

## Introduction

1. This annex sets out the fifth financial monitoring update for the 2023/24 financial year and is based on information to the end of January 2024. Key issues, as well as risks relating to inflation, demand and other factors, plus any areas of emerging pressure are explained below.

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

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

## Overall Financial Position

2. As shown below directorates are forecasting an overspend of £12.3m (2.1%). After taking account of additional interest receivable on balances held by the council and the use of funding held in contingency and the COVID-19 reserve, the overall forecast is balanced to the net operating budget.

	Latest Budget Jan-24 £m	Forecast Spend Jan-24 £m	Forecast Variance Jan-24 £m	Forecast Variance Jan-24 %	Forecast Variance Nov-23 £m	Change Since Nov-23 £m
Adult Services	229.3	229.3	0.0	0.0%	0.0	0.0
Children's Services	172.0	185.0	13.0	7.5%	12.8	0.1
Environment & Place	75.3	72.4	-2.9	-3.9%	-0.8	-2.1
Public Health	4.1	4.1	0.0	0.0%	0.0	0.0
Community Safety	27.7	28.1	0.4	1.4%	0.5	-0.1
Resources	73.5	75.4	1.9	2.6%	2.0	-0.1
<b>Directorate Total</b>	<b>581.7</b>	<b>594.1</b>	<b>12.3</b>	<b>2.1%</b>	<b>14.4</b>	<b>-2.1</b>
<b>Budgets Held Centrally</b>						
Capital Financing	28.4	28.4	0.0	0.0%	0.0	0.0
Interest on Balances	-16.6	-18.9	-2.2	13.5%	-1.8	-0.4
Contingency <sup>1</sup> and Inflation	9.2	0.5	-8.7	-94.5%	-7.0	-1.7
Un-ringfenced Specific Grants	-44.0	-44.0	0.0	0.0%	0.0	0.0
Insurance	1.4	1.4	0.0	0.0%	0.0	0.0
Contribution from COVID-19 reserve	-7.4	-8.8	-1.4	19.0%	-1.4	0.0
Contribution from Budget Priority Reserve	-2.4	-2.4	0.0	0.0%	0.0	0.0
Contributions to reserves	20.7	20.7	0.0	0.0%	0.0	0.0
Contribution to balances	7.6	7.6	0.0	0.0%	0.0	0.0
<b>Total Budgets Held Centrally</b>	<b>-3.1</b>	<b>-15.4</b>	<b>-12.3</b>	<b>400.7%</b>	<b>-10.2</b>	<b>-2.1</b>
<b>Net Operating Budget</b>	<b>578.8</b>	<b>578.8</b>	<b>0.0</b>	<b>0.0%</b>	<b>4.2</b>	<b>-4.2</b>
Business Rates & Council Tax funding	-578.8	-578.8	0.0	0.0%	0.0	0.0
<b>Forecast Year End Position</b>	<b>-0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>	<b>4.2</b>	<b>-4.2</b>

<sup>1</sup> Includes £4.2m one – off funding as set out in the Financial Monitoring Report to Cabinet in May 2023.

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3. As noted in previous reports, financial risks which include inflation and demand pressures for children's social care, as well as workforce shortages, continue to make it much more challenging for the council to forecast activity and expenditure.
4. The overall forecast has reduced by £4.2m since November 2023. This reflects the reduction in the forecast directorate overspend and the use of contingency and additional interest on cash and other balances to manage the directorate pressure.
5. The forecast for Adult Services remains balanced to the budget. Risks within the council elements of the pooled budgets are being managed by the service.
6. The forecast overspend for Children's Services has increased by £0.1m since November 2023. Whilst the Home to School transport has remained unchanged from the £3.6m overspend reported to Cabinet in January, additional unbudgeted expenditure of £0.9m is required to fund temporary senior management posts within Education. In addition, there is £0.5m pressure relating to the reallocation of staffing savings. As reported throughout the year on-going underlying pressures are driven by a combination of increased care placements costs, and reliance on agency staff to cover vacancies. Action continues to be taken through a range of organisational, governance and business process controls as well as market management activity to address the underlying pressures but it is taking time for these to have an impact.
7. There is a forecast overspend of £0.4m for Community Safety as a result of reallocated budgeted staffing savings and an increase in training costs. A one-off payment of £0.2m made for a disabling injury/illness is recommended to be funded by a supplementary estimate.
8. The forecast underspend for Environment & Place has increased by £2.1m compared to the November 2023 forecast. There is a reduction in energy costs from lower energy activity, a reduction in waste management costs and additional income from enforcement activity.
9. The forecast overspend for Resources has reduced by £0.1m, mainly due to a number of vacancies in Communications, Strategy and Insight.
10. 73% of the budgeted savings of £10.2m which were not achieved as planned in 2022/23 are currently assessed as delivered or are expected to be delivered in 2023/24. 27% are assessed as amber or red.
11. 81% of the 2023/24 savings are assessed as delivered or are expected to be delivered and 19% are still assessed as amber or red. Action is continuing to be taken to ensure that the delivery of both existing planned savings and new budget reductions is maximised in 2023/24. The anticipated achievement of savings is incorporated into the forecast directorate position. Where relevant savings that are not expected to be achieved have been considered through the Budget & Business Planning Process for 2024/25.
12. The forecast 2023/24 deficit compared to Dedicated Schools Grant (DSG) funding

for High Needs is £22.9m. This is £4.6m higher than the £18.3m forecast deficit approved by Cabinet in May 2023. The CIPFA code of practice currently requires negative High Needs DSG balances to be held in an unusable reserve. The forecast deficit would increase the cumulative negative High Needs DSG balance held in this reserve from £41.1m as at 31 March 2023 to £64.0m at 31 March 2024.

13. £0.5m continues to be held in corporate contingency to meet the cost of pay inflation for vacant posts as they are recruited to. The balance of £8.7m, which includes £4.2m one – off funding, has been used to support directorate pressures. After taking account of the use of contingency and funding from the COVID-19 reserve to support the overall forecast position, as well as supplementary estimates agreed earlier in the year balances would be £29.8m at year end, £0.4m lower than the risk assessed level of £30.2m.

## Directorate Forecasts

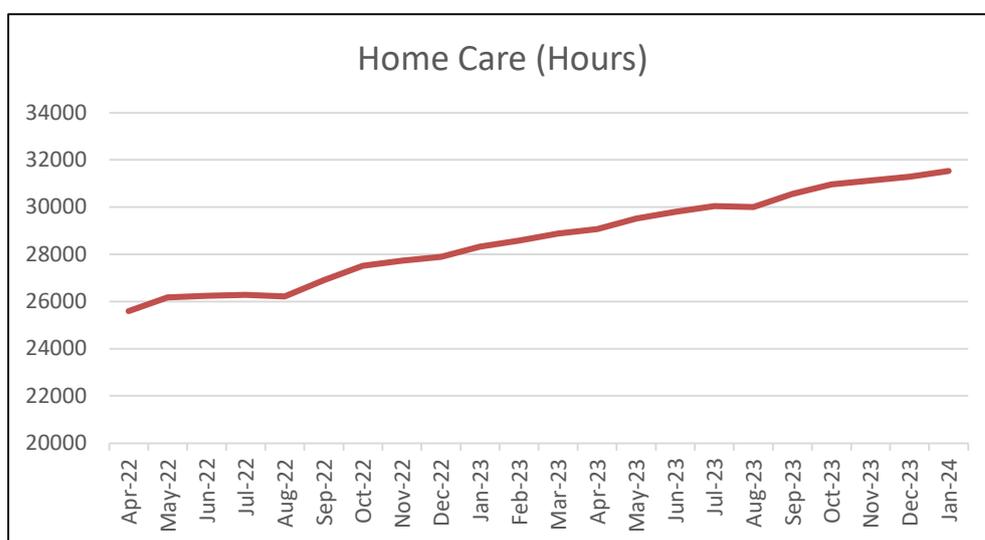
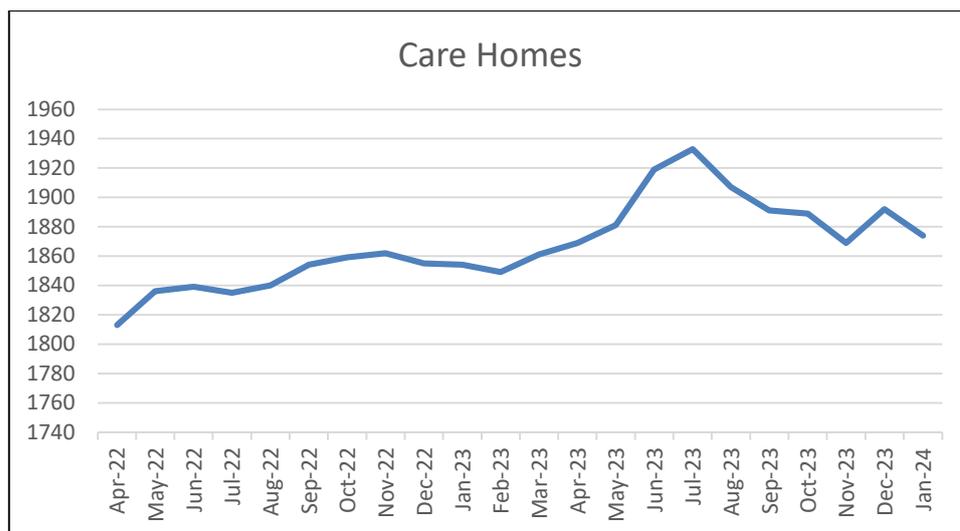
### Adult Services

14. Adult Services is forecasting a breakeven position against a budget of £229.3m. This is unchanged from the November 2023 position.

