360,494	0	-119,228	-128,457	-9,229	G
	Directorate Total Net	105,201	0	16	0	105,217	106,394	1,177	35,865	20,266	-15,598	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)	£000 (9)	£000 (10)	£000 (11)	£000 (12)	(13)
SCS1	Adult Social Care											
	Gross Expenditure	219,364		-23,282	0	196,082	200,995	4,913	65,410	58,653	-6,757	A
	Gross Income	-47,438		23,201	0	-24,237	-24,996	-759	-8,079	-5,109	2,970	A
		171,926	0	-81	0	171,845	175,999	4,154	57,331	53,544	-3,787	A
SCS2	Community Safety											
	Gross Expenditure	3,837		80	0	3,917	3,772	-145	1,269	1,214	-55	A
	Gross Income	-1,243		-80	0	-1,323	-1,323	0	-441	-365	77	G
		2,594	0	0	0	2,594	2,449	-145	827	849	22	R
SCS3	Joint Commissioning											
	Gross Expenditure	9,772		10	0	9,782	9,282	-500	3,260	3,151	-109	R
	Gross Income	-2,691		15	0	-2,676	-2,676	0	-891	-832	59	G
		7,081	0	25	0	7,106	6,606	-500	2,369	2,319	-50	R
SCS4	Fire & Rescue and Emergency Planning											
	Gross Expenditure	25,600		-58	0	25,542	25,663	121	8,514	8,676	162	G
	Gross Income	-285		58	0	-227	-227	0	-76	-85	-9	G
		25,315	0	0	0	25,315	25,436	121	8,438	8,591	153	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	-23,250	0	225,048	229,437	4,389	78,453	71,694	-6,760	G
	Directorate Income Total	-41,382	0	23,194	0	-18,188	-18,947	-759	-9,487	-6,391	3,097	A
	Directorate Total Net	206,916	0	-56	0	206,860	210,490	3,630	68,966	65,303	-3,663	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

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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	-143	0	10,921	10,974	53	3,674	3,200	-475	G
	Gross Income	-1,562		-420	0	-1,982	-1,982	0	-661	-1,462	-801	G
		9,029	473	-563	0	8,939	8,992	53	3,014	1,738	-1,276	G
EE2	Commercial Services											
	Gross Expenditure	96,681		581	0	97,262	97,982	720	32,421	19,928	-12,493	G
	Gross Income	-35,986		165	0	-35,821	-35,821	0	-11,940	-10,900	1,040	G
		60,695	0	746	0	61,441	62,161	720	20,481	9,028	-11,453	G
EE3	Oxfordshire Customer Services											
	Gross Expenditure	49,931	229	-320	0	49,840	50,020	180	16,613	20,430	3,817	G
	Gross Income	-40,388		-834	0	-41,222	-41,222	0	-13,740	-13,973	-233	G
		9,543	229	-1,154	0	8,618	8,798	180	2,873	6,457	3,584	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	118	0	141,822	142,775	953	52,708	43,558	-9,151	G
	Directorate Income Total	-61,735	0	-1,089	0	-62,824	-62,824	0	-26,341	-26,335	6	G
	Directorate Total Net	79,267	702	-971	0	78,998	79,951	953	26,368	17,222	-9,145	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)	underspend - overspend + £000 (12)	(13)
CEO1	Chief Executive & Business Support											
	Gross Expenditure	1,461		0	0	1,461	1,451	-10	487	506	19	G
	Gross Income	-688		0	0	-688	-688	0	-229	-229	0	G
		773	0	0	0	773	763	-10	258	277	19	G
CEO2	Human Resources											
	Gross Expenditure	1,375	92	1,048	0	2,515	2,515	0	838	553	-286	G
	Gross Income	-1,234		0	0	-1,234	-1,234	0	-411	-437	-26	G
		141	92	1,048	0	1,281	1,281	0	427	115	-312	G
CEO3	Corporate Finance & Internal Audit											
	Gross Expenditure	2,534		0	0	2,534	2,516	-18	845	932	87	G
	Gross Income	-2,472		0	0	-2,472	-2,472	0	-824	-887	-63	G
		62	0	0	0	62	44	-18	21	45	24	R
CEO4	Law & Culture											
	Gross Expenditure	21,510		1,012	0	22,522	22,683	161	7,543	8,312	769	G
	Gross Income	-5,315		-1,009	0	-6,324	-6,387	-63	-2,153	-2,691	-539	G
		16,195	0	3	0	16,198	16,296	98	5,391	5,621	231	G
CEO5	Strategy & Communications											
	Gross Expenditure	3,399		446	0	3,845	3,845	0	1,282	1,159	-122	G
	Gross Income	-3,094		-446	0	-3,540	-3,540	0	-1,180	-1,035	145	G
		305	0	0	0	305	305	0	102	124	22	G
CEO6	Corporate & Democratic Core											
	Gross Expenditure	3,086		0	0	3,086	3,086	0	1,029	1,003	-26	G
	Gross Income	0		0	0	0	0	0	0	0	0	G
		3,086	0	0	0	3,086	3,086	0	1,029	1,003	-26	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	2,506	0	32,835	32,968	133	12,024	12,465	441	G
	Directorate Income Total	-9,675	0	-1,455	0	-11,130	-11,193	-63	-4,797	-5,280	-483	G
	Directorate Total Net	20,562	92	1,051	0	21,705	21,775	70	7,226	7,185	-42	G

