

Agenda

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Finance and Performance Panel (Panel of the Scrutiny Committee)

This meeting will be held on:

Date: **Tuesday 7 July 2020**

Time: **6.00 pm**

Place: **Remote: Zoom meeting**

For further information please contact:

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Committee Membership

Councillors: Membership 5: Quorum 3: substitutes are permitted.

Councillor James Fry (Chair)

Councillor Chewe Munkonge

Councillor Craig Simmons

Councillor Roz Smith

Apologies and notification of substitutes received before the publication are shown under *Apologies for absence* in the agenda. Those sent after publication will be reported at the meeting. Substitutes for the Chair and Vice-chair do not take on these roles.

Agenda

	Pages
1 Apologies Substitutes are not allowed.	
2 Declarations of interest	
3 Work plan The Scrutiny Committee will agree its work plan, including that for the Finance and Performance Panel, on 06 July 2020. No work plan is therefore available. The Panel is asked to note this.	
4 Notes of previous meeting For the Panel to approve the record of the meeting held on 16 June 2020	9 - 12
5 Reports for Approval The Panel is asked to approve the draft report to Cabinet concerning the report it considered on Monitoring Social Value at its 25 February 2020 meeting. NB This report will follow as a supplement to the agenda pack.	

The Panel is asked to approve the draft report to Cabinet concerning the report it considered on Monitoring Social Value at its 25 February 2020 meeting.

6 Integrated Performance Report 2019/20

13 - 44

On 15 July Cabinet will consider the Integrated Performance Report 2019/20 Q4.

Nigel Kennedy, Head of Financial Services and Anna Winship, Management Accountancy Manager, will be presenting the report.

The Panel is recommended to consider the report and agree any recommendations it wishes to make to Cabinet regarding it.

7 Performance Monitoring

45 - 50

Liz Godin, Business Support Services Manager, will be present to introduce the 2019/20 Performance Monitoring Report.

The Panel is recommended to consider the Performance Monitoring Report and make any recommendations accordingly.

8 Future Meeting Dates

The next meeting is scheduled as follows:

29 September 2020

All meetings start at 6.00pm.

9 Matters Exempt from Publication

If the Panel wishes to exclude the press and the public from the meeting during consideration of any of the items on the exempt from publication part of the agenda, it will be necessary for the Panel to pass a resolution in accordance with the provisions of Paragraph 4(2)(b) of the Local Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2012 on the grounds that their presence could involve the likely disclosure of exempt information as described in specific paragraphs of Schedule 12A of the Local Government Act 1972.

The Panel may maintain the exemption if and so long as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

10 Confidential Discussion - Covid-19 Financial Impacts

51 - 78

At its previous meeting the Panel agreed to defer discussion of commercially sensitive issues relating to the financial impacts of Covid-19. Nigel Kennedy will be available to answer questions. The Panel is recommended to raise any issues deferred until this opportunity, and to make any recommendation accordingly.

NB There are no additional papers for this item, but the previously-considered (public) Cabinet report on the subject is attached for reference.

Information for those attending

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Please be aware that you may be recorded during your speech and any follow-up. If you are attending please be aware that recording may take place and that you may be inadvertently included in these.

The Chair of the meeting has absolute discretion to suspend or terminate any activities that in his or her opinion are disruptive.

Councillors declaring interests

General duty

You must declare any disclosable pecuniary interests when the meeting reaches the item on the agenda headed "Declarations of Interest" or as soon as it becomes apparent to you.

What is a disclosable pecuniary interest?

Disclosable pecuniary interests relate to your* employment; sponsorship (ie payment for expenses incurred by you in carrying out your duties as a councillor or towards your election expenses); contracts; land in the Council's area; licenses for land in the Council's area; corporate tenancies; and securities. These declarations must be recorded in each councillor's Register of Interests which is publicly available on the Council's website.

Declaring an interest

Where any matter disclosed in your Register of Interests is being considered at a meeting, you must declare that you have an interest. You should also disclose the nature as well as the existence of the interest. If you have a disclosable pecuniary interest, after having declared it at the meeting you must not participate in discussion or voting on the item and must withdraw from the meeting whilst the matter is discussed.

Members' Code of Conduct and public perception

Even if you do not have a disclosable pecuniary interest in a matter, the Members' Code of Conduct says that a member "must serve only the public interest and must never improperly confer an advantage or disadvantage on any person including yourself" and that "you must not place yourself in situations where your honesty and integrity may be questioned". The matter of interests must be viewed within the context of the Code as a whole and regard should continue to be paid to the perception of the public.

*Disclosable pecuniary interests that must be declared are not only those of the member her or himself but also those member's spouse, civil partner or person they are living with as husband or wife or as if they were civil partners.

Minutes of a meeting of the Finance and Performance Panel (Panel of the Scrutiny Committee) on Tuesday 16 June 2020

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Committee members present:

Councillor Fry (Chair)

Councillor Munkonge

Councillor Simmons

Councillor Roz Smith

Officers present for all or part of the meeting:

Nigel Kennedy, Head of Financial Services

Anna Winship, Management Accountancy Manager

Tom Hudson, Scrutiny Officer

Also present:

Councillor Ed Turner, Cabinet Member for Finance and Asset Management

1. Apologies

None

Councillor Munkonge arrived during this item

2. Declarations of interest

None

3. Work plan

The work plan to September was **NOTED** by the Panel.

4. Notes of previous meeting

The notes of the meeting of 25 February 2020 were agreed as an accurate record.

The Panel was informed that the draft paper to Cabinet regarding the Panel's response to the report it considered on Monitoring Social Value had been delayed and would also be considered at the next meeting. This information was **NOTED**.

5. April Budget Monitoring Report

The Panel was introduced to the Cabinet report by Head of Financial Services, Nigel Kennedy. Facing what is reported to be the worst recession since the 18th century, deficits in the Council's budget were estimated to be approximately £9.4m over the current financial year, and with Covid-19 related measures having a continued impact, a further £14m for the remainder of the Medium Term Financial Plan. It was sensible, therefore, to provide an unusually early update report, even if there was considerable uncertainty around the figures.

The majority of the deficit reflected income losses from a variety of sources, including commercial rents, Council company dividends, and car parking in particular. In addition, however, Council expenditure had increased: providing all rough sleepers with accommodation, establishing locality hubs, and equipping the Council to work remotely were all areas of expenditure for which budget provision had not been made. Government grants of £1.6m had been received, but were far short of the predicted deficit for the year. Decisions of further support by central government were not expected until the autumn, and it was unclear whether this would be forthcoming.

The recommended response to the situation was put forward as advising that the Council make use of earmarked reserves, with the consequent impact on the projects for which they were earmarked, to close the current year's budget deficit and to accept the loss of interest and increased borrowing costs arising from reduced reserve levels. Identification of the reserves chosen to use would be a future decision. In conjunction, newly agreed expenditure would be paused and existing spending likewise unless it sat within set criteria for the good-running of the Council or improving its financial position. Some capital spending would also be delayed. The purpose of the strategy was explained to give the Council as many options and give it the maximum flexibility on when considering how to close the predicted deficits of future years. This would be undertaken in December as part of the budget-setting process. The impact of the coronavirus on the HRA was relatively minor, and it was recommended that its existing strategy be maintained.

Whilst the financial position was financially challenging, the view of the Head of Financial Services was that the Council, if it implemented the recommendations in the report, was not facing the need to make a s. 114 notice, a requirement where Councils cannot bring expenditure and income into balance.

Whilst it was uncertain whether additional funds would be made available from government, the Council was also being proactive in lobbying government for the right to capitalise losses and write them off over a longer period. No agreement from government had been received to date in regards to this. The costs of doing so would not be negligible – borrowing costs of around 2.5% and the need for a minimum revenue provision. However, a long period over which to close the deficits in the Medium Term Financial Plan would ease the current financial burden on the revenue account. Capitalisation would not mean the Council had any fewer savings to make. Not many Councils had a similarly high capital programme to Oxford, meaning it was a relatively niche solution, but the Council was identifying potentially suitable lobbying partners.

Councillor Ed Turner, Cabinet Member for Finance and Asset Management, noted that the Council's position of relative privilege in having reserves to meet one-off costs meant an emergency budget was not necessary, and making future budget decisions when the uncertainty of the figures had reduced was desirable. Further, lower impact budget reductions would take time. The Panel was also assured that Cabinet members were particularly devoting energy to consideration of the Council's companies and supporting their contribution towards the Council's priorities, and that the Council was being proactive in lobbying central government for additional funding in light of assurances made earlier in the pandemic.

The Panel was broadly supportive of the proposed strategy.

In its scrutiny of the topic it recognised that the question of the impact of paused capital spending on the returns from the Council's companies would be dealt with through an alternative forum (the Companies Scrutiny Panel). The greatest savings from pausing capital spending would be in the reductions on borrowing costs by the Council.

Questions were raised over the eligibility of rate relief for language schools under the government's scheme, and it was confirmed that it was currently thought that such schools were not eligible. Whilst it was possible that such schools could be granted discretionary relief by the Council, part of the cost of doing so would fall on the Council and it was not considered plausible to pursue such a policy at a time of acute financial challenge.

It was noted that the Council had already anticipated a significant reduction in business rate income due to the government's proposed business rate resets, which would negate much of the business rate income from the Westgate Centre. On top of this business rates collection levels were anticipated to be significantly down. However, the government had confirmed that it would not be progressing this year with the Fairer Funding Review, which would have been detrimental to the Council's business rates income.

The Panel was informed on questioning that unemployment was indeed expected to rise. The Council had had over the last month to process an additional 240 Housing Benefit claims, but the key time for knowing what unemployment would look like would be once employers became responsible for contributing towards the cost of the furlough scheme.

Practical questions over how paused projects might be assessed for restart were raised. It was suggested that the point of resetting the Council's finances was so that future decisions over unpausing suspended capital projects could be made by Cabinet but would require assessment against other competing priorities. Any projects without a definitive decision would be considered within the Budget in December. Neighbourhood CIL-funded projects would still progress. Likewise, although some Climate Emergency projects had been paused, time-sensitive projects such as the partnership with the County Council on the Zero Emissions Zone and bus gates were expected to progress.

The Panel discussed the level of spending on ensuring all rough sleepers were accommodated and whether it would be possible to continue it. Some of the issues that made it harder to replicate in the future were the fact that much accommodation had become available due to Covid, which also made the price cheaper. It was suggested by the Panel that there was a financial as well as social benefit to be had in taking the opportunity to learn from the opportunity of having all rough sleepers housed and making as much provision as possible. It was agreed that taking the opportunity provided was a high priority for Council staff.

Finally, the Panel discussed with a favourable view the idea that the Covid-environment had brought about a window of opportunity for increasing returns on investment in cycling infrastructure, and that the recommendation to pause £60,000 worth of investment would lead to fewer beneficial outcomes.

The report was **NOTED** and it was **AGREED** that the following recommendations be made to Cabinet:

- 1) ***That the Council continues to take all possible steps in lobbying government to allow the capitalisation of its deficits***
- 2) ***That the Council does not pause its £60,000 planned capital spend on cycling infrastructure***

6. Future Meeting Dates

The dates of future meetings were **NOTED**.