Service Area	Latest Budget Jan-24 £m	Forecast Spend Jan-24 £m	Forecast Variance Jan-24 £m	Forecast Variance Nov-23 £m	Change Since Nov-23 £m
Adult Social Care	25.8	26.4	0.6	0.8	-0.2
Health, Education & Social Care Commissioning	5.4	4.8	-0.6	-0.7	0.1
Housing & Social Care Commissioning	1.4	1.4	0.0	0.0	0.0
Business Support Service	1.1	1.0	-0.1	-0.1	0.0
Pooled Budgets	195.5	195.6	0.1	0.0	0.1
<b>Total Adult Services</b>	<b>229.3</b>	<b>229.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

15. The forecast reflects an agreement on the sharing of costs for adults with Section 117 aftercare support under the Mental Health Act with the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board, bringing the health and social care system funding more in line with other local authorities and care boards.
16. While the overall forecast is balanced forecast expenditure continues to be impacted by an increase in the number of care packages during the year. This has been particularly noticeable within care homes and home support as shown in the activity graphs below. Expenditure will increase further if demand continues to rise over the remainder of the year.

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

### **Pooled Budgets**

#### Age Well Pooled Budget

18. The Age Well pool combines health and social care expenditure on care homes, activity relating to hospital avoidance and prevention and early support activities for older people.
19. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB) so each partner is responsible for the variation against their element of the funding.
20. The council elements of the Age Well pool are forecast to overspend by £0.4m. Care Home activity has increased largely because of an increase of 32 backdated

threshold cases identified since the last report.

21. This position assumes that the required savings have been achieved and is after using the Market Sustainability and Improvement Fund (MSIF) grant of £3.4m.
22. The council's share of the Better Care Fund (BCF) being utilised within the pool is £29.4m.
23. While certainty has increased as the year has progressed, there are still risks and assumptions within the forecast. These include:
  - The level of backdated threshold cases continues to increase.
  - The level of client contribution is assumed at a consistent level for the remainder of the year based on past trends.
  - Growth in placements, particularly residential, through the remainder of the year. Although there is a seasonal trend, it is difficult to predict accurately how activity will move. There is also a risk relating to improvements in the timeliness of assessments which may increase the number of new placements in the remaining months of the year.

#### Live Well Pooled Budget

24. The Live Well pool supports a combination of health and social care needs for adults of working age with learning disabilities, acquired brain injury or mental health needs and adults with physical disabilities.
25. Budgets within the pool are managed on an aligned basis with the Integrated Care Board (ICB) for Buckinghamshire, Oxfordshire, and Berkshire West (BOB).
26. The council elements of the Live Well pool are forecasting a £0.3m underspend after taking account of the following:
  - A £3.0m underspend within the Higher Functioning Autism, Learning Disabilities and Acquired Brain Injury areas of the pool. This has increased by £0.3m since the last report as a result of changes in care packages.
  - A £2.7m overspend within Physical Disabilities relates to an increase in demand for both care homes and home support during late 2022/23 creating a pressure in 2023/24. Over the last 12 months, up to December 23, there has been a 12% increase in care home placements (10 placements) and a 9% increase in the number of homecare hours delivered per week (275 hours).

Risks or uncertainties in both service groups relate to:

- Growth in care packages, particularly for supported living and home support, through the year. Although there is a seasonal trend it is difficult to predict accurately how activity will move throughout the remaining months of the year. There is also a risk relating to the timeliness of assessments which may increase the number of new packages made in year.

27. Having overspent in 2022/23 it is anticipated that following changes to the budget and contracts for 2023/24, the Mental Health services provided through the Outcome Based Contract with Oxford Health will spend in line with budget this year.

### **Non-Pool Services**

28. A breakeven position is forecast across all other services.

### **Reserves**

29. £0.4m held in the Budget Priorities reserve for Adult Social Care as at 31 March 2023 is being used to fund intensive support costs and the wider directorate position in 2023/34.

30. Most of the £2.1m held as a result of additional contributions made by Oxfordshire Clinical Commissioning Group over the last three financial years is also committed to be used in 2023/24. £0.2m is committed against spend in 2024/25 and 2025/26. The ICB are working through a spending plan to utilise this funding.

31. £0.3m added to the Government Initiative Reserve in 2022/23 related to charging reform, reflecting elements of the Trailblazer programme where costs will continue to be incurred in 2023/24 and 2024/25 ahead of the revised date for charging reform in autumn 2025.

### **Ringfenced Grants**

32. As set out in Annex 4, ring-fenced government grants expected to be received by Adult Services in 2023/24 total £21.1m.

33. The Improved Better Care Fund Grant is £10.7m, with no change since 2022/23. The conditions attached to the grant funding require it to be used for the purposes of meeting adult social care needs, including contributing to the stabilisation of local care markets and supporting the NHS in addressing pressures such as delayed discharges.

34. The Market Sustainability and Improvement Fund is £5.4m and is being used to support the provider fee uplift in 2023/24 in line with the terms of the grant, to enhance the uplift, and to maintain uplifts from 2022/23 funded through the Market Sustainability and Fair Cost of Care grant which now forms part of this grant.

35. The Market Sustainability and Improvement Workforce Fund is £3.5m and is being used to increase social care capacity through increasing social care workforce capacity and retention, reducing social care waiting times and increasing fee rates paid to social care providers.

36. The Adult Social Care Discharge Fund is £1.5m. This will be used to provide interventions that improve discharge of patients from hospital to the most appropriate location for their ongoing care.

### **Virements**

37. Virements to note reflect budget movements within the pools and the realignment

of staffing budgets within Adult Social Care.

## **Children's Services**

38. Children's Services is forecasting an overspend of £13.0m against a budget of £172.0m.

39. As reported throughout the year the underlying pressures in Children's Services highlighted in the overspend in 2022/23 reported to Cabinet in June 2023, have remained a significant challenge in 2023/24. These are driven by a combination of care placements costs, staffing, particularly the reliance on agency staff to cover vacancies, and Home to School Transport.

Service Area	Latest Budget Jan-24 £m	Forecast Spend Jan-24 £m	Forecast Variance Jan-24 £m	Forecast Variance Nov-23 £m	Change Since Nov-23 £m
Education & Learning	39.7	43.9	4.2	3.6	0.6
Schools <sup>2</sup>	0.2	0.2	0.0	0.0	0.0
<b>Subtotal Education</b>	<b>39.9</b>	<b>44.2</b>	<b>4.2</b>	<b>3.6</b>	<b>0.6</b>
Early Help, Front Door & Social Care	75.8	78.7	2.8	2.2	0.7
Provider Services & Safeguarding	44.8	50.0	5.2	6.0	-0.8
Children's Services Central Costs	11.5	12.1	0.6	1.0	-0.4
<b>Subtotal Children's Social Care</b>	<b>132.1</b>	<b>140.8</b>	<b>8.7</b>	<b>9.3</b>	<b>-0.5</b>
<b>Total Children's Services</b>	<b>172.0</b>	<b>182.0</b>	<b>13.0</b>	<b>12.8</b>	<b>0.1</b>
<b>Overspend on High Needs DSG that will be transferred to the unusable reserve</b>	<b>265.3</b>	<b>288.2</b>	<b>22.9</b>	<b>21.2</b>	<b>1.7</b>

### **Education & Learning**

40. Within Education & Learning, the Home to School Transport and the Special Educational Needs (SEN) service continue to be high risk in terms of budget variance.

41. The £3.6m forecast overspend for Home to School transport remains unchanged from the position reported in November 2023. The pressure reflects higher activity in the service than was budgeted for and the impact of rolling annual tenders for bus routes. In addition, the service has reviewed a planned saving commitment of £1.0m and confirmed that it will not be delivered in year.

42. Additional unbudgeted expenditure of £0.6m is required to fund temporary senior management posts and SEND Transformation support within Education.

43. Within the Special Education Needs (SEN) service there are considerable ongoing pressures on the SEN casework team and Educational Psychologists due to the continued high number of Education, Health and Care Plan (EHCP) requests. An

<sup>2</sup> \*Maintained Schools are funded by Dedicated Schools Grant

additional on-going investment of £0.5m was included in the 2023/24 budget to fund additional staff to manage demand for EHCPs.

### **Children's Social Care**

44. Forecast pressures of £8.7m within Children's Social Care continue to be driven by a combination of care placement costs and staffing. This particularly relates to the reliance on agency staff to cover vacancies and an emerging gap relating to joint funding with Health Partners. £0.5m relates to the reallocation of budgeted agency staffing savings.

45. Underlying pressures remain despite additional budget added in 2023/24 and actions to prevent and reduce costs. This is due to a combination of:

- The on-going effect of the 2022/23 overspend. Because this increased in the last quarter of the year it was not fully anticipated in the Budget & Business Planning process for 2023/24.
- Changes in practice, interventions to prevent unnecessary referrals and reduce the number and cost of cases is taking more time to impact on expenditure than anticipated.
- The financial volatility in the market for care together with the impact of spiralling inflation and shortages in local capacity are undermining the service Sufficiency Strategy to manage the market. As a consequence, the service continues to experience an accelerating increase in placement fees especially 'Spot' rates.

46. The drivers of the pressures remain the same as in 2022/23 and include:

- Continued workload pressure, increased vacancies and recruitment difficulties within front-line services especially Family Solutions Plus.
- Though the number of children in care is reducing the rate of decrease is slower than anticipated and is being offset by increases in underlying unit cost rates especially the growing number of very complex cases.

47. The most significant variances include:

- Children with Disabilities: £2.4m forecast overspend due to £2.1m pressures on placement budgets (a combination of an increased more complex level of care and higher rates) and £0.3m pressures on team budgets. The improvement in the forecast overspend by £0.6m compared to the previously reported position is due to a combination of a reduction in the forecast of new placements and a reduction in the level of care required in existing placements.
- High Cost and Unregistered Placements: £4.5m forecast overspend including a reduction of £0.5m since the last report due to:
  - the anticipated impact of the introduction of a new framework contract to ensure compliance, standardise fees and deliver better value.
  - additional arrangements to monitor, track, control and forecast placements.

- Continued dependence on high-cost agency staff to cover vacancies due to shortages of staff in the marketplace: £2.1m
- Conversely the pressure has been mitigated to some extent by:
  - Substantial forecast underspends on staffing.
  - Underlying reductions in legal and transport costs
  - An increase in NHS Health partner joint funding for Continuing Healthcare and Mental Health (Section 117)
  - Progress in managing to reduce the scale of high-cost placements including unregistered placements during the year. These have reduced from 17+ in August 2022 to 6 and under throughout this year.