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PH1	Public Health											
	Gross Expenditure	25,264		327	0	25,591	25,591	0	8,530	1,462	-7,068	G
	Gross Income	-25,264		-327	0	-25,591	-25,591	0	-8,530	-12,639	-4,108	G
		0	0	0	0	0	0	0	0	-11,176	-11,176	
	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	8,530	1,462	-7,068	G
	Directorate Income Total	-25,264	0	-327	0	-25,591	-25,591	0	-8,530	-12,639	-4,108	G
	Directorate Total Net	0	0	0	0	0	0	0	0	-11,176	-11,176	

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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
CABINET - 17 September 2013**

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	Sept	Adjust income and expenditure budgets in line with latest Dedicated Schools Grant allocation	CEF4-1	Delegated Budgets	P	-12,120.3	12,120.3
			CEF4-2	Early Years Single Funding Formula (Nursery Education Funding)	P	-925.8	925.8
		Allocate budget to central administration team to support the new front line social workers in the Family Support & Assessment teams.	CEF2-1	Management & Central Costs (including admin and support service recharges)	P	304.3	0.0
			CEF2-3	Social Care	P	-304.3	0.0
		Update of Income and Expenditure budgets to reflect the 2013/14 budget allocation to the Roundabout Centre Daycare.	CEF1-3	Early Intervention	T	388.0	-388.0
		Education Funding Agency grant adjustment	CEF4-1	Delegated Budgets	P	426.8	-426.8
		Transfer of the Thriving Families Service to Early Intervention Service from Children's Social Care	CEF1-3	Early Intervention	P	1,923.9	0.0
CEF2-3	Social Care		P	-1,923.9	0.0		
EE	Sept	SALIX & Prudential Energy - Realign budgets to reflect actual activity	EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	P	390.0	-390.0
		Transfer £0.500m from the Highways Maintenance patching budget to partially fund the pressure due to additional road defects	EE2-31 to EE2-35	Network & Asset Management (Excluding On/Off Street Parking and Park & Rides)	T	-500.0	0.0
			EE2-4	Highways & Transport Operations Delivery	T	500.0	0.0
SCS	Sept	Update to income and expenditure budgets to reflect Police & Crime Commissioner funding 2013/14	SCS2-1	Safer Communities	T	306.3	-306.3
Inter Directorate	Sept	Transfer of £0.702m to Learning & Development from Corporate Human Resources to fund the delivery of learning and development for the first quarter of 2013/14. Similar virements will be requested each quarter.	CEO2	Human Resources	T	-702.1	0.0
			EE3-6	Human Resources	T	702.1	0.0
	Sept	Transfer of the Corporate Contingency to Older People Pooled Budget	SCS1-1E	Older People Pooled Budget Contribution	T	2,300.0	
			SM	Strategic Measures	T	-2,300.0	
Grand Total						-11,535.0	11,535.0

