

**Oxfordshire Alliance
Amendments to Earmarked Reserves and General Balances Policy
Statement 2026/27**

1. This paper sets out the Oxfordshire Alliance changes to the Cabinet's Earmarked Reserves and General Balances Policy Statement 2026/27 at Cabinet Section 4.6.

Earmarked Reserves

2. £0.8m funding held in the Budget Priorities Reserve is proposed to be used to support one – off budget investments in 2026/27 and 2027/28.