### **Children's Social Care: Pressures, Drivers, and Action Plan**

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

### **Actions to Turn the Position around and Evidence of Improvement**

49. The service has implemented organisational, governance and business process controls and market management actions to address the underlying pressures. These include:
- Continued scrutiny of spend by senior management and the leadership team.
  - Streamlining of referrals at the 'front door' (MASH) - revising thresholds & practices.
  - The Family Solutions Plus (FSP) teams are working to reduce the backlog of assessments and intervention measures.
  - Development of a robust recruitment and retention policy.
  - Working to reduce the number of children in care and tracking those where care placements are due to cease.
  - Ongoing reduction in the number of children living in high-cost placements.
  - Brokerage action plan to ensure timely, suitable, cost-effective placements are sourced.
  - A 'LEAN' review of the placement process and identification of efficiencies.
50. Evidence that the actions are having an impact is reflected in the number of Children We Care For (CWCF).

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	Q2 2022	Q3 2022	Q4 2022	Q1 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024
Oxfordshire born children	778	755	735	709	687	658	653	655	645	637
Disabled Children	61	62	58	56	49	49	49	51	50	49
<b>Subtotal</b>	<b>839</b>	<b>817</b>	<b>793</b>	<b>765</b>	<b>736</b>	<b>707</b>	<b>702</b>	<b>706</b>	<b>695</b>	<b>686</b>
Unaccompanied	69	73	108	100	91	99	107	110	108	93
<b>Total</b>	<b>908</b>	<b>890</b>	<b>901</b>	<b>865</b>	<b>827</b>	<b>806</b>	<b>809</b>	<b>816</b>	<b>803</b>	<b>779</b>

51. The downward trend in the number of CWCF is due to the above actions and in particular the use of strengths based proportionate assessment, resulting in a greater number of families and their children being supported in their own homes and fewer children becoming children we care for.

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

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

54. The forecast also reflects unachieved savings from previous years which have been considered through the Budget & Business Planning Process for 2024/25 plus £0.5m of re-allocated budgeted staffing savings.

55. The focus of the Financial Strategy is to ensure the improvements are continued and grown while also applying the same rigor and focus to managing the market, the escalation in rates, the challenge of greater complexity and encouraging joint partnership work to address Continuing Healthcare (CHC) needs and resource.

### Children's Services Central Costs

56. £0.6m forecast overspend relating to a claim for historic legal fees.

### Dedicated Schools Grant (DSG)

57. The forecast overspend against High Needs DSG funding is a deficit of £22.9m. This is £4.6m higher than the £18.3m forecast deficit approved by Cabinet in May 2023.

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Summary of DSG funding	2023/24 Budget £m	2023/24 Projected Outturn £m	Variance January 2023 £m
Schools block	131.2	131.2	0.0
Central Services Schools block	5.0	5.0	0.0
High Needs block	84.7	107.6	22.9
Early Years block	44.4	44.4	0.0
<b>Total</b>	<b>265.3</b>	<b>288.2</b>	<b>22.9</b>

58. Key issues impacting on spend that are impacting on and being managed as part of the forecast are the cost of placements from September 2023, tribunal challenges to placement decisions and the impact of inflation on providers' fees.

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

60. The Chancellor announced significant changes to childcare arrangements in the Spring Budget 2023. This included:

- an uplift to rates payable for the period September 2023 to March 2024. The funding for this is received via a specific grant which will be subsumed within DSG from April 2024. The grant is in the region of £3.0m, and the exact amount will be known in June 2024, after the schools' census return. The council will need to pass the grant to providers in full.
- New Grant of £0.3m for Schools in Financial Difficulty. The grant was recently announced and has just been received. There is no criteria other than schools in financial difficulty for the allocation of this grant which must be spent in year. The service is considering the options for investing with the schools.

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

## **Environment & Place**

62. Environment & Place is forecasting an underspend of £2.9m against a budget of £75.3m.

<b>Service Area</b>	<b>Latest Budget Jan-24 £m</b>	<b>Forecast Spend Jan-24 £m</b>	<b>Forecast Variance Jan-24 £m</b>	<b>Forecast Variance Nov-23 £m</b>	<b>Change Since Nov-23 £m</b>
Transport & Infrastructure	13.6	12.3	-1.3	-0.6	-0.7
Planning, Environment & Climate Change	37.6	37.0	-0.6	0.1	-0.7
Highways & Operations	21.5	20.4	-1.1	-0.4	-0.7
Directorate Support	2.6	2.7	+0.1	0.1	0.0
<b>Total Environment &amp; Place</b>	<b>75.3</b>	<b>72.4</b>	<b>-2.9</b>	<b>-0.8</b>	<b>-2.1</b>

### **Transport & Infrastructure**

63. Transport & Infrastructure comprises Transport Policy, Place Making and Infrastructure Delivery. An underspend of £1.3m is forecast mainly due to a £1.0m underspend on community transport initiatives. More time is required to deliver on the on-going investment of £1.2m agreed in February 2023 due to a lack of interested operators for the new transport services in rural areas. The service is exploring other options for the provision of these services and is engaging with stakeholders on proposed schemes.

64. The Infrastructure Delivery and Place Making service areas are currently forecasting a £0.3m underspend as a result of funding received to support Programme Management Office costs and other specialist functions needed to support the delivery of the Major Infrastructure capital programme.

### **Planning, Environment & Climate change**

65. The Planning, Environment & Climate change service area is made up of Strategic Planning, Climate Change and Environment & Circular economy. The service area is forecasting to underspend by £0.6m.

66. Strategic Planning are forecasting to breakeven. The overspend forecast previously has now been mitigated through an overachievement of income.

67. Climate Change is forecasting an underspend of £0.3m due to vacancies within the team.

68. Waste Management is forecasting an underspend of £0.3m. This has improved by £0.7m compared to the November 2023 position mainly due to service pressures being offset by underspends on the Lead Local Flood Authority initiative. Although the service is now fully resourced, it has taken time to utilise the investment in this financial year and the full effect will be reflected in 2024/25.

69. Issues which continue to impact on the service are:

- Tonnages at the Energy Recovery Facility are continuing to increase over and above historic trends and there are further pressures resulting from an increase in the volume of green waste due to a warmer than usual autumn. Kerbside residual waste recycling levels have decreased due to a decline in household recycling mirroring the national trend. These pressures are offset partially through underspends in staffing.
- Implementation of the new legislative requirements for the Persistent Organic Pollutants (POPs) waste stream where a change in the law means the council needs to fund the cost of storing, shredding, and burning soft furnishings, as an alternative to landfill. An additional budget allocation of £0.2m to support this was included in the budget for 2023/24 but this is costing more than anticipated.
- Legislative changes around DIY charges will create an additional pressure in the last quarter of the year which will be mitigated by the service.

70. The Waste team is continuing to work on waste prevention campaigns with the district and city councils. They are also monitoring the market, particularly around POPs, to ensure current prices are the best achievable and are planning as far as possible with the information available to mitigate the increased costs arising from changes to DIY charges.

71. There is a pressure in the Tree Service due to additional work associated with tree services in Oxford City. The service is mitigating the pressure through working with Oxford City partners, by moving the works schedule to a reactive programme to reduce the level of spend, as well as the utilisation of directorate reserves.

72. There are inflationary pressures within Public Rights of Way but it is anticipated that these can be managed within existing budgets.

### **Highways & Operations**

73. Highways & Operations is forecasting an underspend of £1.1m due to an over achievement of income through enforcement in Network Co-ordination and a reduction in energy cost baskets provided by Crown Commercial Services.

74. Within the Highway Maintenance service there was a significant increase in highways defects that needed repair in the first quarter of the financial year. This was primarily attributable to the consequence of the bad weather on roads that are not in particularly good condition and is similar to higher levels of activity seen across the country. The number of defects reduced in the summer but increased in October, November and December and remains higher than the same month in 2022. Although the number of defects is greater than last year, the overall number of defects across the network is starting to level out.

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Month	Defects 2022/23	Defects 2023/24	% Increase
April	3,320	4,143	24.8%
May	2,927	4,944	68.9%
June	2,212	4,695	112.2%
July	1,979	4,134	108.9%
August	1,888	2,553	35.1%
September	1,715	2,363	37.8%
October	1,650	2,927	77.39%
November	1,980	3,088	55.96%
December	1,840	2,837	54.18%
January	3,057	3,574	16.91%

75. Additional personnel continue to be deployed to manage the current defect volumes. The increase in defect numbers and the cost increase of associated repairs is currently being managed within the service area budgets through reduction on other operational spend where possible, though there remains a risk if activity increases in the remaining months of the year.

76. Energy for street lighting is obtained through Crown Commercial Services. An update received during the year set out a secured reduced energy price of £0.23, £0.26 lower than assumed when the budget was set. In addition to the reduction in energy prices, there is also a 38% reduction in consumption on the network as a result of the LED replacement programme. Taken together these mean there is a forecast underspend of £1.9m. However, energy prices remain volatile and there are also risks relating to unmetered energy consumption.

77. Network Management is currently forecasting an underspend of £0.9m due to income achieved through the enforcement on the network and staff vacancies. It is anticipated that this may increase if the volume of utility works on the network continues at the current rate. A further underspend is anticipated as a result of additional enforcement income on the network.

78. Supported transport is forecasting an overspend of £0.6m as a result of savings of £0.4m from 2022/23 plus a further saving of £0.2m in 2023/24 that are not expected to be delivered. The on-going impact has been removed through the Budget & Business Planning Process for 2024/25.

### **Directorate Support**

79. The Directorate Support service area is currently forecasting an underspend of £0.1m due to staff vacancies as a result of service transformation. The teams will be fully resourced by the end of the financial year. This underspend is largely offset by the reallocation of additional staffing savings.