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 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	Jul	Create budget and Income target for CRB costs and recharges to help with monitoring	EE3-6	Human Resources	P	350.0	-350.0
		Realign LEP Budgets following Budget Sign Off	EE1	Strategy & Infrastructure (Excluding Flood Defence Levy)	P	250.0	-250.0
SCS	Jun (Council approved on 9 July 2013)	Transfer of Non Pooled Equipment budgets to Equipment pool.	SCS1-1ABC	Older People Non Pool Services	P	-341.6	37.2
		Transfer of Non Pooled equipment budget to Equipment pooled budget as agreed for Older People (OP) pool expansion in June 2013	SCS1-1ABC	Older People Non Pool Services	P	304.4	0.0
		Transfer of Alert budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-2,928.0	0.0
		Transfer of Alert budget to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	2,928.0	0.0
		Transfer of Day Service budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-3,357.2	653.7
		Transfer of Day Services to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	2,703.5	0.0
		Transfer of Service Agreements to the OP Pool	SCS1-1ABC	Older People Non Pool Services	P	-2,385.8	19.1
		Transfer of Service Agreement budget to OP pool as per approval from cabinet on 18th June 2013	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	2,366.7	0.0
		Transfer of Brokerage budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-433.1	0.0
		Transfer of Brokerage cost centre to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	433.1	0.0
		Transfer of Social Work budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-11,472.6	421.0
		Transfer of Social Work (Salary)cost centre to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	11,051.6	0.0
		Transfer of ETMS (Electronic Time Monitoring System) budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-170.3	14.2
		Transfer of ETMS budget to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	156.1	0.0
		Virement of £50k to ASC (Adult Social Care) Information System (SKE663)	SCS1-1ABC	Older People Non Pool Services	P	0.0	0.0
		Transfer of OSJ Income budget to OP pool	SCS1-1ABC	Older People Non Pool Services	P	0.0	1,058.1
			SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	-1,058.1	0.0
Transfer of client income budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-115.2	17,441.9		
Transfer of client income budgets to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	-17,326.7	0.0		

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 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
SCS	Jun (Council approved on 9 July 2013)	Transfer Dementia Advisers funding of £40k to Dementia Strategy budget (SBE532) in OP pool	SCS1-1ABC	Older People Non Pool Services	P	-40.0	0.0
			SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	40.0	0.0
		Transfer budget from SKT470 (Service Development) to SBE525 (Respite) in OP pool as part of the OP Pool expansion work	SCS1-1ABC	Older People Non Pool Services	P	-12.2	0.0
			SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	12.2	0.0
		Transfer of Carers cost centre/ budgets to OP pool	SCS1-1ABC	Older People Non Pool Services	P	-1,308.4	0.0
		Transfer of Carers budget to OP pool - contribution to OP pool entries	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	1,308.4	0.0
		Transfer of Social Work (Salary) cost centre to OP pool - contribution to OP pool entries (SKT475SG99)	SCS1-1E	Older People and Equipment Pooled Budget Contributions	P	18.2	0.0
		Transfer of Social Work (Salary) cost centre to OP pool (SKT475SG99)	SCS1-1ABC	Older People Non Pool Services	P	-18.2	0.0
CEO	Jul	Set Registration Service budgets 2013/14	CEO4	Law & Culture	P	329.4	-329.4
		Update budget relating to Research & Major Programmes Unit to reflect new structure	CEO5	Strategy & Communications	P	452.8	-452.8
CEF	Jul	Adjust income and expenditure budgets in line with latest Dedicated Schools Grant allocation	CEF1-2	Additional & Special Educational Needs	P	518.1	-518.1
			CEF4-1	Delegated Budgets	P	-1,568.8	1,568.8
			CEF4-2	Early Years Single Funding Formula (Nursery Education Funding)	P	0.0	0.0
			CEF4-6	Higher Needs in Further Education Colleges	P	574.4	-574.4
		Separate the Placements budget in line with operational management responsibilities - Cross regional Commissioning budget to Corporate Parenting for 6 bed contract with wrap around support.	CEF2-2	Corporate Parenting	P	934.4	0.0
			CEF2-3	Social Care	P	-934.4	0.0
		Move budget for higher needs in further education colleges to sit with rest of special educational needs (SEN) budgets	CEF1-2	Additional & Special Educational Needs	P	2,169.1	-2,169.1
			CEF4-6	Higher Needs in Further Education Colleges	P	-2,169.1	2,169.1
Grand Total						-18,739.2	18,739.2

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

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
ID	Sept	Increased Flood Defence Levy in 2013/14	EE1-6	Flood Defence Levy	T	52.7	0.0
Grand Total						52.7	0.0

Financial Monitoring and Business Strategy Delivery Report
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EARMARKED RESERVES