The meeting started at 6.00 pm and ended at 7.35 pm

Chair

Date: Tuesday 7 July 2020

To: Cabinet
Date: 15 July 2020
Report of: Head of Financial Services
 Head of Business Improvement
Title of Report: Integrated Performance Report for Quarter 4 2019/20

Summary and recommendations	
Purpose of report:	To update Members on Finance, Risk and Performance as at the end of the financial year.
Key decision:	Yes
Cabinet Member:	Councillor Ed Turner
Corporate Priority:	Efficient and Effective Council.
Policy Framework:	Corporate Plan
Recommendations: That Cabinet resolves to:	
1.	Note the financial outturn and performance of the Council for the year 2019/20 and also the position on risks outstanding as at 31 st March 2020;
2.	Agree the carry forward requests in respect of the General Fund of £77,182 as shown in paragraph 7 and on Appendix D;
3.	Agree the transfer to the Capital Financing and NNDR Retention reserve of £2.693 million detailed in paragraph 2 a;
4.	Agree the carry forward requests in respect of the HRA of £722,000 as shown in paragraph 18; and
5.	Agree the transfer to the HRA Contributions to HRA Projects Reserve of £4.809 million detailed in paragraph 2 (c)

Appendices

Appendix A	General Fund Outturn
Appendix B	Capital Programme Outturn
Appendix C	HRA Outturn
Appendix D	Carry Forward Requests
Appendix E	Corporate Risks
Appendix F	Corporate Performance Outturn

Introduction and background

1. This report updates the Cabinet on the performance of the Council for 2019/20 together with the corporate and service risks faced as at 31 March 2020.
2. **Financial Overview**
 - a. **General Fund** – The surplus on the General Fund is £2.770 million (12% of the Net Budget Requirement of £23.205 million and 8% of the gross service expenditure budget of £33.172 million). This figure is prior to any carry forward of unspent budgets, for which £0.077 million is recommended to be approved. A further recommendation is made to transfer the remaining balance of £2.693 million of the surplus to earmarked reserves, of which £1.658 million to the Capital Financing reserve and £1.035 million to the NDR Retention reserve.
 - b. **Efficiencies, Fees and Charges and Service Reduction Targets** – at year end the actual sum of £2.017million in accordance with the budgeted amount.
 - c. **Housing Revenue Account** – The year end surplus on the HRA is a favourable £4.809 million, after allowing for carry forward of unspent budgets of £0.722 million against the original budgeted deficit of £1.205 million. It is recommended to transfer the balance into the HRA projects reserve to fund future capital commitments
 - d. **Capital Programme** – the outturn spend is £42.776 million, a favourable variance of £7.255 million against the latest budget forecast in February 2020. Of this £8.340 million is slippage relating to Museum of Oxford, purchase of homes at Barton Park and loans to the Housing Company, which will be carried forward into future years and £1.103 million relates to small net overspends on a number of schemes, the funding for which has been covered by use of revenue funding and capital reserves.
3. **Performance** – 58% (7) of the Corporate Performance targets were delivered as planned, 8% (1) was below target but within acceptable tolerance limits and 34% (4) were short of target; individual performance targets are detailed in Appendix F.
4. **Corporate Risk Management** – There is one red corporate risk, ten risks that are Amber risks, and one Green risk, these are detailed in paragraphs 27 and in Appendix E.

General Fund Revenue

5. The General Fund is showing a favourable variance of £2.770 million as set out in Appendix A. Should the carry forwards totalling £0.077 million be approved as detailed in Appendix D, the remaining balance of £2.693 million will be transferred to Earmarked Reserves. The working balance remains unchanged at £3.622 million.
6. The impact of COVID-19 in late March 2020 has cast much uncertainty over the Council's financial position for 2020-21 and beyond and in closing the accounts for 2019-20 the Council has maximised the availability of financial reserves in order to tackle the financial challenges arising from the pandemic.

General Fund Earmarked Reserves and Working Balance

- 7 A number of requests have been made to carry forward unspent sums in respect of previously approved budgets that are started and not completed totalling £0.077 million. Details of these requests are shown in Appendix D
- 8 Subject to Cabinet approval of the carry forwards the General Fund Earmarked Reserves as at the 31 March 2020 would stand at £36.451 million, 24% of which relates to funding of the Capital Programme, 26% relates to Business Rates Retention reserve and 11% relates to External Grants reserve pending their use on projects.
- 9 The most notable net movements on Earmarked Reserves in year are:
 - Capital Financing reserve – £1.367 million net increase into this reserve to fund the capital expenditure in year;
 - NDR Retention reserve – The NDR retention reserve is used to smooth out fluctuations in business rates income over the years. Accounting convention also requires that only income precepted by the Council at the beginning of the year is credited to the Revenue account and any balance arising from variation in income collected is transferred to reserves and adjusted for the following year. In addition the reserve is credited with one off income arising from the Business Rates Distribution Group. In 2019-20 additional business rates income above budget was around £1.035 million which will be transferred to this reserve.
 - Grenoble Road reserve –£0.509 million net increase representing the unspent balance on the project which has been transferred into this reserve to finance any future spend relating to this development.
 - Growth Deal – JSSP reserve – £0.687 million net increase representing the unspent balance of the grant received and transferred into this reserve to fund the JSSP (Oxfordshire Plan 2050) element of the deal.

General Fund Variations

- 10 At the year end the General Fund service areas spend showed an adverse variance of £0.895 million. The most significant of these variances are explained below:

- **Housing Services** – year end favourable variance of £0.118 million, due to a number of variances across the service. Property services ended with an outturn of £0.336m favourable variance due to the capitalisation of some repairs costs associated with the Town Hall and other Council building. Housing Needs has however ended with an adverse variance of £0.177m due to costs associated with the Rent Guarantee Scheme (RGS) being higher than those budgeted for. The Council's Home Choice scheme had a favourable variance from reducing homeless prevention costs and rent allowances and Temporary accommodation properties were all back in use from Quarter 3 providing increased levels of rent income, which combined off set the adverse variance of RGS and provided an overall favourable variance for the service area;
- **Regeneration and Economy** – year end favourable variance of £0.258 million, due to higher levels of commercial property income than originally budgeted for and the ability to recharge additional project and development manager time to their associated capital schemes than originally expected;
- **Oxford Direct Services client** – The Council had budgeted for the delivery of a dividend from Oxford Direct Services of £1.552 million. The impact of COVID19 from March 2020 has resulted in considerable financial challenges for the Company for 2020-21 and beyond and in assessing its financial position for the year end the Board agreed that no interim dividend would be declared for the shareholder in 2019-20. In May 2020 the Company has confirmed this position although this is subject to review later in the financial year as its financial position becomes clearer;
- **Law and Governance** - year end favourable variance of £0.105 million, due to additional unbudgeted income from Oxford City Housing Ltd -OCH(L) service level agreements and vacancies within the team;

Corporate Accounts, Contingencies and Funding

11 Other variances on Corporate Accounts are due to:

- **Interest Payable** - £0.605 million favourable due to a reduction in borrowing taken out to fund the capital programme;
- **Investment Income** - £0.551 million favourable variance, which represents unbudgeted interest from further loan advances to Oxwed and additional interest from increased cash balances held in the Housing Revenue Account;
- **Vehicle Finance Lease interest** - £0.279 million favourable variance due to an increase in vehicles being leased to ODSL and ODSLTL above those originally budgeted for;
- **Direct Revenue Funding** - £0.823 million favourable variance arising from the changes to the financing of capital expenditure to maximise the council's earmarked reserves;

- **Contingencies** - £0.181 million favourable variance where contingencies set aside for unachieved savings have not been applied;
- **Funding** - £1.035 million favourable variance mainly due to additional income received in year from the Business Rates Distribution Group. This surplus will be transferred to the earmarked reserves to cushion the impact of future fluctuations in Business Rates income which will no doubt be exacerbated by the forthcoming business rates reset scheduled by the Government for 2021-22 and the impacts of the “fairer funding” changes it proposes (which are expected to impact negatively), a date for which is to be confirmed.

Company Financial positions

- 12 The Council has five wholly owned companies, Oxford Direct Services Ltd (ODSL), Oxford Direct Services Trading Ltd (ODSTL), Oxford City Housing Development Ltd (OCH(D)L), Oxford City Housing Investment Ltd (OCH(I)L) and Holding Company Oxford City Housing Ltd (OCHL) and a joint venture, Oxford West End Development Ltd (OxWed).
- 13 OSDL and ODSTL both made a surplus in 2019/20, however this was less than originally budgeted and led to the companies being unable to pay an interim dividend to the Council. Revenue from external organisations reduced by almost 50% from £10.3 million in 2018/19 to £5.4 million in 2019/20 and subcontractor costs increased in year by £4.5 million.
- 14 OCHL group made an operating loss of £0.060 million for the year 2019/20.
- 15 OxWed made an operating loss of £1.758 million due to financing costs in servicing the loans from the shareholders mainly in respect of land assembly. The company is currently working on the approach to bring the site forward for development.

Housing Revenue Account

- 16 The HRA is showing a favourable variance on the HRA of £4.089 million above the original budgeted deficit of £1.205 million (Appendix C). This is after allowing for carry forward requests, totalling £0.722 million.
- 17 The carry forward requests for the HRA include £0.080 million for CCTV for the Tower Blocks; £0.153 million for staffing costs in the incomes and tenancy management teams to deal with backlogs due to COVID-19; £0.103 million to fund the QL support team for 6 months from Go Live and £0.300 million to build a team for development within the HRA.
- 18 The HRA working balance remains unchanged at £4.0 million.
- 19 The year end variance is shown as £4.809 million and the major variations include:
 - **Services Charges** – favourable variance of £0.658 million, this is due to the recharges of Major Works undertaken on leaseholder properties;

- **Management and Services (Stock related)** – favourable variance of £0.729 million arising from a number of areas including less expenditure incurred on utilities and expenditure related to capital projects including homeless / disturbance payments and building related insurance and lower than expected court costs from rent arrears recovery cases;
- **Other Revenue spend (stock related)** – favourable variance of £1.198 million represents an underspend due to regeneration schemes slowing down and therefore less spend on surveys, feasibility work and external consultation, £0.696m of this variance will be carried forward into next year to fund the expenditure as the schemes progress.
- **Depreciation** – favourable variance of £1.572 million due to the value of properties, on which depreciation is calculated, being lower than expected
- **Appropriations** - favourable variance of £0.392 million additional transfers to reserves to finance the future capital programme.

Capital

- 20 The Cabinet agreed a revised budget for its capital programme on 19 December 2019 of £59.962 million following a thorough review of project spend. The final outturn for capital spend is £42.776 million which is a favourable variance of £17.186 million.
- 21 Slippage of £13.035 million was reported to Cabinet on 11 March 2020, and there has been further slippage since this date of an additional £4.151 million as shown in the table below. Total spend represents 71.4% of the revised budget compared to 40% last year and 69% the previous year.