### **Budget Virements**

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

### **Public Health and Community Safety**

81. Public Health and Community Safety are forecasting a £0.4m overspend against a budget of £31.7m.

Service Area	Latest Budget Jan-24 £m	Forecast Spend Jan-24 £m	Forecast Variance Jan-24 £m	Forecast Variance Nov-23 £m	Change Since Nov-23 £m
Public Health Functions	37.8	37.8	0.0	0.0	0.0
Public Health Recharges	0.6	0.6	0.0	0.0	0.0
Other Income	-0.7	-0.7	0.0	0.0	0.0
Grant Income	-33.6	-33.6	0.0	0.0	0.0
Transfer to Public Health Reserve	0.0	0.0	0.0	0.0	0.0
<b>Total Public Health</b>	<b>4.1</b>	<b>4.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Community Safety</b>	<b>27.6</b>	<b>28.1</b>	<b>0.4</b>	<b>0.4</b>	<b>-0.1</b>
<b>Total Public Health &amp; Community Safety</b>	<b>31.7</b>	<b>32.1</b>	<b>0.4</b>	<b>0.4</b>	<b>-0.1</b>

### **Public Health**

82. A break-even position is forecast for services funded by the Public Health grant after transferring a £0.2m underspend to the Public Health reserve at year end. The underspend is made up of:

- £0.2m overspend on the substance misuse service due to increased activity in residential rehabilitation and detoxification treatment service which improves outcomes for people with complex treatment needs. This is a £0.1m reduction from the previously reported overspend as the budget now reflects the virement from other public health services as noted in the previous report.
- £0.1m overspend on National Health Service health checks because of the high level of activity in primary care which is in line with the national trend post COVID-19; offset by
- £0.1m underspend reported within the obesity service as service delivery changes will not take place until 2024/25.
- £0.2m underspend on Sexual health services linked to activity levels.
- £0.1m underspend on staffing, linked to in-year delays in recruiting to vacant roles.
- £0.1m underspend within other public health services due to delayed implementation of access to nature programmes and the change in estimated costs of Better Housing Better Health work. This is a £0.3m reduction from the previous report as the budget has been moved to partly offset the financial pressure within the substance misuse services.

### **Community Safety**

83. Community Safety are forecasting a £0.4m overspend as a result of the following:
- The reallocation of budgeted agency savings of £0.2m which are unlikely to be achieved by the end of the year.
  - A one-off payment of £0.2m made for a disabling injury/illness which is recommended to be met by a supplementary estimate.
  - £0.2m additional staff costs linked to the Botley Road closure and the Rewley Road property development.
  - £0.1m linked to the impact of inflation on the cost of maintaining the services fleet of vehicles and an increase in the cost of training resulting from the need to provide training to new recruits following staff leaving unexpectedly. This has now been offset by a £0.1m underspend within trading standards relating to delays in recruitment, and the receipt of unexpected one-off income.

### **Ringfenced Government Grants**

84. The ringfenced Public Health grant totals £33.6m in 2023/24. A 2.3% uplift has been confirmed for 2024/25.

### **Use of Un-ringfenced Government Grant Funding**

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

### **Reserves**

86. £5.9m unspent grant funding was held in Public Health reserve at 1 April 2023. £1.9m is forecast to be spent in 2023/24, £1.8m in 2024/25 and £1.2m in 2025/26, leaving a balance of £1.0m. Options to utilise all the funding by 2027/28 in line with the grant requirements are being considered.

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87. £2.7m is held in reserves for the renewal of fire and rescue vehicles and breathing apparatus equipment, this will increase by a further £0.3m during 2023/24. A fleet replacement strategy is being agreed which will require the use of this funding.

88. £0.9m is being held to cover the cost of the replacement of Airwave for Oxfordshire Fire and Rescue Service and the implementation of the new national Emergency Service Mobile Communications Programme.

89. £0.5m is being held in the Fire Uplift Grant reserve to fund employee costs expected to be incurred over the next three to five years.

90. £0.2m is being held to expand the Making Every Contact Count work programme in Oxfordshire; £0.1m will be spent in 2023/24 with the remaining balance being used in 2024/25.

91. £0.1m of the Community Outbreak Management Fund (COMF) allocated to Public Health will be used to part fund the healthy homes

**Virements**

92. Cabinet is recommended to approve a £0.2m supplementary estimate to Community Safety to cover the one-off payment made for a disabling injury/illness cost.

**Resources and Law & Governance**

93. The services within Resources are forecasting a combined overspend of £1.9m (3.0%) against a budget of £73.5m. This is a reduction of £0.1m compared to the November forecast.

Service Area	Latest Budget Jan-24 £m	Forecast Spend Jan-24 £m	Forecast Variance Jan-24 £m	Forecast Variance Nov-23 £m	Change Since Nov-23 £m
Corporate Services	2.3	2.3	0.0	0.0	0.0
Human Resources & Organisational Development	4.8	4.2	-0.5	-0.3	-0.2
Communications, Strategy & Insight	3.5	3.4	-0.1	0.0	-0.1
IT, Innovation & Digital	10.5	11.1	0.6	0.7	-0.1
Culture & Customer Experience	12.7	13.3	0.5	0.4	0.1
Finance & Procurement	8.9	9.4	0.5	0.4	0.1
Property, Investment & Facilities Management	19.7	20.2	0.4	0.4	0.0
Law & Governance	8.0	8.5	0.5	0.4	0.1
Delivery & Partnership	3.0	3.0	0.0	0.0	0.0
<b>Total Resources</b>	<b>73.5</b>	<b>75.4</b>	<b>1.9</b>	<b>2.0</b>	<b>-0.1</b>

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

95. **Human Resources & Organisational Development (HR&OD)** is forecast to

underspend by £0.5m.

96. **Communications, Strategy & Insight** are forecasting to underspend by £0.1m due to a number of vacancies in the team.
97. **IT, Innovation & Digital** are forecasting an overspend of £0.6m, after taking account of a reduction of £0.1m relating to non-achievement of cross directorate savings agreed as part of the 2023/24 budget. Action to achieve these is at risk, due to the nature of the work and time taken to realise benefits.
98. **Culture and Customer Experience** are forecasting an overspend of £0.5m. This is mainly in the Coroners Service where the appointment of an Area Coroner has created an in-year pressure and the demand for coronial activity continues to increase year on year. There are also pressures in the Customer Service Centre where firm savings have not yet been identified in the corporate customer service consolidation programme. Additionally, increased income in Music Services has not materialised and the re-allocation of staffing savings has also contributed to the overspend. Work continues to ensure that the Music Services and Registration Services are able to maximise their income opportunities to meet customer demand.
99. **Finance and Procurement** are forecasting a £0.5m overspend due to the cost of agency staff being utilised to cover hard to fill vacancies, and an increase in staff costs following a job evaluation review.
100. **Property Services** are forecasting an overspend of £0.4m. The School Catering service is forecasting to overspend due to inflationary pressures, but this will be mitigated by savings in other areas. £0.5m funding for the Community Hub Strategy is assumed to be fully utilised by year end. Anticipated savings from vacating one of the council's office buildings will be offset by estimated dilapidation costs in 2023/24.
101. **Law and Governance** are forecasting an overspend of £0.5m. 2023/24 is a transition year for the new structures which were implemented in Governance in the second quarter of 2023/24 and are anticipated to be implemented in Legal Services in quarter four of 2023/24. As a result, higher locum costs in Legal Services are still expected to be incurred for most of the year.
102. **Delivery & Partnership** includes the delivery of cost-of-living measures and the council's migration and asylum programmes, including Homes for Ukraine. The budget is mainly funded from earmarked reserves and specific government grants and is forecast to break even.

### **Medium Term Financial Strategy Savings**

103. After taking account of new and previously agreed savings the 2023/24 budget agreed includes planned directorate savings of £28.2m.
104. £10.2m of the 2022/23 savings were not achieved as planned in the last

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financial year. 73% of these savings are assessed as delivered or are expected to be delivered. 27% are still assessed as amber or red. Any planned savings not delivered in 2022/23, where the on-going impact was not adjusted through the 2023/24 Budget & Business Planning Process, need to be achieved in 2023/24 as well as new savings agreed in February 2023.

105. 81% of the 2023/24 savings are assessed as delivered or are expected to be delivered. 3% are currently assessed as amber and 17% are assessed as red. Work is continuing to ensure that these savings are achieved.

	2023/24 Planned Savings	Forecast Delivery of 2023/24 Planned Savings	2022/23 Savings that need to be delivered in 2023/24	Forecast Delivery of 2022/23 Savings In 2023/24
	£m	£m	£m	£m
Adult Services	-18.4	-17.9	-4.0	-3.6
Children's Services	-3.9	-1.7	-1.9	0.0
Environment & Place	-1.6	-1.2	-2.3	-1.9
Community Safety	-0.4	-0.2	0.0	0.0
Resources & Cross Directorate	-3.9	-1.7	-2.0	-1.9
<b>TOTAL</b>	<b>-28.2</b>	<b>-22.8</b>	<b>-10.2</b>	<b>-7.4</b>
<b>TOTAL DELIVERED</b>		<b>81%</b>		<b>73%</b>

#### Adult Services

106. The 2023/24 budget includes planned savings of £18.4m. 97% of savings are forecast to be delivered. 2.5% are forecast as undeliverable in this financial year, although further work is being undertaken to look for alternative savings.

107. Undeliverable savings include reductions in the cost of vehicles used by council services expected to be achieved through the "One Fleet" Strategy and those which relate to managing demand, particularly in care homes.

108. There are also £4.0m of savings brought forward from 2022/23 to be delivered in 2023/24. 90% of these are expected to be delivered, but 10% of the savings are proving very challenging to deliver.

109. Some savings have overdelivered and will offset the undelivered savings.

#### Children's Services

110. The 2023/24 budget includes planned savings of £3.9m. 45% of these savings are forecast to be delivered. 55% of the savings are assessed as red and include £0.5m relating to service reviews of non-statutory / non-case holding areas, and £1.0m relating to reduction in agency staffing spend.

111. There are also £1.9m of savings brought forward from 2022/23 that need to be

delivered in 2023/24. All of these savings are assessed as red and include Home to school transport savings of £1m. The on-going impact has been considered through the Budget & Business Planning process for 2024/25.

#### Environment & Place

112. The 2023/24 budget includes planned savings of £1.6m. 75% are expected to be achieved. 16% assessed as red relate to savings on the use of technology to reduce costs relating to the home to school contract management and Countywide community transport initiatives schemes.
113. Whilst the directorate is currently working to deliver all savings, due to the timing of service transformation taking place part way through the financial year some of the savings will not be fully realised. Any resulting pressures are being managed within the overall budget for Environment & Place.
114. 85% of the £2.3m savings brought forward from 2022/23 are expected to be delivered in 2023/24. The on-going impact of a £0.6m unachieved saving relating to a home to school contract management system has been considered through the Budget & Business Planning Process for 2024/25.