Earmarked Reserves	2013/14				May 2013 Balance at 31 March 2014 £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				
Revenue Reserves							
Schools' Reserves	27,235	-2,699	125	24,661	27,235	-2,574	Includes forecast of £1.613m transferring to schools who have converted to academy status.
Cross Directorate Reserves							
Vehicle and Equipment Reserve	2,780	-474	69	2,375	2,601	-226	Includes £1.334m to replace Fire and Rescue Vehicles and Equipment in future years
Grants and Contributions Reserve	11,873	-7,507	471	4,837	4,394	443	Includes a forecast balance of £2.257m of Dedicated Schools Grant at 31 March 2014. The Contributions from the reserve reflect proposals agreed by Schools & High Needs Committee on 26 June 2013.
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 Oxfordshire Community Network
Total Cross Directorate	16,787	-9,186	540	8,141	7,924	217	
Directorate Reserves							
CE&F							
CE&F Commercial Services	1,027	-393	0	634	680	-46	To be used to support commercial services within CE&F. Includes Oxfordshire Children's Safeguarding Board (£0.263m) and Outdoor Education Centres (£0.127m).
Joint Working with Police	779	-507	0	272	43	229	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	-1,363	0	55	0	55	For school improvement projects in line with Education Strategy. Planned to be spent in 2013/14.
Thriving Families	800	0	243	1,043	1,043	0	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 will 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	0	17	242	242	0	To meet Children's Act loans write off and interest costs in future years.
Academies Conversion Support	600	-323	0	277	285	-8	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.
School amalgamations	140	0	0	140	140	0	To fund costs incurred by the local authority associated with school amalgamations. These potential amalgamations include the merger of attached nurseries into the associated primary school and the merger of separate infant and junior schools into an all-through primary.
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	-107	0	213	213	0	To meet pay protection costs.
Early Intervention Service Reserve	850	-539	0	311	333	-22	To fund various projects with the Early Intervention Service and the replacement of equipment
Total CE&F	6,612	-3,612	260	3,260	3,052	208	

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EARMARKED RESERVES

Earmarked Reserves	2013/14				May 2013 Balance at 31 March 2014 £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	-5,261	0	2,208	2,318	-110	To be used in future years as agreed by the Joint Management Group
Physical Disabilities Pooled Budget Reserve	1,311	-267	0	1,044	1,311	-267	To be used in future years as agreed by the Joint Management Group
Learning Disabilities Pooled Budget Reserve	204	-204	0	0	204	-204	To be used in future years as agreed by the Joint Management Group
Fire Control	803	-250	0	553	803	-250	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	-30	0	131	161	-30	To be used for unbudgeted fire hydrant work and renewal of IT equipment
Community Safety Reserve	89	-74	0	15	15	0	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	-6,086	0	3,951	4,812	-861	
E&E							
Highways and Transport Reserve	385	-352	0	33	33	0	Is being used to support the 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	-120	0	3,129	3,129	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 EfW architectural enhancements due to revised planning conditions.
Property Disposal Costs	227	0	0	227	227	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	0	0	1,231	1,231	0	To be used to invest in the business plus a contingency for unforeseen costs
Asset Rationalisation	765	-565	0	200	200	0	Investment fund for the implementation of the asset rationalisation strategy
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	0	552	552	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. 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	-5,600	981	9,337	9,337	0	

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EARMARKED RESERVES

Earmarked Reserves	2013/14				May 2013 Balance at 31 March 2014 £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	<p>Balance of the 2012/13 Big Society Fund that will be used in 2013/14</p> <p>This provides cover for any unbudgeted CIPFA trainee costs - pay costs fluctuate according to the qualification level that the current trainees have reached</p> <p>To support the project as it continues</p> <p>To support various projects that will be completed by 2014</p> <p>This was used for 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.</p> <p>To be used for refurbishing the Registration buildings and facilities</p> <p>Of which £1.002m will be used to update software & hardware to maintain an effective library management system.</p>
CIPFA Trainees	58	0	0	58	58	0	
Change Management & New Ways of Working	135	0	0	135	135	0	
Coroner's Service	133	0	0	133	133	0	
Council Elections	536	-536	0	0	250	-250	
Registration Service	553	0	122	675	675	0	
Cultural Services Reserve	1,391	-141	191	1,441	1,441	0	
Total - CEO	2,896	-767	313	2,442	2,692	-250	
Directorate Reserves	33,501	-16,065	1,554	18,990	19,893	-903	
Corporate							
Carry Forward Reserve	3,168	-3,168	0	0	3,168	-3,168	
Efficiency Reserve	3,384	0	2,374	5,758	3,384	2,374	
Corporate Total	6,552	-3,168	2,374	5,758	6,552	-794	
Total Revenue Reserves	84,075	-31,118	4,593	57,550	61,604	-4,054	
Other Reserves							
Insurance Reserve	4,736	0	0	4,736	4,736	0	<p>This reserve has been established for the purpose of financing capital expenditure in future years</p> <p>This reserve has been established to facilitate, through forward funding, the timely provision of infrastructure that supports planned growth.</p> <p>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.</p>
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							<p>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.</p> <p>This reserve is being used to manage the cash flow implications of the variations to the Medium Term Financial Plan.</p>
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	-43,421	17,178	109,424	113,478	-4,054	

Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 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			
Calls on balances deducted		0.000	0.000
Total calls on balances		0.000	-2.000
Automatic calls on/returns to balances		0.000	
Additional Strategic Measures		0.000	
Other items		0.000	
Net Balances		20.233	15.693
Total Gross Expenditure Budget		898.655	408.616
Balances as a % of Gross Expenditure		2.25%	3.84%
Net Balances		20.233	
Calls on / returns to balances agreed but not actioned		0.000	
Calls on / returns to balances requested in this report			
Increased Flood Defence Levy in 2013/14		-0.053	
Forecast Overspend		0.000	
Forecast directorate overspend (as set out in Annex 1)		-5.830	
		0.000	
Revised Outturn position		14.350	

Consolidated Revenue Balances

Outturn 2012/13

18.733

Less forecast year end balances as at May 2013

-20.233

Forecast movement on County Fund Balance

-1.500

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 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>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	-0.481	-13.045	299.401
Education Funding Agency	7.813		0.427	8.240
Intensive Interventions Programme (DfE)	0.200			0.200
Mathematics Specialist Teacher (MaST)	0.000			0.000
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
Sub total Ringfenced Grants	333.358	-0.152	-12.757	320.449
Unringfenced Grants				
Phonics and Moderation Funding (unringfenced)	0.000	0.040		0.040
Sub total Unringfenced Grants	0.000	0.040	0.000	0.040
Total Children, Education & Families	333.358	-0.112	-12.757	320.489

**Financial Monitoring and Business Strategy Delivery Report
CABINET - 17 September 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	0.125		0.250
English Heritage - Historic Landscape Project				0.000
<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	0.125	0.000	4.604
Total	337.837	0.013	-12.757	325.093

Financial Monitoring and Business Strategy Delivery Report
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Pooled Budgets

Older People, Physical Disabilities and Equipment Pool

Original Budget	Latest Budget		Forecast Variance July 2013	Forecast Variance June 2013	Change in Variance
£m	£m		£m	£m	£m
		Council Elements			
		Older People			
44.614	49.287	Care Homes	-0.374	-1.632	+1.258
22.047	25.610	Community Support Purchasing Budget	+1.947	+0.132	+1.815
15.173	19.800	Prevention & Early Support Services	-0.906	-0.884	-0.022
-4.800	-5.205	Efficiency Savings	+1.605	+5.205	-3.600
	12.122	Staffing & Infrastructure	+0.512	+0.453	+0.059
	-17.327	Client Income	-0.759	-0.500	-0.259
77.034	84.287	Total Older People	2.025	2.774	-0.749
		Physical Disabilities			
3.190	3.190	Care Homes	-0.013	+0.020	-0.033
8.120	8.971	Community Support Purchasing Budget	-0.034	-0.034	+0.000
11.310	12.161	Total Physical Disabilities	-0.047	-0.014	-0.033
0.832	1.505	Equipment	+0.903	+0.487	+0.416
66.976	67.070	Learning Disabilities	+1.273	+0.000	+1.273
66.976	67.070	Total Council Elements	+4.154	+3.247	+0.907

Financial Monitoring & Business Strategy Delivery Report
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Oxfordshire County Council's Treasury Management Lending List
as at 21 August 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				6 mths
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			6 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
<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

Financial Monitoring & Business Strategy Delivery Report

CABINET 17 September 2013

Oxfordshire County Council's Treasury Management Lending List

as at 21 August 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			9 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			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