General Fund projects slipped and report in March 2020	Slippage as at Dec 2019 £'000	Slippage between Dec and March £'000	Total slippage for 2019/20 £'000
Windows 2008 Server Replacement	30	0	30
1-5 George Street	36	0	36
Seacourt Park and Ride Extension	2,049	-166	1,883
Floyds Row Refurbishment	928	-646	282
Planned Building Improvements		-1,048	-1,048
Gloucester street car park ventilation (H&S)	191	0	191
Disabled Facilities Grants and Renovation grants		82	82
Museum of Oxford Development		1,220	1,220
Seacourt Park and Ride	2,049	-167	1,882
Purchase of Homeless properties		100	100
Barton Park – purchase by Council		531	531
Barton Park loan to OCHL		491	491
Major Capital works at Covered Market	114	0	114
Housing Company loans	5,231	560	5,791
Oxford and Abingdon Flood Alleviation Scheme	250	0	250
OxPops (Electric Vehicle Charging)	87	0	87
Go Low Oxford Taxis		210	210
Clean Bus Technology Grants	499	0	499
Motor Transport	1,854	622	2,476
Car Park resurfacing	112	56	168
Depot Rationalisation	396	0	396
Other items of slippage/overspend	-1,914	-194	-2,108
TOTAL	11,912	1,651	13,563
HRA projects slipped and report in March 2020	Slippage as at Dec 2019 £'000	Slippage between Dec and March £'000	Total slippage for 2019/20 £'000
Tower Blocks		1,481	1,481
Structural	180	27	207
Doors and Windows	110	156	266
Communal Areas	200	219	419
Fire Doors	310	-420	-110
Energy Efficiency Initiatives	100	40	140
Extensions & Major Adaptations	305	50	355
Lift Replacement Programme	210	30	240
HRA Stock condition survey	140	29	169
Kitchens and Bathrooms		183	183
Barton Regeneration		207	207
Acquisition of additional units		500	500
Other items of slippage/overspend	-432	-2	-434
TOTAL	1,123	2,500	3,623
GRAND TOTAL	13,035	4,151	17,186

22 The new areas of slippage are detailed below:

GENERAL FUND

- Disabled Facilities Grants and Renovation grants - £0.082 million to be slipped into 2020/21
- Museum of Oxford Development - £1.220 million slippage delays due to asbestos removal works being required

- Purchase of Homeless properties - £0.100 million underspend, as remaining sum insufficient to purchase an additional unit
- Barton Park – purchase by Council - £0.531 million slippage due to delays in hand over of new dwellings
- Barton Park loan to OCHL - £0.491 million slippage due to delays in line with the purchase by Council in connection with the above
- Go Low Oxford Taxis - £0.210 million slippage due to internal resourcing issues
- Motor Transport vehicle replacement programme - £2.476 million slippage due to delays in agreeing the specification for the ordering of diesel and electric vehicles
- Seacourt Park and Ride - £1.88 million of slippages due to adverse weather conditions and the COVID pandemic
- Loans to Housing Company - £5,791 million. The need to socially distance following the outbreak of the COVID pandemic together with problems with ground conditions resulted in delays on a number of schemes including Rose Hill, Elsefield/ Cumberlege, Harts Close, Bracegirdle and the extensions programme.
- Planned building improvements (£1.048) – Capitalisation of planned maintenance works to maximise councils financial position

HRA

- Tower Blocks - £1.481 million slippage due to delays in agreeing account settlement and additional works with main contractor
- Kitchens and Bathrooms - £0.183 million slippage – project behind schedule carry forward into future years and vire to structural budget
- Barton Regeneration - £0.206 million slippage due to delays in the project
- Acquisition of additional units - £0.500 million slippage, budget re-profiled to reflect the latest development schedule and new Heads of Terms

23 We are continuing to review the capital programme to limit slippage in future years, and are currently undertaking an exercise to re-profile the capital budget for 2020/21. The revised forecast will be reported to Cabinet as part of the Quarter 1 reporting in August.

24 The largest area of slippage in 2019/20 has been in relation to the loans to the Housing Company in respect of housing developments. This is a complex area and planned developments are affected by external forces such as planning issues, poor ground conditions etc. Equally schemes in the Companies programme were slowed following the introduction of social distancing at the back end of March arising from the COVID 19 pandemic. On average schemes will have slipped by around 6-9 months. Council officers are working closely with colleagues in the Housing Company to enable the full implications of such slippages to be factored in to the Councils General Fund and HRA budget, further details on which will be outlined in the next monitoring report to Cabinet in August.

Performance Management

25 There are twelve corporate performance measures that were monitored during the year (Appendix F). Seven (58%) were delivered as planned, one (8%) was below target but within acceptable tolerance limits and four (34%) fell short of their target.

26 The four that fell short of their target are detailed below:

- a. Number of jobs created or safeguarded in the city as a result of the City Council's investment and leadership - target of 1,100 and a year end result of 830. Many of the jobs supported are those generated by the Council's capital programme spending. Less immediate inward investment and job creation interest coming to the attention of officers, possibly related to Brexit and slowing of economic growth.
- b. Amount of employment floor space permitted for development (m²) – target of 15,000 and a year end result of 6,231. Reduced pipeline of employment creating applications in year 3 and 4 of the Corporate Plan, also a notable loss of employment space to other uses;
- c. The number of people taking part in our youth ambition programme – target of 6,000 and a year end result of 5,530 – Program delivery at the end of March 2020 showed just below target. This outcome was partly influenced by the forced suspension (in mid-March 2020), of delivery sessions for Young People due to the impact of COVID-19.
- d. Number of people from our target groups using our leisure facilities – target of 798,970 with a year end result of 590,100 – Data reported by our leisure provider, Fusion, in February 2020 indicated visits increased by 1.3% for an 11 month reporting period. Fusion were reporting a positive month-on-month direction of travel between January and February 2020. This positive direction of travel was expected to continue into March 2020, however on the 20 March facilities across the physical activity landscape were forced to close due to COVID-19.

Corporate Risk

27 Corporate risks are reported in Appendix E.

28 There is one Green, ten Amber risks and one Red risk, the red risk is detailed further below:

- a. **Housing** – the Council has key priorities around housing which include ensuring housing delivery and supply for the City of Oxford and enabling sufficient house building and investment. Insufficient housing in Oxford leads to an increase in homelessness which has an impact on residents. There are also health and quality of life issues. The Council is implementing delivery methods for temporary accommodation and accommodation for homelessness prevention which include a rent guarantee scheme, a growth deal to facilitate additional affordable housing and a tranche of property purchases to be delivered via real lettings. In addition the Council's housing companies are in the process

of constructing new affordable homes and the Cabinet has approved plans which will result in the Council's Housing Revenue Account ("HRA") purchasing the social housing using its new borrowing headroom, following the removal of the HRA borrowing cap by central government.

Financial implications

29 All financial implications are covered in the body of this report and the Appendices.

Legal issues

30 There are no legal implications directly relevant to this report.

Level of risk

31 All risk implications are covered in the body of this report and the Appendices.

Equalities impact

32 There are no equalities impacts arising directly from this report.

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Background Papers: None

Appendix A

General Fund Outturn Report 19/20 @ 31 March 2020	Approved Budget (per Budget book)	Previous Months Budget	Current Month Virements & Ear Marked Reserve Transfers	Latest Budget	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to date
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%
S03 - Business Improvement	8,864	9,595	(259)	9,336	9,313	9,336	(23)	100%
S15 - Regulatory Services & Community Safety	1,316	1,380	13	1,393	1,446	1,393	53	104%
S22 - Community Services	5,028	4,850	(45)	4,805	4,711	4,805	(94)	98%
Communities & Customers	15,208	15,825	(291)	15,534	15,470	15,534	(64)	100%
S10 - Regeneration & Economy	(9,378)	(9,320)	243	(9,077)	(9,335)	(9,077)	(258)	103%
S16 - Planning Services	546	535	(562)	(27)	69	(27)	96	(256%)
Development	(8,832)	(8,785)	(319)	(9,104)	(9,266)	(9,104)	(162)	102%
S01 - Assistant Chief Executive	783	1,021	123	1,144	1,100	1,144	(44)	96%
S13 - Housing Services	5,227	5,176	870	6,046	5,928	6,046	(118)	98%
Assistant Chief Executive	6,010	6,197	993	7,190	7,028	7,190	(162)	98%
S20 - Environmental Sustainability	896	888	167	1,055	1,000	1,055	(55)	95%
S26 - Oxford Direct Services Client	9,141	9,511	2,073	11,584	13,076	11,584	1,492	113%
ODS Development Director	10,037	10,399	2,240	12,639	14,076	12,639	1,437	111%
S32 - Financial Services	3,246	3,377	(47)	3,330	3,281	3,330	(49)	99%
S34 - Law and Governance	2,745	2,688		2,688	2,583	2,688	(105)	96%
Corporate Services	5,991	6,065	(47)	6,018	5,864	6,018	(154)	97%
Directorate Total Excl SLA's & Capital Charges	28,414	29,701	2,576	32,277	33,172	32,277	895	103%
Depreciation Charge	5,994	4,822		4,822	4,913	4,822	91	102%
Depreciation Reversal	(5,994)	(4,822)		(4,822)	(4,914)	(4,822)	(92)	102%
Impairment Charge					(7,938)		(7,938)	∞
Impairment Reversal					7,938		7,938	∞
Sale of Assets					1,519		1,519	∞
Sale of Assets Reversals					(1,519)		(1,519)	∞
Rent to Mortgage					(219)		(219)	∞
Rent to Mortgage Reversal					219		219	∞
Accrued Leave Charge					87		87	∞
Accrued Leave Reversal					(87)		(87)	∞
IAS 19 Charge	(90)		8,008	8,008	8,008	8,008		100%
IAS19 Reversal			(7,656)	(7,656)	(7,656)	(7,656)		100%
IAS19 Early retirement charge			(352)	(352)	(352)	(352)		100%
REFCUS Charge					3,655		3,655	∞
REFCUS Reversal					(3,655)		(3,655)	∞
SLA Charge	13,779	13,779		13,779	13,601	13,779	(178)	99%
SLA Income	(19,964)	(19,964)		(19,964)	(19,849)	(19,964)	115	99%
SLA ODS Income	(3,441)	(3,441)		(3,441)	(3,441)	(3,441)		100%
SLA's & Capital Charges	(9,716)	(9,626)		(9,626)	(9,690)	(9,626)	(64)	101%
Corporate Accounts	3,765	3,738	(1,830)	1,908	(1,474)	1,908	(3,382)	(77%)
S25A - Local Cost Of Benefits	250	250	60	310	408	310	98	132%
S44A - Corporate Management	2,918	2,918		2,918	2,990	2,918	72	102%
S44C - Non-Distributed Costs	602	602		602	490	602	(112)	81%
S46A - Interest Payable	6,910	7,080		7,080	6,475	7,080	(605)	91%

S46B - Investment Income	(9,882)	(2,127)		(2,127)	(2,678)	(2,127)	(551)	126%
S46C - Item 8 interest receivable		(7,702)		(7,702)	(7,702)	(7,702)		100%
S46D - Vehicle Finance Lease interest		(223)		(223)	(502)	(223)	(279)	225%
S48B - Direct Revenue Funding	3,725	3,698	(1,890)	1,808	(51)	1,808	(1,859)	(3%)
S48C - Minimum Revenue Provision	204	204		204	58	204	(146)	28%
S48E - Self Balancing Items								∞
S47E - New Homes Bonus	(962)	(962)		(962)	(962)	(962)		100%
Contingencies	507	181		181		181	(181)	0%
J9001 - Utilities Inflation	125	69		69		69	(69)	0%
J9004 - Pay Inflation	128	28		28		28	(28)	0%
J9006 - Provision for High Risk Savings	84	84		84		84	(84)	0%
J9007 - NNDR Inflation	170							∞
Total Corporate Accounts & Contingencies	4,272	3,919	(1,830)	2,089	(1,474)	2,089	(3,563)	(71%)
Net Expenditure Budget	22,970	23,994	746	24,740	22,008	24,740	(2,732)	89%
S48D - Transfers To/From Earmarked Reserves	234	(790)	3,336	2,546	2,560	2,546	14	101%
Net Budget Required	23,204	23,204	4,082	27,286	24,568	27,286	(2,718)	90%
Funding								
S47B - Council Tax Funding	14,202	14,202		14,202	14,266	14,202	64	100%
S47C - Parish Precept	(260)	(260)		(260)	(270)	(260)	(10)	104%
S47D - NDR Funding	9,263	9,263	4,079	13,342	13,342	13,342		100%
Total Funding Available	23,205	23,205	4,079	27,284	27,338	27,284	54	100%
(Surplus) / Deficit for the year	(1)	(1)	3	2	(2,770)	2	(2,772)	(138500%)