#### Public Health & Community Safety

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

#### Resources and Cross Directorate

116. The 2023/24 budget includes planned savings of £4.0m. 44% of these savings are forecast to be delivered following the reallocation of the £1.5m budgeted reduction in agency costs to directorates with the expectation that action will need to be taken by directorates to achieve this through reductions in employee costs. 42% savings assessed as red include agency staff savings and IT services digital transformation savings which haven't materialised.
117. 95% of the £2.0m savings not achieved in 2022/23 have been delivered in 2023/24.

### **Debt Management**

#### **Corporate Debtors**

118. The combined collection rate, based on invoice volumes, for December 2023 and January 2024 was 97.4%, 2.4% above the 95% target. The collection rate based on the value of invoices for the same period was 98.8%. The year-to-date collection rates are 97.7% and 99.41% respectively.
119. Debt requiring impairment is currently £0.6m, £0.3m above the year-end target of £0.3m and the top five debt cases account for 50% of all bad debt. The highest debt, (28% of the total), is owed by a company in administration and recovery is not expected at this stage. The remaining four cases are being tracked and progressed by the corporate income recovery team.

### **Adult Social Care Debtors**

120. The combined 120-day invoice collection rate for December 2023 and January 2024 was 91%, compared to the target collection rate of 92%. As reported changes to automated reminders were implemented in October and improvement to collection rates is expected by the last quarter of the year. The service continues to develop plans for improvements to business process and operations and an improvement project has been started.
121. The 2022/23 year-end adults care contribution impairment for bad debt was £4.6m. Projected bad debt as at the end of January is £4.8m, £0.2m higher than the current impairment balance. This has reduced by £0.2m since the last report. As reported previously the on-going impacts of COVID-19 and wider economic factors have had a significant effect on means tested social care contribution bad debt levels since 2020/21. The bad debt project, seeking resolution of £3.7m of historic debt, will conclude at the end of March 2024.
122. Cabinet is recommended to write off eleven Adult Social Care contribution debts totalling £0.2m. Six cases are those where arrears were not resolved before the person passed away and the estate was confirmed as insolvent. One case is a long running dispute linked to threshold dates, and the other three cases are circumstances where an individual has not managed their finances and have no available assets to settle the debts. In the final case the individual has been the victim of fraud; funds are not accessible for formal action to be taken.

### **Budgets Held Centrally**

123. After taking account of the use of one – off funding and contingency to support the forecast directorate overspend, there is a combined underspend of £12.3m against budgets held centrally.

#### Capital Financing Costs

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

#### Interest on Balances

125. The current forecast outturn position for in house interest receivable is £19m, which is £8.0m above budget. It is estimated that £2.0m of this will need to be applied to developer contributions at year end.
126. The additional interest is a result of higher than forecast cash balances coupled with higher than forecast deposit rates. Currently, every extra £5m within the cash balance forecast will earn approximately £0.25m of interest annually.

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127. Interest payable is currently forecast to be £12.9m. This is £0.2m below budget, as a result of the early repayment of two £5m LOBOs in August and October 2023.
128. The forecast outturn position for external fund returns is £4.0m, which is £0.2m above budget.
129. £2.2m additional interest on balances is currently factored into the forecast and is offsetting the directorate overspend. Depending on the final year end position a decision on the use of any remaining funding to top up balances to the risk assessed level for 2024/25 and for other purposes will be made through the Provisional Outturn Report to Cabinet in June 2024 and/or the Business Management & Monitoring Reports to Cabinet in 2024/25.
130. Cash balances for the year are forecast to be £51.9m lower than they would otherwise have been as a result of negative DSG balances (see paragraph 136). The impact of this is an estimated opportunity cost of £1.5m in unearned interest during 2023/24.

Pay Inflation and Contingency

131. The £12.4m contingency budget for 2023/24 included £4.2m one- off council tax and business rates funding agreed to be added as part of the Provisional Outturn Report 2022/23 to Cabinet in June 2023.
132. Virements reflecting the impact of the 2023/24 pay award were actioned at the end of December 2023. Further virements will be transacted to add funding for the pay award to vacant posts when those are recruited to and £0.5m has been held to meet possible costs relating to this in 2023/24.
133. The underspend against the remaining contingency budget is forecast to be £8.7m at 31 March 2024 after taking into account the pay award virements and estimated provision for inflation on vacant posts.

**Reserves**

134. As set out in Annex B - 3 Earmarked Reserves are forecast to be £167.4m at 31 March 2024.
135. **Business Rates Reserve** – This reserve is held to manage fluctuations in Business Rate income that the Council receives. In March 2024, the Department for Levelling Up, Housing and Communities (DLUHC) notified the council of a Section 31 business rate relief outturn adjustment payment due of £0.6m relating to the financial years prior to and including 2022/23, and an additional grant of £0.1m to offset business rates reliefs for the green plant and machinery exemption. £0.6m additional funding relating to the distribution of the surplus Business Rates levy for 2023/24 was also notified by DLUHC in February 2024. The net increase of £0.1m will be added to the Business Rates Reserve.
136. An unusable reserve was created in 2020/21 to hold **negative High Needs DSG balances** in line with a change to the CIPFA code of practice on DSG High Needs

deficits. The net deficit of £22.9m for 2023/24 will increase the total High Needs deficit held in the reserve to £64.0m as at 31 March 2024. The regulations which require the negative balance to be held in an unusable reserve will come to an end on 31 March 2026. The impact of the unusable reserve on the council's ability to set a balanced budget over the medium term will need to be considered through the Budget & Business Planning Process for 2024/25.

137. As part of the Spring Budget 2024 the government announced £0.500m funding nationally for a six-month extension of the Household Support Fund at the current level from April to September 2024. Further information is awaited on the council's allocation and grant conditions.

138. Annex D sets out an update on the Cost of Living Programme that was set out in a report to Cabinet in March 2023. The following actions are proposed to maximise the cost of living and financial inequality resource in 2024/25:

- £0.5m unspent funding from the 2023/24 cost of living programme will be used to fund equivalent holiday support for free school meals in the Easter 2024 school holiday.
- £0.054m not required to be drawn down from the Budget Priorities reserve in 2023/24 will be held in the reserve and used to increase the 2025/26 emergency welfare fund to £0.354m.
- A report to Cabinet in early 2024/25 will set out proposals for the use of the Household Support Fund as well as other opportunities for tackling financial deprivation and inequality, including an update on the use of additional funding included in the 2024/25 budget.

## **Grants**

139. As set out in Annex B - 4 government grants totalling £472.4m are expected to be received by the Council during 2023/24. This includes £15.5m in schools grants for additional mainstream funding, early years funding and pupil premium, plus Adult Social Care Market Sustainability and Improvement Fund - Workforce Fund (£3.5m).

### Homes for Ukraine

140. At the end of 2022/23 £16.9m unspent grant funding for the Homes for Ukraine scheme and £2.1m unspent funding for education costs relating to the scheme was held in the Grants & Contributions Reserve.

141. Funding was initially provided as a one-off payment of £10,500 per guest and then reduced to £5,900 for arrivals from 1 January 2023 onwards. For eligible minors the tariff remains at £10,500.

142. A further grant claim up to the end of December 2023 was submitted in January 2024. Based on the position as at the end of January 2024, £20.2m of the grant

funding received to date has now been allocated and £3.0m remains unallocated. A further £1.0m funding is expected to be received following the quarter 3 claim.

143. The use of funding received to date to support the on-going operation of the scheme in Oxfordshire is set out in Annex C.

### **General Balances**

144. The risk assessed level of balances for 2023/24 is £30.2m. During the year £0.2m has been agreed to be used to fund a supplementary estimate for staffing costs to support development of One - Fleet approach to the council's vehicles and £0.2m has been used to fund a supplementary estimate to fund a deficit budget for a school with a forced academisation.
145. Cabinet are recommended to approve a further £0.2m Supplementary Estimate request to meet one-off ill health/injury costs incurred in Community Services in 2023/24.
146. After taking account of the use of contingency and funding from the COVID-19 reserve to support the overall forecast breakeven position, balances would be £29.8m, £0.4m below the risk assessed level of £30.2m at year end.

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Budget Monitoring**

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance	Projected Year End Traffic Light  Red > 1.5% Amber >1.1% <1.5% Green on track
	£000	£000	£000	%	£000	£000	
Adult Services	229,257	229,257	0	0.00%	0	0	G
Children's Services	172,007	184,961	12,954	7.53%	12,818	136	R
Environment and Place	75,342	72,395	-2,947	-3.91%	-847	-2,100	G
Public Health	4,076	4,076	0	0.00%	0.0	0	G
Community Safety	27,656	28,056	400	1.45%	485.0	-85	A
Resources	73,496	75,389	1,893	2.58%	1,976	-83	R
<b>Directorate Total Net</b>	<b>581,834</b>	<b>594,134</b>	<b>12,300</b>	<b>2.11%</b>	<b>14,432</b>	<b>-2,132</b>	<b>R</b>

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Budget Monitoring**

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance	Projected Year End Traffic Light
	£000	£000	£000	%	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
<b>Budget held Centrally</b>							0
Capital Financing	28,402	28,402	0	0.00%	0	0	
Interest on Balances	-16,629	-18,869	-2,240	13.47%	-1,821	-419	
Contingency and Inflation	9,160	500	-8,660	-94.54%	-7,000	-1,660	
Unringfenced Specific Government Grants	-43,954	-43,954	0	0.00%	0	0	
Insurance	1,436	1,436	0	0.00%	0	0	
Contribution from COVID-19 Reserve	-7,380	-8,780	-1,400	18.97%	-1,400	0	
Contribution from Budget Priorities Reserve	-2,370	-2,370	0	0.00%	0	0	
Contributions to (+)/from (-)reserves	20,665	20,665	0	0.00%	0	0	
Contribution to (+)/from(-) balances	7,600	7,600	0	0.00%	0	0	
<b>Total Budget held Centrally</b>	<b>-3,069</b>	<b>-15,369</b>	<b>-12,300</b>	<b>400.79%</b>	<b>-10,221</b>	<b>-2,079</b>	
<b>Net Operating Budget</b>	<b>578,765</b>	<b>578,765</b>	<b>0</b>	<b>0.00%</b>	<b>4,211</b>	<b>-4,211</b>	
Business Rates & Council Tax Funding	-578,765	-578,765	0			0	
<b>Forecast Year End Position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,211</b>	<b>-4,211</b>	

**Business Management and Monitoring Report: Adult Services**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
				£000		
SCS1	Adult Social Care	25,846	26,446	600	800	-200
SCS2	Other Adult Social Care Services	5,425	4,825	-600	-700	100
SCS3	Housing & Social Care Commissioning	1,378	1,378	0	0	0
SCS4	Business Support Service	1,141	1,041	-100	-100	0
SCS5	Pooled Budget Contributions	195,467	195,567	100	0	100
<b>Total Adult Services</b>		<b>229,257</b>	<b>229,257</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of January 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
<b>CEF1</b>	<b><u>Education &amp; Learning</u></b>					
CEF1-1	Management & Central Costs	199	1,039	840	234	606
CEF1-2	SEND	7,499	7,499	0	1	-1
CEF1-3	Learning & School Improvement	1,345	1,345	0	0	0
CEF1-4	Access to Learning	30,378	33,678	3,300	3,300	0
CEF1-5	Learner Engagement Service	282	382	100	99	1
	<b>Total Education &amp; Learning</b>	<b>39,703</b>	<b>43,943</b>	<b>4,240</b>	<b>3,634</b>	<b>606</b>
<b>CEF2</b>	<b><u>Early Help, Front Door + Social Care</u></b>					
CEF2-1	Family Help	9,962	8,876	-1,086	-812	-274
CEF2-2	Front Door	5,295	5,082	-213	110	-323
CEF2-3	Childrens Social Care - NEW	60,167	64,461	4,294	2,881	1,413
CEF2-9	Change - NEW	407	260	-147	0	-147
	<b>Total Early Help, Front Door + Social Care</b>	<b>75,831</b>	<b>78,679</b>	<b>2,848</b>	<b>2,179</b>	<b>669</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of January 2024**  
**Revenue Budget Monitoring**

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
<b>CEF3</b>	<b><u>Provider Services &amp; Safeguarding</u></b>				
CEF3-1	40,867	45,794	4,927	5,690	-763
CEF3-2	3,899	4,217	318	332	-14
CEF3-3	0	0	0	0	0
CEF3-4	0	0	0	0	0
	<b>44,766</b>	<b>50,011</b>	<b>5,245</b>	<b>6,022</b>	<b>-777</b>
<b>CEF4</b>	<b><u>Schools</u></b>				
CEF4-1	0	0	0	0	0
CEF4-2	0	0	0	0	0
CEF4-3	216	216	0	0	0
CEF4-4	0	0	0	0	0
CEF4-5	0	0	0	0	0
	<b>216</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report: Children's Services**  
**Forecast Position at the end of January 2024**  
**Revenue Budget Monitoring**

	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
	£000	£000	underspend- overspend+	£000	£000
<b>CEF5</b>	<b><u>Children's Services Central Costs</u></b>				
CEF5-1	8,280	8,828	548	863	-315
CEF5-2	3,211	3,284	73	120	-47
CEF5-3	0	0	0	0	0
<b>Total Children's Services Central Costs</b>	<b>11,491</b>	<b>12,112</b>	<b>621</b>	<b>983</b>	<b>-362</b>
<b>Total Children's Services</b>	<b>172,007</b>	<b>184,961</b>	<b>12,954</b>	<b>12,818</b>	<b>136</b>
<b>MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)</b>					
Schools DSG	131,169	131,169	0	0	0
High Needs DSG	84,694	107,694	23,000	21,200	1,800
Early Years DSG	44,435	44,435	0	0	0
Central DSG	4,992	4,992	0	0	0
<b>Total DSG Funded Expenditure</b>	<b>265,290</b>	<b>288,290</b>	<b>23,000</b>	<b>21,200</b>	<b>1,800</b>

**Business Management & Monitoring Report: Environment and Place**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
EP1	Transport & Infrastructure	13,587	12,287	-1,300	-600	-700
EP2	Planning, Environment & Climate Change	37,600	37,000	-600	100	-700
EP3	Highways & Operations	21,530	20,430	-1,100	-400	-700
EP4	Directorate Support	2,625	2,678	53	53	0
<b>TOTAL ENVIRONMENT AND PLACE</b>		<b>75,342</b>	<b>72,395</b>	<b>-2,947</b>	<b>-847</b>	<b>-2,100</b>

**Business Management & Monitoring Report : Public Health & Community Safety**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
<b>PH 1 &amp; 2 Public Health Functions</b>						
PH1-1	Sexual Health	6,440	6,240	-200	-200	0
PH1-2	NHS Health Check Programme	645	745	100	100	0
PH1-3	Health Protection	8	8	0	0	0
PH1-4	National Child Measurement Programme	150	150	0	0	0
PH1-5	Public Health Advice	150	150	0	0	0
PH1-6	0 - 5 year olds	8,848	8,848	0	0	0
PH2-1	Obesity	1,324	1,224	-100	-100	0
PH2-2	Physical Activity	420	420	0	0	0
PH2-3	Public Health General	2,536	2,436	-100	0	-100
PH2-4	Smoking and Tobacco Control	615	615	0	0	0
PH2-5	Children's 5-19 Public Health Programmes	2,297	2,297	0	0	0
PH2-6	Other Public Health Services	1,734	1,634	-100	-100	0
PH2-7	Drugs and Alcohol	10,517	10,717	200	300	-100
PH2-8	Domestic Violence	1,448	1,448	0	0	0
<b>Total Public Health Functions</b>		<b>37,132</b>	<b>36,932</b>	<b>-200</b>	<b>0</b>	<b>-200</b>
<b>PH3</b>	<b>Public Health Recharges</b>	<b>576</b>	<b>576</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PH4</b>	<b>Grant Income</b>	<b>-33,632</b>	<b>-33,632</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transfer to Public Health Reserve</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>200</b>
<b>Total Public Health</b>		<b>4,076</b>	<b>4,076</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Business Management & Monitoring Report : Public Health & Community Safety**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		<b>Net Budget (Latest Estimate)</b>	<b>Projected Full Year Spend</b>	<b>Projected Year End Variance</b>	<b>Variance Last Cabinet Reporting Month</b>	<b>Change in Variance</b>
		£000	£000	underspend- overspend+	£000	£000
<b>CDA3</b>	<b>Community Safety</b>	27,656	28,056	400	485	-85
	<b>Total Community Safety</b>	<b>27,656</b>	<b>28,056</b>	<b>400</b>	<b>485</b>	<b>-85</b>

**Business Management & Monitoring Report: Resources**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		<b>Net Budget (Latest Estimate)</b>	<b>Projected Full Year Spend</b>	<b>Projected Year End Variance</b>	<b>Variance Last Cabinet Reporting Month</b>	<b>Change in Variance</b>
		<b>£000</b>	<b>£000</b>	<b>underspend- overspend+</b> <b>£000</b>	<b>£000</b>	<b>£000</b>
COD1	Corporate Services	2,334	2,334	0	0	0
COD2	Human Resources & Organisational Development	4,797	4,248	-549	-273	-276
COD3	Communications, Strategy & Insight	3,470	3,372	-98	25	-123
COD4	ICT & Digital	10,520	11,102	582	657	-75
COD5	Culture & Customer Experience	12,734	13,282	548	402	146

**Business Management & Monitoring Report: Resources**  
**Position to the end of January 2024**  
**Revenue Budget Monitoring**

		Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance	Variance Last Cabinet Reporting Month	Change in Variance
		£000	£000	underspend- overspend+	£000	£000
COD6	Finance	8,919	9,399	480	347	133
COD7	Property, Investment & FM	19,743	20,173	430	371	59
COD8	Law & Governance	8,016	8,516	500	447	53
COD9	Delivery & Partnership	2,963	2,963	0	0	0
<b>Total Resources</b>		<b>73,496</b>	<b>75,389</b>	<b>1,893</b>	<b>1,976</b>	<b>-83</b>



**Business Management Report  
Position to the end of January 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	Mar	Jan	Supporting families PBR Q3 23.24	CEF3-2	QA Safeguarding + Recruit + Retention	T	173	0
				VSMMGT	Strategic Measures	T	0	-173
			Budget moved in 2022-23. Virement for NI adjustment this year	COD6	Finance & Procurement	P	1	0
				SCS1	Adult Social Care	P	-1	0
			Knights Court budget closure - budget relocation	COD7	Property, Investment & FM	P	0	0
				SCS1	Adult Social Care	P	0	0
			2024 Gold Pay Award 3 mths part year Jan-Mar	COM4-2	Fire & Rescue	T	5	0
				VSMMGT	Strategic Measures	T	-5	0
			SLT Move to their respective CC	COD1	Corporate Services	P	-574	0
				COD4	ICT & Digital	P	-18	0
				COD8	Law & Governance	P	187	0
				EP4-1	Records & Systems	P	214	0
SCS1	Adult Social Care	P		191	0			
CS	Mar	Dec	DSG Contribution re Teachers Pay Awards 2023-23	CEF1-2	SEND Service	T	0	0
				CEF1-5	Learner Engagement	T	2	-2
				CEF4-3	Non-Delegated Schools Costs	T	-2	2
			EY DSG contribution re pay award 2023-24 Children	CEF1-2	SEND Service	P	2	-2
				CEF1-3	Learning & School Improvement	P	13	-13
				CEF1-4	Access to Learning	P	17	-17
				CEF4-2	Early Years Funding Formula	P	-34	34
			Pay Award 2023-24 HN DSG Contribution - Green Book Leavers	CEF5-1	Management & Admin	P	2	-2
				CEF1-2	SEND Service	T	0	0
				CEF1-5	Learner Engagement	T	0	0