Appendix B

Capital Budget and Spend as at					19/20 Outturn Position		
Cost Centre	Capital Scheme	2019/20 Agreed Budget	Latest Budget	Spend to 31/03/2020	2019/20 Variance	Carry Forward due to Slippage	Over/ Under Spend
		£	£	£	£	£	£
C3039	ICT Infrastructure - minor costs	55,582	55,582	30,543	(25,039)	-	(25,039)
C3044	ICT Software and Licences	220,000	220,000	213,921	(6,079)	-	(6,079)
C3058	CRM Lagan Replacement	-	7,994	14,192	6,198	6,198	-
C3060	End-Point Devices (Desktops/Laptops)	590,546	590,546	707,530	116,984	-	116,984
C3065	ODS Network Upgrade	-	88,000	102,425	14,425	-	14,425
C3066	Telephony Device Refresh	127,320	127,320	126,869	(451)	-	(451)
C3067	Paris Payment System, Replacement / PCI DSS	78,705	70,705	49,191	(21,514)	(21,514)	-
C3068	Windows 2008 Server Replacement	110,450	80,000	83,522	3,522	3,522	-
C3070	Business Process Automation Full Rollout	35,225	10,500	9,736	(764)	(764)	-
C3072	Council Internet Accessibility Compliance	22,375	22,375	15,870	(6,505)	(6,505)	-
C3077	Info@Work Enterprise Upgrade Rollout	17,000	17,000	15,854	(1,146)	-	(1,146)
A4845	CCTV Suite Upgrade	-	-	9,990	9,990	9,990	-
E3511	Renovation Grants	30,000	23,000	5,022	(17,978)	(17,978)	-
E3521	Disabled Facilities Grants	1,481,529	1,481,529	1,399,151	(82,378)	(82,378)	-
A4833	Horspath Sports Park	619,116	619,116	651,665	32,549	32,549	-
A4841	Manzil Way Gardens	52,860	52,860	52,699	161	-	(161)
A4847	Rose Hill Community Centre - Parking	10,000	10,000	-	(10,000)	(10,000)	-
A4848	Barton Fit Trail	-	-	-	-	-	-
A4849	Five Mile Drive Pavilion	70,000	70,000	89,421	19,421	-	19,421
B0075	Stage 2 Museum of Oxford Development	1,700,000	1,700,000	479,984	(1,220,016)	(1,220,016)	-
B0083	East Oxford Community Centre	250,000	250,000	172,642	(77,358)	(77,358)	-
B0095	Barton Community Centre	70,859	70,859	102,943	32,084	-	32,084
B0096	Bullingdon Community Centre	50,000	70,826	62,626	(8,200)	(8,200)	-
C3071	Idox / Uniform Improvement Project	70,000	70,000	68,456	(1,544)	(1,544)	-
T2305	Parks Paths	90,690	90,690	168,360	77,670	77,670	-
Communities and Customers Directorate Total		5,752,257	5,798,902	4,632,610	(1,166,292)	(1,316,330)	150,038
A4853	Cycling Infrastructure Matched Funding	30,000	30,000	-	(30,000)	(30,000)	-
B0092	Cave Street Development (Standingford House)	-	-	(51,390)	(51,390)	-	(51,390)
B0098	1-5 George Street	151,909	151,909	188,037	36,128	-	36,128
B0099	Ship Street & New Road	494	494	374	(120)	-	(120)
B0110	Covered Market Vacant Unit Works	170,000	170,000	178,041	8,041	8,041	-
B0111	Town Hall Dry Risers	-	36,000	17,480	(18,520)	(18,520)	-
B0086	Seacourt Park & Ride Extension	2,987,000	937,800	1,104,515	166,715	166,715	-
B0074	R & D Feasibility Fund	111,000	9,734	9,734	0	0	-
B0112-5	Feasibility Funding (various schemes)	-	85,000	97,399	12,399	12,399	-
B0112	ODEON Redevelopment	-	85,000	24,343	(60,657)	(60,657)	-
B0113	New Theatre Redevelopment	-	-	24,343	24,343	24,343	-
B0114	Diamond Place Redevelopment	-	-	34,343	34,343	34,343	-
B0115	Covered Market Redevelopment	-	-	14,369	14,369	14,369	-
Development Directorate Total		3,450,403	1,420,937	1,544,189	123,252	138,635	(15,382)
B0031	Planned Building Improvements	-	-	1,047,767	1,047,767	-	1,047,767
B0108	Floyds Row Refurbishment	1,845,000	916,800	1,563,426	646,626	646,626	-
B0100	Gloucester Green Car Park (H&S)	230,000	39,000	6,463	(32,537)	(32,537)	-
B0101	Major capital works at Covered Market	314,000	200,000	169,210	(30,790)	(30,790)	-
B0102	Replace or refurbish Lifts	154,000	100,000	34,516	(65,484)	(65,484)	-
B0103	6 Queen Street works	-	-	35,194	35,194	-	35,194
B0104	Old Gas Works Bridges	30,000	30,000	22,992	(7,008)	(7,008)	-
B0106	Covered Market Roof Works (Capitalised	555,623	555,623	514,125	(41,498)	(41,498)	-
F7011	Headington Environmental Improvements	59,004	28,425	950	(27,475)	(27,475)	-
M5019	Purchase of Homeless Properties	238,494	238,494	137,991	(100,503)	-	(100,503)
M5021	Equity Loan Scheme for Teachers	32,813	32,813	32,413	(400)	-	(400)
M5025	Barton Park - Purchase by Council	6,561,000	6,561,000	6,029,744	(531,256)	(531,256)	-
M5026	Housing Company Loans (excl Barton Park)	9,423,000	4,192,000	3,632,336	(559,664)	(559,664)	-
M5032	Barton Park - loan to OCHL	6,561,000	6,561,000	6,069,746	(491,254)	(491,254)	-
Director of Housing (General Fund Projects)		26,003,934	19,455,155	19,296,873	(158,282)	(1,140,339)	982,057

Cost Centre	Capital Scheme	2019/20 Agreed Budget	Latest Budget	Spend to 31/03/2020	2019/20 Variance	Carry Forward due to Slippage	Over/ Under Spend
		£	£	£	£	£	£
E3557	Oxford and Abingdon Flood Alleviation Scheme	250,000	-	-	-	-	-
E3558	Go Ultra Low Oxford - On Street	53,175	40,220	766	(39,455)	(39,455)	-
E3560	Go Ultra Low Oxford - Taxis	339,440	339,440	129,348	(210,092)	(210,092)	-
E3562	OxPops (Electric Vehicle Charging)	116,743	30,000	68,239	38,239	38,239	-
E3563	Clean Bus Technology Grants	731,760	232,699	232,699	(0)	(0)	-
C3055	Waste Management System	8,400	13,400	13,400	0	-	0
M5028	Property Rationalisation (Depot Project)	215,280	215,280	213,127	(2,153)	(2,153)	-
R0005	MT Vehicles/Plant Replacement Programme.	4,044,185	2,189,935	1,677,634	(512,301)	(512,301)	-
R0010	Electric Vehicles	293,000	293,000	183,443	(109,557)	(109,557)	-
T2273	Car Parks Resurfacing	416,707	304,820	248,476	(56,344)	(56,344)	-
T2277	Food Waste Collection from Flats	-	-	(2,867)	(2,867)	-	(2,867)
T2287	Recycling Transfer Station	100,000	18,000	-	(18,000)	(18,000)	-
T2294	Pest Control Equipment	35,000	35,000	27,110	(7,890)	-	(7,890)
T2299	Controlled Parking Zones	200,000	200,000	197,288	(2,713)	-	(2,713)
T2301	Depot Rationalisation	486,000	190,000	605,822	415,822	415,822	-
T2303	Cuttleslowe Compactor	39,000	39,000	42,229	3,229	-	3,229
T2304	Redbridge Compactor	23,000	23,000	19,750	(3,250)	-	(3,250)
T2306	Mobile Working and Handhelds	134,000	134,000	8,222	(125,778)	(125,778)	-
T2307	Transformation Funding	800,000	800,000	983,133	183,133	183,133	-
Transition Director Total		8,285,690	5,097,794	4,647,818	(449,976)	(436,486)	(13,491)
General Fund Total		43,492,284	31,772,788	30,121,490	(1,651,298)	(2,754,520)	1,103,222
Housing Revenue Account Capital Programme							
N6384	Tower Blocks	1,530,000	1,680,000	199,359	(1,480,641)	(1,480,641)	-
N6385	Adaptations for disabled	783,000	783,000	793,900	10,900	-	10,900
N6386	Structural	450,000	270,000	243,246	(26,754)	(26,754)	-
N6388	Major Voids	409,000	159,000	153,295	(5,705)	-	(5,705)
N6389	Damp-proof works (K&B)	107,000	107,000	129,514	22,514	-	22,514
N6390	Kitchens & Bathrooms	2,423,000	2,373,000	2,189,533	(183,467)	-	(183,467)
N6391	Heating	2,160,000	2,310,000	2,216,090	(93,910)	-	(93,910)
N6392	Roofing	278,000	180,000	173,857	(6,143)	-	(6,143)
N6395	Electrics	593,000	593,000	661,131	68,131	-	68,131
N6434	Doors and Windows	280,000	280,000	123,767	(156,233)	-	(156,233)
N7020	Extensions & Major Adaptions	1,005,000	700,000	650,390	(49,610)	(49,610)	-
N7026	Communal Areas	358,000	358,000	138,987	(219,013)	(204,724)	(14,289)
N7032	Great Estates Programme	850,000	850,000	1,018,052	168,052	168,052	-
N7033	Energy Efficiency Initiatives	300,000	200,000	159,744	(40,256)	-	(40,256)
N7042	Barton Regeneration	1,986,535	1,986,535	1,779,874	(206,661)	(206,661)	-
N7044	Lift Replacement Programme	240,000	30,000	-	(30,000)	-	(30,000)
N7046	Development at Mortimer Drive	-	-	7,876	7,876	-	7,876
N7047	Social Rented Housing Acquisitions	398,629	3,398,629	335,923	(3,062,706)	(3,062,706)	-
N7048	Fire doors	450,000	450,000	870,582	420,582	-	420,582
N7049	Compulsory purchase of property	112,114	112,114	3,513	(108,601)	(108,601)	-
N7051	Acquisition of Additional Units	500,000	500,000	-	(500,000)	(500,000)	-
N7052	HRA Stock Condition Survey	250,000	110,000	80,799	(29,201)	(29,201)	-
N7040	Blackbird Leys Regeneration	200,000	110,000	83,696	(26,304)	(26,304)	-
C3057	Housing System Replacement	718,045	718,045	641,470	(76,575)	(76,575)	-
Housing Revenue Account		16,381,323	18,258,323	12,654,599	(5,603,724)	(5,603,724)	(0)
Grand Total		59,873,607	50,031,111	42,776,089	(7,255,023)	(8,358,243)	1,103,222

Appendix C

HRA Report 19/20 @ 31st March 2020	Approved Budget (per Budget book)	Actual YTD	Budget YTD	Variance YTD	Carry Forward Requests	Revised Outturn	Final Variance
	£000's	£000's	£000's	£'000's	£'000's	£000's	£'000's
Dwelling Rent	(41,342)	(41,720)	(41,682)	(39)		(41,720)	(41,720)
Service Charges	(1,467)	(2,525)	(1,867)	(658)		(2,525)	(2,525)
Garage Income	(215)	(248)	(215)	(33)		(248)	(248)
Miscellaneous Income	(783)	(923)	(878)	(45)		(923)	(923)
Net Income	(43,807)	(45,417)	(44,642)	(775)		(45,417)	(45,417)
Management & Services (Stock Related)	9,529	9,437	10,166	(729)		9,437	9,437
Other Revenue Spend (Stock Related)	2,246	1,311	2,509	(1,198)	696	1,311	2,007
Misc Expenditure (Not Stock Related)	329	(210)	(143)	(67)		(210)	(210)
Bad Debt Provision	646	722	646	76		722	722
Responsive & Cyclical Repairs	12,728	13,030	12,930	100	26	13,030	13,056
Interest Paid	7,957	7,704	7,957	(253)		7,704	7,704
Depreciation	8,721	7,105	8,676	(1,571)		7,105	7,105
Total Expenditure	42,155	39,099	42,742	(3,643)	722	39,099	39,821
Net Operating Expenditure/(Income)	(1,652)	(6,318)	(1,900)	(4,417)	722	(6,318)	(5,596)
Investment Income	(153)	(268)	(157)	(111)		(268)	(268)
Other HRA Reserve Adjustment	(250)	4,923	5,026	(102)		4,923	4,923
MIRS		(5,709)		(5,709)		(5,709)	(5,709)
Impairment		2,798		2,798		2,798	2,798
Gain/Loss on sale of Fixed Asset		(2,045)	(5,292)	3,248		(2,045)	(2,045)
Transfer (to)/from MR/OR	850	605	1,119	(514)		605	605
Total Appropriations	447	304	695	(392)		304	304
Total HRA (Surplus)/Deficit	(1,205)	(6,014)	(1,205)	(4,809)	722	(6,014)	(5,292)