**Business Management Report**  
**Position to the end of January 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

			HN DSG Contribution re Pay Award 2023-24 - Green Book Filled Posts	CEF1-2	SEND Service	P	-54	54
				CEF1-3	Learning & School Improvement	P	9	-9
				CEF1-5	Learner Engagement	P	8	-8
				CEF3-2	QA Safeguarding + Recruit + Retention	P	3	-3
				CEF5-1	Management & Admin	P	33	-33
			CB DSG contribution re pay award 2023-24 Children re Green Book Filled Posts	CEF1-3	Learning & School Improvement	P	0	0
				CEF1-4	Access to Learning	P	39	-39
				CEF1-5	Learner Engagement	P	24	-24
				CEF4-3	Non-Delegated Schools Costs	P	-101	101
				CEF5-1	Management & Admin	P	39	-39
			DSG Central Block Pay Award 2023-24 Arrears re leavers Apr-Oct 2023	CEF1-5	Learner Engagement	T	1	-1
				CEF4-3	Non-Delegated Schools Costs	T	-1	1
			Dedicated Recruitment Officer Roles	CEF2-9	Change	P	-80	0
				CEF5-1	Management & Admin	P	80	0
			Amendment to ESFA funded places	CEF1-2	SEND Service	P	-30	30
			Permanenet funding for shortfall in Childrens Housing	CEF2-3	Childrens Social Care	P	-100	0
				CEF3-1	Provider Services	P	70	30
	Jan		MASH, IAS, Strengthening Families re-align	CEF2-1	Early Help	P	30	0
				CEF2-2	Front Door	P	692	0
				CEF2-3	Childrens Social Care	P	-190	0
				CEF2-9	Change	P	-532	0
			QA, Safeguardng, R&R re-alignment	CEF2-3	Childrens Social Care	P	-125	0
				CEF2-9	Change	P	-394	0
				CEF3-2	QA Safeguarding + Recruit + Retention	P	519	0
			Additional Funding 23-24 YJ Grant	CEF3-1	Provider Services	T	7	-7
			Create income & Expenditure budget for S31 Grant Implementation of Supported Accommodation	CEF3-1	Provider Services	P	299	-299

**Business Management Report  
Position to the end of January 2024**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

AS	Mar	Dec	ASC Inflation Budget Realloc 23/24	ACSNPOOL	Live Well Pool	P	434	-434	
				BCFPPOOL	Age Well Pool	P	12	-12	
				SCS5	Pooled Budget Contributions	P	0	0	
			Health Reserves Drawdown	ACSNPOOL	Live Well Pool	T	52	-52	
				SCS5	Pooled Budget Contributions	T	0	0	
			23AS19 saving realignment	ACSNPOOL	Live Well Pool	P	1,100	-1,100	
				SCS5	Pooled Budget Contributions	P	0	0	
			CQC Review and Assessment Grant 2023/24	SCS1	Adult Social Care	T	27	-27	
			Jan	HESC adjustments	SCS2	Other Adult Social Care Services	P	-6	6
				24AD4 Saving stretch move to Live Well	ACSNPOOL	Live Well Pool	P	-500	500
SCS5	Pooled Budget Contributions	P			0	0			
RES	Mar	Jan	reallocate budgets to align with expenditure	COD7	Property, Investment & FM	P	44	-44	
EP	Mar	Jan	TRO and Trafic signals from Ops to Network	EP3-1	Highway Maintenance	P	-430	0	
				EP3-2	Network Management	P	430	0	
Grand Total							1,581	-1,581	

**Business Management Report**  
**Position to the end of January 2024**

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

Directorate (CD = Cross Directorate)	Month of Cabinet meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	March	Jan	Supplementary estimate to cover the one-off ill health/injury costs incurred during 2023/24 in Community Services	COM4-2	Fire & Rescue	T	159	
				VSMMGT	Strategic Measures	T	-159	
Grand Total							0	0

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Earmarked Reserves**

	2023/24			Description
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
<b>Revenue Grants Unapplied</b>				
Grants and Contributions Reserve	37.0	-16.9	20.1	This reserve holds unspent ring-fenced grants and contributions committed to be spent in future years. This includes the Public Health ringfenced grant and funding for the on-going cost of the Homes for Ukraine Scheme.
COVID-19 Reserve	15.4	-9.3	6.1	This reserve is set up to meet ungoing and emerging presures and longer term service demands arising from the COVID-19 Pandemic. The use of £13.4m funding from the reserve is built into the council's Medium Term Financial Plan agreed in February 2023. After taking account of the additional £1.6m use of the reserve in 2023/24 £0.4m remains uncommitted.
Government Initiatives Reserve	2.3	-0.5	1.8	This reserve is used to hold underspends on budgets funded by unringfenced grants held that relate to specific agreed outcomes or the implementation of Government initiatives.
<b>Subtotal Revenue Grants Unapplied</b>	<b>54.8</b>	<b>-26.7</b>	<b>28.0</b>	
<b>Corporate Priorities</b>				
Budget Priorities Reserve	11.4	-9.8	1.6	This reserve is being used to support the implementation of the Council's proirities and the Medium Term Financial Strategy.
Transformation Reserve	1.5	0.0	1.5	This reserve is needed to fund the implementation costs of the Council's Transformation programme.
Zero Emissions Zone	0.5	0.0	0.5	This reserve holds surpluses generated by Network Coordination for the development and expansion of the ZEZ in the future years.

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Earmarked Reserves**

	2023/24			Description
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
Youth Provision Reserve	0.3	-0.3	0.0	Funding for locality based youth provision
<b>Subtotal Corporate Priorities</b>	<b>13.7</b>	<b>-10.1</b>	<b>3.6</b>	
<b>Funding for Risk</b>				
Insurance Reserve	12.9	0.0	12.9	This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues.
Demographic Risk Reserve	13.0	4.0	17.0	In light of the significant pressures relating to High Needs DSG and other budgets with demographic volatility. This reserve will help to manage demographic risk.
Council Elections	0.4	0.2	0.6	This will be used to fund future elections. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve.
Redundancy Reserve	2.4	0.0	2.4	This reserve is available to fund redundancy costs arising from Transformational Change.
Trading Accounts	0.2	-0.2	0.0	This reserve holds funds relating to traded activities to help manage volatility year to year or future investments.
Council Tax Collection Fund Reserve	3.0	0.0	3.0	This reserve holds any surplus/ deficit as a result of income from council tax being more or less than originally estimated
Business Rates Reserve	9.5	0.1	9.6	This reserve is to smooth the volatility of Business Rates income and to mitigate risk around future changes to Business Rates. The use of the reserve will be considered through the Budget & Business Planning Process for 2024/25.
<b>Subtotal Risk</b>	<b>41.3</b>	<b>4.1</b>	<b>45.4</b>	

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Earmarked Reserves**

	2023/24			Description
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
<b>Capital &amp; Equipment</b>				
Capital Reserves	67.8	0.3	68.1	This reserve has been established for the purpose of financing capital expenditure in future years. Drawdown will be confirmed later in the year.
Vehicle and Equipment Reserve	3.4	0.3	3.7	This reserve is to fund future replacements of vehicles and equipment.
Investment Pump Priming Reserve	2.0	-1.9	0.1	Funding held to meet the costs of self-financing schemes which require pump priming until the funds are returned. Agreed to be used to support the following schemes as part of the 2023/24 budget: Low Carbon Business Travel Project (grey fleet) £0.8m, Energy Efficiency Recycling Fund for OCC Maintained Schools £0.8m, Initial funding to develop plans for the workplace charging levy £0.2m.
<b>Subtotal Capital &amp; Equipment</b>	<b>73.2</b>	<b>-1.3</b>	<b>72.0</b>	
<b>Other Reserves</b>				
Schools' Reserves	12.9	0.0	12.9	In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities.
Partnership Reserves	1.9	-1.6	0.3	This relates to funding for the Growth Deal
On Street Car Parking Reserve	4.9	0.2	5.1	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.
<b>Subtotal Other Reserves</b>	<b>19.7</b>	<b>-1.4</b>	<b>18.4</b>	
<b>Total Earmarked Reserves</b>	<b>202.7</b>	<b>-35.4</b>	<b>167.4</b>	

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**Earmarked Reserves**

	2023/24			Description
	Balance at 1 April 2023	Forecast Movement	Forecast Balance at 31 March 2024	
	£m	£m	£m	
DSG Unusable Reserve *	-41.1	-22.9	-64.0	
<b>DSG High Needs deficit within Unusable Reserve *</b>	<b>-46.8</b>	<b>-22.9</b>	<b>-69.7</b>	
<b>Total Earmarked Reserves after DSG Unusable Reserve</b>	<b>161.6</b>	<b>-58.3</b>	<b>103.4</b>	

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Estimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
	<b>Adult Services</b>					
R	Improved Better Care Fund	DHSC	10,705	0	0	10,705
R	Adult Social Care Market Sustainability and Improvement Fund	DHSC	5,366	0	0	5,366
R	Adult Social Care Discharge Fund	DHSC	1,501	0	0	1,501
R	Adult Social Care Market Sustainability and Improvement Fund - Workforce Fu	DHSC	0	3,485	27	3,512
	<b>TOTAL ADULT SERVICES</b>		<b>17,572</b>	<b>3,485</b>	<b>27</b>	<b>21,084</b>
	<b>Children's Services</b>					
	<b>Dedicated School Grants</b>					
R	Dedicated Schools Grant (DSG) - Schools Block	DfE	131,138	31	0	131,169
R	Dedicated Schools Grant (DSG) - Central Block	DfE	4,992	0	0	4,992
R	Dedicated Schools Grant (DSG) - Early Years Block	DfE	44,341	94	0	44,435
R	Dedicated Schools Grant (DSG) - High Needs Block	DfE	85,288	-564	0	84,724
	<b>Subtotal DSG Grants</b>		<b>265,759</b>	<b>-439</b>	<b>0</b>	<b>265,320</b>
	<b>School Grants</b>					
R	Pupil Premium	DfE	7,663	531	0	8,194
R	Teacher's Pension Grant	DfE	274	-264	0	10
R	Teacher's Pay Grant	DfE	95	-95	0	0
R	Coronavirus (COVID-19) National Testing Programme	DfE	0	0	0	0
R	Coronavirus (COVID-19) Alternative Provision Y11 Transition	DfE	0	0	0	0
R	Coronavirus (COVID-19) Education Recovery NQT	DfE	0	0	0	0

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Esimate 2023/24	In year Adjustments / New Allocations previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
R	Coronavirus (Covid-19) Schools Fund	DfE		0	0	0
R	National Professional Qualification Grant	DfE	0	15	0	15
R	Early Career Framework - Mentor	DfE	0	93	0	93
R	Early Career Framework - Off Timetable	DfE	0	161	0	161
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	280	39	0	319
R	Coronavirus (COVID-19) Recovery Premium	DfE	0	462	0	462
R	Coronavirus (COVID-19) School Let Tutoring Grant	DfE	0	408	0	408
R	PE and Sport Grant	DfE	2,266	-49	0	2,217
R	Teacher's Pay Additional Grant	DfE	0	1,404	0	1,404
R	Universal Infant Free School Meals	DfE	3,938	109	0	4,047
R	Early Year Supplement Grant	DfE	0	2,978	0	2,978
R	Mainstream Schools Additional Grant	DfE	0	4,285	0	4,285
	<b>Subtotal School Grants</b>		<b>14,516</b>	<b>10,077</b>	<b>0</b>	<b>24,593</b>
	<b>Other Children's Services Grants</b>					
R	School Improvement Monitoring & Brokering Grant	DfE	0	0	0	0
R	Additional support for schools in financial difficulty	DfE			331	331
R	Youth Justice Board	YJB	674	30	7	711
R	Asylum (USAC and Post 18)	HO	3,997	2,580	0	6,577
R	Afghan Resettlement Education Grant	DfE	0	0	0	0
R	Afghan Settler Holding Hotel Grant	DfE	0	0	0	0
R	Extension of Virtual School Heads - children with social worker	DfE	0	135	0	135
R	Extension of Virtual School Heads - previously looked after children	DfE	0	66	0	66
R	Pupil Premium Plus Post 16 pilot	DfE	0	45	0	45

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Esimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Extended Personal Adviser Duty Grant	DfE	103	9	0	112
R	Leaving Care Allowance Uplift	DfE			136	136
R	Staying Put Implementation Grant	DfE	288	0	0	288
R	Remand Framework	YJB	72	-36	0	36
R	Reducing Parental Conflict Workforce Development Grant	YJB	0	48	0	48
R	Supported Internships for Young People with SEND	DWP	54	0	0	54
R	Holiday Activities and Food Programme	DfE	296	1,203	0	1,499
R	Attach ASF	DfE	0	15	0	15
R	Intervention Delivering Better Value in SEND - Grant for Data Analysis	DfE	0	0	1,000	1,000
R	Fam Grp Conferences	DfE	0	54	0	54
R	Multiply	DfE	899	0	0	899
R	Home for Ukraine Education	DfE	0	0	0	0
R	Turnaround Programme	YJB	64	63	0	127
R	Strengthening Multi-Agency Leadership for reform	DfE			47	47
R	Implementation of Supported Accommodation Reforms	DfE			299	299
	Subtotal Other Children's Services Grants		<b>6,447</b>	<b>4,212</b>	<b>1,820</b>	<b>12,479</b>
	<b>TOTAL CHILDREN'S SERVICES</b>		<b>286,722</b>	<b>13,850</b>	<b>1,820</b>	<b>302,392</b>
	<b>Environment &amp; Place</b>					
R	Bus Service Operators Grant	DfT	514	0	0	514
R	Natural England	DEFRA	227	0	0	227
R	Energy Mapping	DEFRA	0	0	0	0
R	COVID BSSG	DFT	0	48	0	48
R	Biodiversity Net gain Grant	DEFRA	0	27	0	27

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Estimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Woodland Creation Accelerator Fund (WCAF)	DEFRA	0	75	0	75
R	Air Quality SSCL Grant	DEFRA			127	127
R	Capability Fund	DFT			260	260
R	Zero Emission Zone Pilot	DEFRA	0	0	0	0
	<b>TOTAL ENVIRONMENT &amp; PLACE</b>		<b>741</b>	<b>150</b>	<b>387</b>	<b>1,278</b>
R	<b>Public Health</b>					
R	Public Health Grant	DHSC	33,632	0	0	33,632
	<b>TOTAL PUBLIC HEALTH</b>		<b>33,632</b>	<b>0</b>	<b>0</b>	<b>33,632</b>
	<b>Community Safety</b>					
R	Fire Fighter's Pension Fund Grant	DLUHC	1,361	0	0	1,361
R	Fire Protection Uplift Grant	DLUHC	0	303	0	303
R	Fire Fighter's New Dimensions Grant	DLUHC	40	0	0	40
	<b>TOTAL COMMUNITY SAFETY</b>		<b>1,401</b>	<b>303</b>	<b>0</b>	<b>1,704</b>
	<b>Resources</b>					
R	Homes for Ukraine *	DLUHC	6,503	0	0	6,503
R	Music Service	AC	844	0	0	844
R	MaaS:CAV	Innovate UK	313	0	0	313
R	Park & Charge	Innovate UK	206	0	0	206
R	Virgin Park & Charge	Innovate UK	7	0	0	7
R	Data Driven Safety Tool	Innovate UK	91	0	0	91
R	Quantum Gravimeter	Innovate UK	69	0	0	69

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Esimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Resilient CAV	Innovate UK	25	0	0	25
R	Heart Park Project	DfT	90	0	0	90
R	GTC DfT Congestion Tool	DfT	59	0	0	59
R	CAVL4R	DfT	11	0	0	11
<b>TOTAL RESOURCES</b>			<b>8,219</b>	<b>0</b>	<b>0</b>	<b>8,219</b>
<b>Strategic Measures</b>						
U	Lead Local Flood Authority	DEFRA	45		-45	0
U	Extended Rights to Free Travel	DfE	278	531		809
U	Firelink	DLUHC	213	-83		130
U	Local Authority Delivery Support Funding	DLUHC	0	123		123
U	Key Stage 2 Moderation & Phonics	DLUHC	0	21		21
U	Supporting Families - previously Troubled Families	DLUHC	1,048	204	173	1,425
U	New Homes Bonus	DLUHC	1,700			1,700
U	Local Reform & Community Voices	DfE	328			328
U	Social Care in Prisons Grant	DfE	187			187
U	Social Care Support Grant (including Independent Living Fund)	DLUHC	32,669			32,669
U	Services Grant	DfE	2,800			2,800
U	Domestic Abuse Duty Grant	DLUHC	1,141		26	1,167
U	Supplementary Substance Misuse Treatment & Recovery Grant	OHID	0	635		635
U	Supplementary Substance Misuse Treatment & Recovery Housing Grant	OHID	0	641	-19	622
U	Supplementary Substance Misuse Inpatient Detox & Rehabilitation	OHID	0	80		80
U	Rough Sleeping Drugs & Alcohol Grant	DLUHC	0	1,140		1,140
U	Rough Sleeping Strategy - care leavers	DLUHC	0	95		95

**Business Management Report**  
**Position to the end of January 2024**  
**Government Grants 2023/24**

Ringfenced	Directorate	Issued By	Esimate 2023/24 £000	In year Adjustments / New Allocations previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
U	Dual Running & Client Level Data	DHSC	0	20		20
	<b>Subtotal Strategic Measures</b>		<b>40,409</b>	<b>3,406</b>	<b>135</b>	<b>43,950</b>
	<b>Business Rates</b>					
U	Section 31 Grant for Business Rate Compensation	DLUHC	14,427	4,671		19,098
U	Business Rates S31 Grant Top-Up	DLUHC	42,662	-2,686		39,976
	<b>Subtotal Business Rates</b>		<b>57,089</b>	<b>1,985</b>	<b>0</b>	<b>59,074</b>
	<b>Grants held on behalf of Local Enterprise Partnership</b>					
R	Oxford Innovation Business Support	BEIS	205		0	205
R	European Regional Development Fund		900		-900	0
R	DCLG (Local Enterprise Partnership Funding)	DLUHC	500		335	835
	<b>Subtotal Grants held on behalf of Local Enterprise Partnership</b>		<b>1,605</b>	<b>0</b>	<b>-565</b>	<b>1,040</b>
	<b>TOTAL STRATEGIC MEASURES</b>		<b>99,103</b>	<b>5,391</b>	<b>-430</b>	<b>104,064</b>
	<b>Total All Grants</b>		<b>447,390</b>	<b>23,179</b>	<b>1,804</b>	<b>472,373</b>

R Ringfenced grant

U Un-ringfenced grant

Issued by

HO Home Office

DHSC Department of Health & Social Care

DfT Department for Transport

DfE Department for Education

DLUHC Department for Levelling Up, Housing and Communities

BEIS Department for Business, Energy & Industrial Strategy

OHID Office for Health Improvement and Disparities

DEFRA Department for Environment, Food and Rural Affairs

AC Arts Council

YJB Youth Justice Board

NDTi National Development team for Inclusion

**Business Management & Monitoring Report**  
**Position to the end of January 2024**  
**General Revenue Balances**

	<b>Forecast 2023/24</b>	
	£m	£m
General Balances: Outturn 2022/23	22.643	
County Fund Balance		<b>22.643</b>
Planned Contribution to Balances (February 2023)		6.800
Planned Contribution from Balances (June 2023)		0.800
<b>Original forecast outturn position 2023/24</b>		<b>30.243</b>
<b>Additions</b>		0.000
<b>Calls on balances deducted</b>		
Staffing costs to support development of One - Fleet approach to the council's vehicles (Supplementary Estimate agreed May 2023)		-0.180
Supplementary estimate for a school with a forced academisation that has a deficit budget		-0.200
		<b>-0.380</b>
<b>Automatic calls on/returns to balances</b>		0.000
<b>Additional Strategic Measures</b>		
Forecast Strategic Measures Overspend /Underpend		0.000
<b>Net General Balances</b>		<b>29.863</b>
<b>Calls on / returns to balances requested in this report</b>		0.000
<b>Forecast Variation at Year End</b>		
Less forecast overspend (as set out in Annex 1)		0.000
<b>Forecast Outturn position</b>		<b>29.863</b>
<b>Risk Assessed Level of Balances for 2023/24</b>		<b>30.200</b>
<b>Surplus/(deficit) balances compared to risk assessed level</b>		<b>-0.34</b>