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SUMMARY OF CARRY FORWARD REQUESTS 2018/19

Appendix D

Description	Amount Requested £	New Scheme £	Slipped Scheme £	Total £	
Environmental Sustainability	10,000	10,000	0	10,000	
Financial Services	24,000	24,000	0	24,000	24,000
Community Services	52,780	22,780	30,000	52,780	52,780
Business Improvement	#REF!	#REF!	#REF!	#REF!	
General Fund	#REF!	#REF!	#REF!	#REF!	76,780

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Description	Amount Requested £	New Scheme £	Slipped Scheme £	Total £
HRA	721,860	380,000	341,860	721,860
General Fund	721,860	380,000	341,860	721,860

SUMMARY OF CARRY FORWARD REQUESTS 2018/19

Appendix D

Description	New Scheme £	Slipped Scheme £	Total £
Financial Services	24,000	0	24,000
Community Services	22,780	30,000	52,780
General Fund	46,780	30,000	76,780

Description	New Scheme £	Slipped Scheme £	Total £
HRA	380,000	341,860	721,860
General Fund	380,000	341,860	721,860

Description		Total £
Financial Services		24,000
Community Services		52,780
General Fund		76,780

Description		Total £
HRA		721,860
General Fund		721,860

SUMMARY OF CARRY FORWARD REQUESTS 2019/20

Financial Services

Description	Submitted By	Total £	Reason for Request
Repurposing of Universal Credit emergency hardship support	Tanya Bandekar/Paul Wilding	24,000	£12k to fund new Section 13A discount for care leavers and £12k to fund continuing emergency hardship scheme
		0	
		24,000	

SUMMARY OF CARRY FORWARD REQUESTS 2019/20**Community Services**

Description	Submitted By	Total £	Reason for Request
Oxford Town Hall Website - to bring the Town Hall's digital platforms up to date and in line with competitors	David Hunt/Ian Brooke	20,000	to have the new website live by September 2020 to include a new functionality including 'birds eye view'; interactive map; live chat function; more visuals etc
Twin City travel - trip to Perm to celebrate 25 years of twin city relationships and trip to Ramallah, both rescheduled	Angela Charlton/Ian Brooke	10,000	The perm dance project suffered delays in planning due to the Russian Government changes and the Governor of Perm being moved to Moscow with no notice resulting in all city events being placed on hold during a period of uncertainty. Palesinian Prime Minister announced a lockdown on all non-essential travel and public events due to COVID-19
Supporting vulnerale young people and their families through COVID-19	Paula Redway	22,780	May 2020 - call and assessment of project proposals to support the most vulnerable people and their families; June 2020 to March 2020 - project delivery; Benefits - reduction in related mental health, addiction, isolation, homelessness issues, building positive links in the community, providing ongoing support during and after lock-down
		0	
		52,780	

SUMMARY OF CARRY FORWARD REQUESTS 2019/20**HRA**

Description	Submitted By	Total £	Reason for Request
		0	
CCTV for Tower Blocks	Bill Graves	80,000	Upgrade existing CCTV in all 5 tower blocks and riverside court and new mobile solution for sheltered schemes
Great Estates project	Ann Philips	19,960	A number of projects were taken into a wider Great Estates project. The carry forward is require to complete delayed fencing works and also works that have not commenced due to the current emergency.
Fire safety and equipment	Jon Gould	6,000	Service contractor monitoring of all areas of fire safety and equipment
Incomes team staffing	Tanya Bandekar	71,700	3 grade 7's for 6 months to deal with backlog of work in the incomes team due to COVID-19 related delays for collecting arrears, due to Courts being closed
Legal costs	Bill Graves	60,000	Legal costs in relation to on going case with Dr Piechnik, could go to Court of Appeal
TMO staffin	Bill Graves	81,200	3 grade 8's for 6 months for catch up on backlog of work of the TMO team due to COVID-19
QL team	Bill Graves	103,000	to cover the costs of the QL team and backfill for a further 6 months up until go live, less permanet cost of team for 6 months, and additional data specialists costs.
Development team in HRA	Stephen Clarke	300,000	Need a team for development in HRA outside of housing company
		0	
		721,860	

Formal Risk Summary

(Oxford)

As at: Jan-2020

Appendix E

Ref	Title	Risk description	Risk			Date Raised	Owner	Gross		Current		Target		Comments	Controls				
			Opp/ threat	Cause	Consequence			I	P	I	P	I	P		Control description	Due date	Status	Progress	Action Owner
CRR-033 -18-19	Housing	The Council has key priorities around Housing including ensuring housing delivery and supply for the City and enabling sufficient house building and investment	T	Unable to deliver affordable and acceptable housing to a "required" standard	Insufficient housing in City Increase in homelessness Impact on residents Health and quality of life issues Adverse publicity Reputation Risk Perception of unfairness reinforces tensions around immigration	1-Jun-2018	Stephen Clarke	5	4	5	4	4	3		Both Real Lettings and OCCs own property fund purchases are on programme. A further tranche of property purchase to be delivered via real lettings in 19/20.	31-Mar-2020	In Progress	90%	Dave Scholes
															Continuing to work with Registered Provider partners to enable supply of more affordable housing through s.106	31-Mar-2020	In Progress	75%	Dave Scholes
															Deliver OCHL development programme and develop new business plan to both increase and speed up delivery	31-Mar-2020	In Progress	100%	Stephen Clarke
															Delivery of regeneration schemes, including Blackbird Leys.	31-Mar-2023	In Progress	20%	Stephen Clarke
															Housing delivery test & housing delivery programme in planning and better joint working across organisation	31-Mar-2020	In Progress	50%	Carolyn Ploszynski
															More Council resource towards development of homes	31-Mar-2020	In Progress	90%	Alan Wyld
															The Council together with other Oxfordshire Councils have secured a Growth Deal including £60m to facilitate additional affordable housing. 19/20 is year 2 of the delivery programme.	31-Mar-2020	Completed	100%	Stephen Clarke

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Current Risk Score

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Residual Risk Score

This is the risk score after mitigating actions have taken place. The residual risk score shows how effective your action plans are at managing the risk.

Formal Risk Summary

(Oxford)

As at: Jan-2020

Ref	Title	Risk description	Risk		Date Raised	Owner	Gross		Current		Target		Comments	Controls					
			Opp/ threat	Cause			Consequence	I	P	I	P	I		P	Control description	Due date	Status	Progress	Action Owner
CRR-031-18-19	Economic Growth	Local, national or international factors adversely affect the economic growth of the City	T	Terms of and impact of exit from the EU and Single Market resulting in the termination or suspension of investment decisions. Moreover structural changes and economic uncertainties are affecting consumption on the High Street and in turn affecting the viability of some retail, hospitality and catering businesses	Uncertainty and loss of market access may result in increased cost of trade with EU leading to adverse local macro-economic & operating conditions resulting in reduced economic growth for the city, a weaker local economy, hampering our ability to raise revenue through business rates as well as significant job losses. Loss of funding for key economic & research programmes and well as reduced FDI flows. Uncertainty about future visa requirements for EU workers and visitors may reduce labour supply as well as tourist flows limiting growth prospects of key economic sectors in the city. In the city centre, the structural changes being experienced, also carries a risk of higher than usual job losses and closures, vacancies in retail and restaurant uses	1-Jun-2018	Tom Bridgman	5	4	4	3	4	3		Discuss with employers & Growth Board to understand emerging impact of Brexit. Update & develop Economic Development & City Centre Vision to respond to evolving economic environment. Develop policy for "meanwhile uses" across retail & other workspace	31-Mar-2020	In Progress	30%	Tom Bridgman
CRR-032-18-19	Balancing and Delivery of the Financial Plan	Unable to balance the Medium Term Financial Plan and hence deliver the Council's Corporate Plan priorities	T	"Reduced contribution from Council companies; Business Rates reform Local Government finance reform Unachievable savings and income"	Increased use of balances to ensure that Council sets a balanced budget for next 4 years.Re-active action taken to bring budget back into line	1-Jun-2018	Nigel Kennedy	4	3	4	3	4	3		Ensure companies are on schedule to deliver returns to Council	31-Mar-2020	In Progress	50%	Nigel Kennedy
															Keep abreast of changes to Business rates reforms and Fair funding	31-Mar-2020	In Progress	20%	Nigel Kennedy
															Regular monitoring of revenue and capital budgets and ensuring savings and increased income are on target	31-Mar-2020	In Progress	10%	Nigel Kennedy

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(Oxford)

As at: Jan-2020

Ref	Title	Risk			Date Raised	Owner	Gross		Current		Target		Comments	Controls					
		Risk description	Opp/ threat	Cause			Consequence	I	P	I	P	I		P	Control description	Due date	Status	Progress	Action Owner
														Start budget setting early and drive savings in conjunction with members	31-Mar-2020	In Progress	10%	Nigel Kennedy	
CRR-034-18-19	Recruitment and retention of the workforce	The challenge of recruitment and retention in some service areas, and ensuring succession planning exists for critical hard to fill roles.	T	<ul style="list-style-type: none"> Proximity to London High cost of housing Congested infrastructure and transport links 	Reduced capacity to deliver, especially in high profile projects	1-Jun-2018	Helen Bishop	3	4	3	3	3	2		Develop and implement improved recruitment processes [incl. use of social media, 'staff stories' and other promotional material]	31-Mar-2020	In Progress	25%	Paul Adams
														Develop employer brand	31-Mar-2020	In Progress	25%	Paul Adams	
														Develop greater understanding of reasons for staff leaving and obtain insight into their 'work experience' whilst at council	31-Mar-2020	In Progress	40%	Paul Adams	
														Development of 'talent pipeline' including work experience, apprenticeships, graduate placement, sponsoring students through qualification, etc.	31-Mar-2020	In Progress	40%	Paul Adams	
														Review of employment offer for hard to fill and specialist roles [pay, flexible working practices, employee benefits]	31-Mar-2020	In Progress	40%	Paul Adams	
CRR-036-18-19	Resilience of Trading Models	The Council Companies are not successful and fail to deliver outputs and financial returns	T	Lack of skilled direction from Directors; Lack of capacity Lack of commercial focus Shortfalls in income forecasts Deficiencies in governance"	Reputational damage of failing companies Reduced financial returns to the Council impacting on MTFP	1-Jun-2018	Nigel Kennedy	4	3	3	3	3	3		Delivery of Improved systems	31-Mar-2020	In Progress	50%	Nigel Kennedy
														Establish robust system of shareholder and scrutiny meetings for wholly owned companies	31-Mar-2020	In Progress	75%	Anita J. Bradley	
														Governance over all joint ventures and companies	31-Mar-2020	In Progress	50%	Nigel Kennedy	
														Internal audit of companies review by BDO	31-Jul-2019	Completed	100%	Nigel Kennedy	
														Presentation of updated business plan on a quarterly basis to shareholder - OCHL	31-Mar-2020	In Progress	80%	Nigel Kennedy	
														Presentation of updated business plan on a quarterly basis to shareholder - ODS	31-Mar-2020	In Progress	80%	Nigel Kennedy	
														Reporting to shareholder for Barton	31-Jul-2019	Ongoing	100%	Nigel Kennedy	
														Reporting to shareholder for Oxwed	31-Jul-2019	Ongoing	100%	Nigel Kennedy	
														Review dividend policy - OCHL	31-Mar-2020	In Progress	10%	Nigel Kennedy	
														Strategic Review of OCHL	31-Mar-2020	In Progress	50%	Nigel Kennedy	
														Update and improve ODS Operating Model	31-Mar-2020	In Progress	30%	Nigel Kennedy	

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Formal Risk Summary

(Oxford)

As at: Jan-2020

Ref	Title	Risk description	Risk		Date Raised	Owner	Gross		Current		Target		Comments	Controls					
			Opp/ threat	Cause			Consequence	I	P	I	P	I		P	Control description	Due date	Status	Progress	Action Owner
CRR-037-18-19	Local Government Reorganisation	Risk that the reorganisation or devolution is imposed to the detriment of the Council and the City	T	The 2017 bid for an Oxfordshire-wide unitary authority has sat dormant since Government made clear it has no appetite to pursue this while Growth Board partners deliver the Growth Deal. However, the new Prime Minister and Cabinet, with ministerial changes in MHCLG, creates uncertainty over the Government's policy position on unitaries going forwards. There is also new uncertainty around the Growth Deal, given the uncertainty over the status of South Oxfordshire District Council's Local Plan	If debate is reopened: - Significant distraction of resources and focus into making City's case in argument - Significant disruption to partnership working and loss of opportunities for significant infrastructure investment - Risk of weakened focus on Oxford's priorities in a single Unitary - Potential negative impact on community though loss of local accountability for investment and services	1-Jun-2018	Caroline Green	5	3	3	3	3	3		Build understanding of new Government administration's view on devolution/unitary, Growth Deal, Ox-Cam Arc & seek levers to influence around Oxford Priorities. Maintain focus on delivering growth agenda & build consensual partnership governance	31-Mar-2020	In Progress	25%	Caroline Green
CRR-038-18-19	Business Continuity Planning and Disaster Recovery including ICT Recovery Plan	There is an adverse impact on continuous business operation due to unplanned events.	T	<ul style="list-style-type: none"> Disruptive event hindering access to building. Disruptive event affecting full functionality of building. Major technology incident (physical or cyber). 	Non-delivery of business operation	1-Jun-2018	Helen Bishop	3	3	4	3	3	2		All Services to review and sign-off their BC plans to ensure up-to-date. Assure ICT backup and restore capabilities CMT to approve software priority restoration list from all Services BC plans. Desktop review of BCP Implement alternative software to CITRIX to allow homeworking for own user devices Include ICT systems outages in business continuity plan tests. Re-establish Risk Management Group Review existing ICT recovery plan to ensure up-to-date.	30-Sep-2019 30-Sep-2018 30-Jun-2019 31-Mar-2020 31-Mar-2020 1-Oct-2018 20-Feb-2019 30-Sep-2018	Ongoing Completed Completed In Progress In Progress Completed Completed Completed	100% 100% 100% 50% 95% 100% 100% 100%	Bill Lewis Rocco Labellarte Mike Newman Bill Lewis Rocco Labellarte Mike Newman Bill Lewis Rocco Labellarte

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(Oxford)

As at: Jan-2020

Ref	Title	Risk				Date Raised	Owner	Gross		Current		Target		Comments	Controls				
		Risk description	Opp/ threat	Cause	Consequence			I	P	I	P	I	P		Control description	Due date	Status	Progress	Action Owner
CRR-040-18-19	Negative Impacts of Climate Change	Climate Change leads to a number of adverse social, health and environmental impacts on the City	T	Oxford is prone to flood risk from fluvial or river sources (Cherwell and Thames/Isis) and in specific areas to pluvial or surface flooding from heavy rainfall. For fluvial flooding heavy rainfall upstream normally gives Oxford between 24-48 hours to prepare and respond with flood protection. There is no warning for pluvial flooding. The City has a poor level of air quality largely arising from the use of vehicles within the City	Flooding, which is highly weather dependent; poor air quality	1-Jun-2018	Jo Colwell	4	3	3	3	3	3		Control measures relating to advocacy, clear communication, negotiation over our land assets, in particular at Seacourt and Redbridge Park and Ride sites (Seacourt extension/Redbridge as location for recycling transfer station)	30-Dec-2022	In Progress	50%	Jo Colwell
										Partnership with the EA led programme to deliver the Oxford Flood Alleviation Scheme	31-Mar-2020	In Progress	50%		Jo Colwell				
										Reputational risk is shared across partners.	31-Mar-2020	In Progress	50%		Jo Colwell				
CRR-042-18-19	Terrorism	Terrorist incident in the city (most likely in the city centre) that adversely affects normal life in the city, including a negative impact on the Council's business, or targets an individual event (e.g. May Morning, St Giles' Fair, events in South Park)	T	Oxford is an internationally known city and is a more likely target than cities and towns of a similar size. There are several areas where large numbers of people congregate - primary shopping areas and tourist attractions, transport hubs - that may be conducive and prone to attack	Dependent on nature of attack and where it occurs. Could result in lock down of buildings, including Council offices, severe travel disruption, need to disperse large numbers of people (to places of safety). Non-delivery of Council services	1-Jun-2018	Tim Sadler	5	2	5	2	5	2		Council's emergency plan includes link to Crowded Spaces Evacuation Plan	30-Apr-2020	Ongoing	100%	Mike Newman
										Emergency plans for Council-operated buildings include dealing with a terrorist attack.(including building lock-down procedure)	30-Apr-2020	Ongoing	100%		Mike Newman				
										Event plans include dealing with a terrorist attack.(including evacuation procedure)	30-Apr-2020	Ongoing	100%		Mike Newman				
										Physical barriers in place - temporary and permanent	30-Apr-2020	Ongoing	100%		Mike Newman				
										Respond to intelligence received	30-Apr-2020	Ongoing	100%		Mike Newman				
										Work with partners, particularly the Police and County Council, on mitigation measures	30-Apr-2020	In Progress	50%		Tim Sadler				
CRR-043-18-19	Cyber Attack	Cyber security incident which impedes the operation of the business	T	Global attack from outside the business Internal hacker	Non-delivery of business operation	1-Jun-2018	Helen Bishop	3	4	3	3	3	2		Carry out PSN remedial work.	30-Sep-2019	Ongoing	100%	Rocco Labellarte
										Ensure any security breaches are dealt with appropriately, in line with policies.	30-Jun-2018	Ongoing	100%		Helen Bishop				
										Ensure cyber defences (firewalls, anti-virus, anti-malware, password protection, two-factor authentication) is in place	30-Jun-2018	Ongoing	100%		Rocco Labellarte				

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(Oxford)

As at: Jan-2020

Ref	Title	Risk description	Risk		Date Raised	Owner	Gross		Current		Target		Comments	Controls					
			Opp/ threat	Cause			Consequence	I	P	I	P	I		P	Control description	Due date	Status	Progress	Action Owner
														Ensure cyber security policies are in place.	30-Jun-2018	Ongoing	100%	Rocco Labellarte	
														Ensure PSN accreditation is achievable. Allocate funding as necessary to ensure remedial work can be delivered.	31-Mar-2020	In Progress	40%	Nigel Kennedy	
CRR-044-18-19	Health and Safety - Buildings	Failure to comply with the various H&S legislative requirements which ensure the safety of buildings	T	Inadequate training, poor systems and procedures, failure to robustly monitor performance and address this. Inadequate resourcing and skills. Inadequate maintenance of buildings	Corporate manslaughter. HSE investigation and substantial fines. Loss of reputation	1-Jun-2018	Stephen Clarke	4	4	4	3	3	2		Create a dedicated H&S team	30-Jun-2018	Completed	100%	Stephen Clarke
														Introduce a bespoke IT system for monitoring compliance	31-Dec-2019	Completed	100%	Stephen Clarke	
														Recruit experienced H&S Manager and other team vacancies	30-Sep-2018	Completed	100%	Stephen Clarke	
														Regular programme of audits of performance to identify gaps in Process	30-Jun-2018	Ongoing	100%	Stephen Clarke	
														Regular reporting of performance at corporate level	30-Jun-2018	Ongoing	100%	Stephen Clarke	
														Review existing processes and systems	31-Mar-2019	Ongoing	100%	Stephen Clarke	
														Works to ensure that OCC is fully compliant have been completed. Any remedial action has been prioritised and faults addressed and where necessary monitoring of these.	31-Mar-2020	Ongoing	85%	Stephen Clarke	

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(Oxford)

As at: Jan-2020

Ref	Title	Risk description	Risk		Date Raised	Owner	Gross		Current		Target		Comments	Controls				
			Opp/ threat	Cause			I	P	I	P	I	P		Control description	Due date	Status	Progress	Action Owner
CRR-039-18-19	Delivery of Services by External Suppliers/Partnerships / Supply Chain	The negative performance of suppliers has a direct impact on the Councils ability to achieve its goals	T	Failure of key supplier (i.e. Fusion) or reductions in funding and/or financial pressures on the councils critical service partners may place additional burdens /demands on the council and poorer services outcomes for citizens and potential risks to our supply chain.	1-Jun-2018	Ian Brooke	3	3	2	2	2	2	We continue to closely monitor the contract with our leisure provider. Fusions independently audited accounts for the year ended 31 December 2018, showed good improvement and growth since the previous accounting year. Their recovery and restructure plan put in place at the end of 2017 delivered a financial turnaround. Fusion anticipates that this positive trends will continue in 2019. This is also reflected with Fusions Delphi Credit Report showing very low risk (since April 2019). We will continue to monitor Fusions overarching performance through the existing governance framework.	Work collectively and coherently with key partners to find solutions.Effective relationship management across partners will help to manage risks around service delivery and reputational risk.	31-Mar-2020	In Progress	60%	Ian Brooke

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Appendix F

Performance Summary

Description	Owner	Latest Data		Comments
		Target	Result	
PA002: Number of jobs created or safeguarded in the city as a result of the City Council's investment and leadership	Matthew Peachey	1100 Number	830 Number	Many of the jobs supported are those generated by the Council's capital programme spending. Less immediate inward investment and job creation interest coming to the attention of officers, possibly related to Brexit and slowing of economic growth.
PR001: Amount of employment floor space permitted for development (m2)	Matthew Peachey	15000 Number	6231 Number	Reduced pipeline of employment creating applications in year 3 and 4 of the Corporate Plan. Also, notable loss of employment space to other uses.
ED025: The percentage of estimated HMOs in the City that are licenced	Ian Wright	85%	86%	Achieved target
HP008: Ensuring 3 year's worth of our housing requirement has an extant permission or resolution to grant planning permission	Adrian Arnold	400 Number	1123 Number	
NI 156: Limit our use of temporary accommodation at 2015 levels	Stephen Clarke	110 Number	93 Number	We continue to perform well against the corporate measure of limiting the use of temporary accommodation. 93 households were in temporary accommodation at the end of March against a target of 110, despite considerable growing pressure to temporarily house people due to the corona virus lockdown. We have seen a trend of lower numbers of households in temporary accommodation throughout the year, but there continues to be fluctuations in numbers. Having seen changing demand on the temporary accommodation stock profile and household's support needs we were ready to start reviewing what our temporary accommodation approach needed to be moving forward, but this has now been at least temporarily superseded by the ongoing crisis which is likely to put considerable pressure on temporary accommodation with increased levels of homelessness in the short to medium term due to the economic and social changes caused by the lockdown.
CoS030: % of those adults who are physically active	Ian Brooke	66%	74%	Sport England's Active Lives Survey results show that Oxford City is now the least inactive district Council area in the Country. The Council's We are currently above target. Active Communities team lead on the work in this area supported by a multitude of partners including the huge amount of work undertaken by the voluntary sector. The team have achieved "Outstanding" in their external Quest audit (the UK quality assurance scheme). This is the highest level of award and we are the first city/district to achieve this. We have just one the national quest award for Active Communities, which we will be accepting at the end of February.
LP119: The number people taking part in our youth ambition programme	Ian Brooke	6000 Number	5530 Number	Program delivery at the end of March 2020 showed just below target with 5,530 participants. This outcome is mitigated due to the forced suspension (in mid-March 2020), of delivery sessions for Young People due to the impact of the COVID-19 pandemic. We are also still awaiting some performance figures from those we have awarded funding.
LP220: Number of people from our target groups using our leisure facilities	Ian Brooke	798970 Number	590100 Number	Data reported by our leisure provider (Fusion) in February 2020 indicated visits increased by 1.3% for an 11 month reporting period. Visit data for 1 March to 20 March 2020 is due from Fusion. Fusion were reporting a positive month-on-month direction of travel between January and February 2020. This positive direction of travel was expected to continue into March 2020, however on the 20 March 2020 facilities across the physical activity landscape were forced to close by the Government following a Coronavirus briefing.
BIT019i: % all contact carried out online	Helen Bishop	38.0%	43.3%	

FN055: Efficiencies, service reductions and additional fees and charges	Nigel Kennedy	£708	£708	measure achieved in year
LG002: Achieve the electoral registration household registration rate	Anita J. Bradley	96.00%	86.50%	The outturn for 2019 was 86.50%. The Register was closed early due to the impact of the 12 December 2019 Parliamentary Election bringing the canvass to a premature end. The effect was that when the Register was initially published in November 2019 the response rate from the Canvass was reduced. However once the applications for Registration were published ahead of the Election, the Register was at its fullest since Individual Electoral Registration was brought in. This was therefore a matter of timing only and cannot be compared to previous years on a like for like basis.
PDR001: Percentage of major and non-major planning applications determined within target	Tom Bridgman	70%	92%	1st April 2019 to 31st January 2020.

Frontsheet to Performance Monitoring Report

Last civic year Performance Monitoring was undertaken by the Scrutiny Committee. However, the Scrutiny Committee agreed at its 02 June meeting as part of its review of its Operating Principles that it would be better if the Finance Panel were to take on responsibility for overall Performance Monitoring (the Housing Panel does have its own Housing Performance Monitoring reports).

Owing to the fact that a number of members of the Finance and Performance Panel are not members of the Scrutiny Committee this explanatory note is being produced to explain what is expected.

The Finance and Performance Panel already considers the Integrated Performance Report, which provides information on financial performance and risk. However, Scrutiny has previously selected a number of corporate KPIs that it especially wishes to monitor which it considers to be of particular importance. These form the basis of the Performance Monitoring report.

Due to the Covid-19 pandemic and subsequent diversion of resources towards responding to it, the Council has not yet set its own performance indicators and targets. Indeed, identifying measures and setting sensible targets is a more challenging process this time around. As such, the Panel is not being presented with the choice of new measures, but is simply being asked to roll over the existing measures with the recognition that some of those measures may have been overtaken by the current situation. The deadline for the choice of new measures is uncertain, but the Panel will be given that opportunity as soon as it is available.

The officer presenting this report is Liz Godin, Business Support Services Manager. However, the issues monitored cross the whole of the Council, meaning many of the complex issues lie beyond the remit of the officer. Panel members are asked, therefore, if you have questions, to contact Liz Godin in advance in order to give her the opportunity get responses. In future meetings, if you feel that it is necessary that the officer responsible for a particular measure come to the Panel, please raise this as soon as possible to ensure adequate notice is provided.

A note regarding the report itself. It is an end of year report, which means the measures are given only a red or a green rating. In quarters other than the final one, each measure is given a red, amber or green status.

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Performance Summary Scrutiny Committee

Green = target met
Amber = within tolerance
Red = outside tolerance

Trends compare relative performance with
Prd: previous month

March-2020

Year on Year: the same period from the previous year

Measure		Owner	Result 2018/19	Latest Data		Year End Target 2019/20	RAG	Trends		Comments
Ref	Description			Target	Result			Prd	Year on Year	
BIT019i	BIT019i: % all contact carried out online	Helen Bishop	37.1%	38.0%	43.3%	38%	G			Exceeded target.
WR001	WR001: Number of people moved into work by the Welfare Reform Programme	Paul Wilding	44 Number	37.5 Number	38 Number	50 Number	G			Following a recommendation from the Scrutiny Committee we reduced the target for WR001 by 25%. This enabled us to just about surpass the target for the end of the year.
BV009	BV009: Percentage of Council Tax collected	Tanya Bandekar	97.72%	97.75%	98%	97.75%	G			An outstanding result. The first time we had ever reached 98% in the initial year. We collected some £228k over the target and an improvement on last year's 97.72%.
BI001	BI001: The % of Council spend with local business	Caterina Abrusci	67.34%	49.50%	65.88%	49.50%	G			Exceeded target
CS004	CS004: Enquiries resolved by customer service centre without hand off	Helen Bishop	94.44%	90.00%	94.51%	90.00%	G			Finished the year on just over 94.5% 1st time resolution which has enabled us to keep the volume of calls received lower with less repeat calls necessary.

Measure		Owner	Result 2018/19	Latest Data		Year End Target 2019/20	RAG	Trends		Comments
Ref	Description			Target	Result			Prd	Year on Year	
CH001	CH001: Days lost to sickness	Paul Adams	7.60 days	6.50 days	7.68 days	6.50 Days	R			<p>The year-end absence per FTE out-turn across all service areas is above the Council target absence rate for 2019/20 of 6.5 days per FTE, with 5 service areas having higher out-turn absence rates. These service areas are: Business Improvement; Community Services; Financial Services; Housing and Regulatory Services and Community Safety.</p> <p>In each of these service areas the out-turn rates have been impacted by long-standing and complex absence cases. T relevant HR Business Partner works continuously with the relevant line manager to ensure that appropriate management interventions are applied to each case with the aim of securing an early return to work; ill health retirement (where appropriate); or termination of employment.</p>
46										
CS054	CS054: Time taken to determine DHP applications	Paul Wilding	12 Working Days	10 Working Days	9.8 Working Days	10 Working Days	G			The end of year target was met.

Measure		Owner	Result	Latest Data		Year End Target 2019/20	RAG	Trends		Comments
Ref	Description		2018/19	Target	Result			Prd	Year on Year	
ED002	ED002: Implementation of measures to reduce the city council's carbon footprint by 5% each year below what it would otherwise have been	Jo Colwell	446 Tonnes	408 Tonnes	528 Tonnes	408 Tonnes	G			Ongoing development of pipeline Salix funded projects inc investigations in to scope for low-emissivity ceiling (reducing significant refrigeration loads) and LED lighting at Oxford Ice Rink, LED upgrades at Town Hall and other leisure centres. Bill validation closed queries - 87 closed queries with a value of £11,680.43 for incorrect billing issues identified during 19/20.
LP119 47	LP119: The number of people taking part in our youth ambition programme	Ian Brooke	6,155 Number	6,000 Number	5,530 Number	6,000 Number	R			Program delivery at the end of March 2020 showed just below target with 5,530 participants. This outcome is mitigated due to the forced suspension (in mid-March 2020), of delivery sessions for Young People due to the impact of the COVID-19 pandemic. We are also still awaiting some performance figures from those we have awarded funding.
CS003	CS003: Customer calls answered on the council's main telephone service lines without hanging up	Helen Bishop	94.10%	95.00%	94.45%	95.00%	R			Finished the year on nearly 94.5% calls answered. This is the best answered call rate result that I can remember after managing the performance of the Contact Centre over the last 7 years
CS025	CS025: Percentage of Business Rates Collected	Tanya Bandekar	98.14%	98.50%	97.39%	98.50%	R			The collection rate was hit adversely by external events in the last two months of the year. These were completely out of our control. At the end of Jan we were on target and up on last year's equivalent result. Considering everything, the collection rate of 97.39% was a very good result in all the circumstances.

Measure		Owner	Result 2018/19	Latest Data		Year End Target 2019/20	Rag	Trends		Comments
Ref	Description			Target	Result			Prd	Year On Year	
FN045	Percentage of overpaid Housing Benefit collected	Tanya Bandekar	Not Recorded	£3,000,000	£2,764,501	£3,000,000	R	↗		We recovered some £184k of overpaid Housing Benefit during March. This made our total for the year 2,764,501. We were thus £235k short of the challenging £3m target. Due though to the difficulties in recovering this type of debt this was still a very encouraging result.
LP220	LP220: Number of people from our target groups using our leisure facilities	Ian Brooke	775,703 Number	798,970 Number	590,100 Number	798,970 Number	R			Data reported by our leisure provider (Fusion) in February 2020 indicated visits increased by 1.3% for an 11 month reporting period. Visit data for 1 March to 20 March 2020 is due from Fusion. Fusion were reporting a positive month-on-month direction of travel between January and February 2020. This positive direction of travel was expected to continue into March 2020, however on the 20 March 2020 facilities across the physical activity landscape were forced to close by the Government following a Coronavirus briefing.

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To: Cabinet:
Date: 24th June 2020
Report of: Head of Financial Services
Title of Report: Financial Monitoring Report – April 2020

Summary and Recommendations

Purpose of report: To update members on the estimated financial impact of the Coronavirus together with agreement upon mitigating actions

Key decision: Yes

Cabinet member: Councillor Ed Turner, Deputy Leader and Cabinet Member for Finance and Asset Management

Policy Framework: Budget and Policy Framework document

Recommendations:

Cabinet is asked to

- a) agree the mitigating actions proposed against the financial impact of the coronavirus.
- b) note the additional spend commitments taken under Executive Emergency powers to commit further expenditure in 2020-21 in the order of £1.5 million as detailed in paragraph 11-12
- c) agree the strategy of a transfer from reserves by the Head of Financial Services to cover the estimated increased net expenditure in 2020-21 followed by a budget re-set for 2021-22 and beyond

Appendices to the report:

- Appendix A** General Fund Revenue Account
Appendix B Capital Programme
Appendix C Housing Revenue Account
Appendix D Key Income Streams

Introduction

1. On the 13th February 2020 the Council agreed a balanced budget and MTFP over each of the four years commencing 1st April 2020.
2. The COVID 19 pandemic has brought with it considerable financial uncertainty around the current estimates especially around income streams both in the current financial year and beyond. This has required some mitigating actions to be put in place to alleviate the short term and long term effect on the Council's finances.
3. It would not be normal practice to come forward with a report on the budget position of the Council for the end of April since normally a month's income and expenditure shows no real variances to the budget approved in February. However given the significant reduction in income streams and increased expenditure currently being experienced and forecast, members need to be made aware at an early stage of the implications, the mitigating action taken by officers to date and the recommended strategy for dealing with the implications in the current year and going forward.

Economic Outlook

- 4 The economic outlook for the UK in a post COVID world looks very challenging. Some insight to this through a number of economic indicators recently published include:
 - **Cost of Government Support** -The table below produced by the Office for Budget Responsibility below provides initial broad-brush estimates of the costs of various policy interventions since the commencement of the COVID pandemic. On this provisional basis, it is estimated that the direct impact of new policy measures on cash borrowing in 2020-21 will be £123 billion.

<i>Table 1 : Government Support (May 2020)</i>		£ billion,
Direct effect of Government decisions, of which:		123.2
Spending		118.4
Tax reductions		17.4
Increased tax as a result of spending measures		-12.6

- **Budget Deficit** -The budget deficit (the difference between Government spending and tax receipts) in April 2020 increased by £62.1 billion, £19.6 billion higher than market expectations and £51.6 billion up on April last year. This is the largest budget deficit in any month on record and close to the deficit for 2019-20 as a whole with tax receipts to HMRC being 42% down, the bulk of which arises from Government's VAT deferral with income tax, corporation tax and fuel duties also seeing a sharp fall on a year earlier.

In addition Government spending is up by 52% reflecting the assumed impact of the coronavirus job retention scheme (CJRS), with grants to local authorities and higher public services spending, much of which was coronavirus related (including NHS spending). The Office for Budget Responsibility, the Treasury tax and spending watchdog, estimates the deficit could max out close to £300bn this year, five times the sum borrowed a year ago, and almost twice as much as after the 2008 financial crisis.

- **Gross Domestic Product** -Official figures show just nine days of lockdown caused gross domestic product (GDP), the broadest measure of the economy, to fall by 5.8% in March, and by 2% in the first three months of the year. Activity declined across the board, with a slump by almost as much in a single month as in the 18-month slide caused by the 2008 financial crisis. Economists regard two consecutive quarters of shrinking GDP as the technical definition of recession. Most forecast a second quarterly decline in the three months to June, given the scale of restrictions on business and social life, with the Bank of England pencilling in a 25% drop
- **Unemployment indicators** -The number of people claiming unemployment benefits rose by almost 70% in April, the most since records began, to reach 2.1 million as rising numbers of people lose their jobs during the health emergency. This figure would have been much higher without the government's furlough scheme
- **Consumer Price Index (CPI)** Inflation in Britain fell to 0.8% in April, its lowest level in four years, as the collapsing global oil price sent the cost of petrol tumbling. Inflation is not expected to increase until 2022.
- **Interest Rates** -The Bank of England has reduced interest rates down to the lowest levels in its 325-year history with its cut in the base rate to 0.1%. It is thought by some analysts that this level will be with us until the end of 2020-21.

5 The Bank of England have reportedly concluded that the UK is heading for the worst recession since the 18th Century.

Financial Forecasts – General Fund Revenue

6 **Appendix A** gives an overview of the estimated financial impact on the Council's General Fund with a summary given in Table 1 below.

Table 2 : Summary of net increased cost				
	2020-21	2021-22	2022-23	2023-24
	£000's	£000's	£000's	£000's
Increased costs	1,520	500	130	130
Losses of income	9,658	6,600	4,400	2,400
Emergency (COVID) fund	(1,622)			
Rough sleepers fund	(32)			
Furlough Grant	(100)			

Net deficit	9,423	7,100	4,530	2,530
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- 7 The forecast net increased costs for 2020-21 is estimated at around £9.2 million with ongoing implications for the Medium Term Financial Plan (MTFP) estimated at around £14 million over the ensuing three year period.
- 8 There is still significant uncertainty around these figures which are based on data from one month of lock down with a current assumption that this will last to some degree for at least 3 months with a long period of recovery thereafter. Should the recovery take longer than the period assumed then increased costs in 2020-21 may be higher and the recovery time of income streams longer.

Income Streams

- 9 Appendix D gives information on the Council's key income streams with a summary shown in table 3 below. Overall key income streams are 93% of what is expected although there are some key variations and mitigating factors which need to be taken on board when analysing these figures.

Summary	Actual Cash collected		Percentage income collected in March 2020	Budgeted income 2020-21	Actual Cash collected April 2020-21		Profiled income	Percentage of profile collected
	Budgeted income for 2019-20	March 2019-20			£	£		
	£	£	%	£	£	£	%	
Service Based Income	25,428,746	2,977,450	12%	26,819,231	1,861,197	3,826,864	49	
Collection Fund	197,192,106	2,800,864	1%	148,675,990	16,276,681	15,788,236	103	
Housing	44,642,084	3,961,161	9%	44,471,671	3,342,544	3,466,456	96	
Total	267,262,936	9,739,475	4%	219,966,892	21,480,422	23,081,556	93	

- 10 Cash received for service based charges is only 49% of profiled income. Other areas worthy of note include:

- **Commercial rent income** - only 62% of the first quarter income invoiced in March has been taken to date. No payment 'holidays' have been given to date although deferrals and rephrasing of payments have been granted. A quarter's rent has been waived, at a cost of around £250k, in respect of the covered market, given the Council's decision to close the building, The April position may not be reflective of the financial impact going forward. Many of the properties the city council owns are currently closed for business although the Government have indicated that a return of some businesses will be allowed on the 15th June with appropriate social distancing. All businesses regardless of size in the retail, hospitality and leisure sectors have been awarded 12 months' business rates relief and many businesses have furloughed staff, or accessed other business grants that have been provided by Government. It remains to be seen how businesses fair and a prudent figure for ongoing losses of commercial rent receivable has been allowed for in the forecasts both in the short and medium term.
- **Leisure Services** – Leisure facilities have been shut and the Council has agreed a 'holding position' with Fusion, its leisure services partner, to waive the management fee of £46k per month and pay residual costs for maintenance of the leisure centres of £32k per month with effect from

20th March, which has been built into the forecasts although should the centres re-open the cost may be significantly higher than this. The Council is commencing work to determine how future leisure operations will commence.

- **Council tax** collection figures at 30th April represent around 106% of the collectable debit. As in the case of business rates these figures are skewed by the number of council tax payers who pay the whole year in advance and also those council tax payers that the Council agreed to move onto payment plans starting on June or July (around 2% of council tax payers).
- **Business Rates** cash collection figures at the 30th April represent around 98% of the expected amount. The amount collectable is 50% less than last year due to the Expanded Retail Discount. These figures may not present an accurate picture due to
 - The number of businesses who continue to pay the full annual debt in advance
 - Reduced cash from those on payment plans which don't start until June or July effecting around 10% of business rate payers.
- **Town Hall** Cash from town hall bookings in April was 55% of profiled income although this may portray an over optimistic rate of collection since many future events have been cancelled given that social distancing will be in place for much longer than the lock down. Total income is around £1m per annum of which a reduction of £735k has been factored in to forecasts. Further reductions have also been allowed for going forward.
- **Car Parks** – Car park revenues are estimated at around £550k per month, but in April only £10k of income was received. Whilst this may pick up from mid-June onwards it seems reasonable to assume lost revenue of at least £1.5 million over the next few months. The level of income loss may reduce given the temporary move away from public transport which may see an increase in the use of cars.
- **Oxford Direct Services Ltd**- The Council's wholly owned company Oxford Direct Services are forecast to deliver a dividend back to the Council of £1.7 million in 2020-21. The Company has been prevented from carrying out much of its building works and repairs to Council dwellings and has furloughed over 200 staff. In addition the closure of any businesses has resulted in reduced external income streams from motor transport, building services and trade waste which is down 70% on expected income. A reduction in the dividend of around £1 million has been allowed for together with reductions over the next few years as the Company seeks to adjust its business plan to contain the losses and commence recovery.
- **Oxford City Housing Ltd** -A number of development schemes in OCHL have been delayed due to COVID by on average 6-9 months. The estimated cost to the Council based on a 2% margin on loans taken out by OCHL is estimated at £300k although this could increase as more information on slippages is reflected in a revised business plan. Once the

lock down is over the company should be strongly encouraged to forge ahead with schemes, given that the returns to the Council built into its plans are considerable.

Increased Expenditure

- 11 Whilst primarily the Council's increased net costs arises mainly from reductions in income streams there are a number of areas where the Council has needed to increase expenditure, under Emergency powers given to the Council's Head of Paid Service.
- 12 Additional revenue expenditure has been committed for 2020-21 in the order of £1.5 million under the Emergency powers given to the Council's Head of the Paid Service. These include :
 - providing accommodation for rough sleepers and provision of meals at an estimated additional cost of £532k (this is based on initial 3 month lockdown period and does not reflect potential future requirements for rough sleepers)
 - Additional one-off ICT software and equipment and mobile handsets to accommodate remote working £455k
 - Provision of food parcels and other costs in supporting vulnerable people through the locality hubs - £115k
 - One off additional costs in the Benefits Team to process increased numbers of Housing benefits claims and changes in circumstances. - £50k
- 13 With the exception of some costs in relation to remote working no allowance has been made in the figures for any potential increased costs that may arise from the 'New Normal' of working in localities. Work is currently being undertaken on a future new localities hub model the costs of which will be factored into the budget the next budget setting process.
- 14 The Council has been given £134k from central Government to support this and has allocated £100k of CIL to support measures, but it is unclear what the on-going requirements will be in this area or any additional cost that could arise for maintenance of these areas and our parks whilst social distancing measures are in place.

Government Support

- 15 The Government to date has nationally pledged £3.2 billion of support to local government and the Council's allocation of this is £1.6 million, but clearly this is far short of the estimated amount it requires to balance the books. The MHCLG minister in a statement on 4th May advised:
 - Not all costs incurred by local authorities will be recovered
 - Government is prepared to reimburse costs to councils of the requirement to accommodate rough sleepers in single room accommodation
 - It would not be until late Summer when there will be a clearer picture
 - He has always warned against commercial investments using PWLB
 - The spending review to review local government finances would be undertaken in Summer/ Autumn

- 16 The Council has also accessed the Government's Job Retention Scheme. On average the Council have furloughed on average 28 staff per day since the 7th April to date and at its peak had furloughed 40 staff between the 27th April and 15th May. It is also understood that ODS have furloughed around 200. Taking account of current numbers furloughed total grant of around £400k to £500k is expected to be received by the Council and ODS when the scheme closes in October.
- 17 The authority continues to lobby for more financial support and more recently for the Government to allow the capitalisation of lost income and increased expenditure in order to defer the impact of the net increased costs over a period of time. Should either of these be forthcoming then clearly the projected deficit would be mitigated to some extent.
- 18 Against this background of uncertainty this paper sets out a an initial plan of actions in the absence of further Government support that the authority could take in order to ensure that it mitigates the increased net costs in 2020-21 in advance of any Medium Term Financial Planning .

Constraining Revenue Costs in 2020-21

- 19 If we are to have a sustainable MTFP then action is required now to lay the foundations for the future. Discussion recently has been about when lockdown measures will be lifted and when the country will commence the road to recovery. Some corrective action is required now to the 2020-21 budgeted spend if we are to protect the council's future financial position against financial uncertainty and a changing back drop.
- 20 Advice has already been issued to managers on how budgets should be managed over the coming months. It is **recommended** that, while the organisation needs to continue to operate, that orders should only be committed for items of expenditure that:
 - provide statutory services
 - safeguards vulnerable citizens
 - are funded through ring fenced grants
 - are of a health and safety or regulatory nature
 - are required to ensure appropriate financial control and governance
 - assists the delivery of additional income or future savings
- 21 Where the business case has been made to fill vacant posts these will be for the time being be filled on a temporary or fixed term contract basis if practicable.
- 22 It is **recommended that new** expenditure included in the Budget and approved by Council in February 2020 totalling around £1.1 million is for the time being paused, although there may be some elements which may be released for operational reasons; the relevant portfolio holder and the portfolio holder for finance and corporate assets will be consulted before any such release. The new expenditure in the approved budget includes:
 - **Marketing the Covered market**
 - **Additional surveying resources in Property Services**
 - **Additional Executive assistant**
 - **Support post**
 - **Climate change reduction additional spend**

- **Toilet Attendants to city centre toilets** (this will be the subject of a wider discussion with ODS about servicing provision during the pandemic)
- **Grounds maintenance and street cleansing additional staffing**
- **Additional Planning Lawyer and Commercial Property Lawyer**
- **Data Manager (investigation Services)**
- **Crèche at Ferry leisure centre**
- **Leisure access for homeless pathway clients**
- **Green neighbourhood grants increase**
- **Living wage promotion**

23 These adjustments to the Council's budget now, temporarily or not, will give time for the emerging picture both in terms of costs and any additional Government financial support that may be forthcoming and also assists the Council in dealing with the financial pressures it will experience going forward. Conversely making no adjustment now would make it more difficult to deal with emerging risks and reduces the options for dealing with financial pressures going forward.

Capital Programme

24 There are revenue consequences from undertaking capital schemes and pausing or stopping schemes within the capital programme will a) release resources to spend on other capital schemes and b) potentially reduce the revenue cost to the council to the extent that the scheme is funded from borrowing. Mitigating action with regard to the Council's capital programme will enable the Council to keep its options open as the uncertain financial picture becomes clearer. Moreover, because of the situation in the construction sector, it would be difficult to progress work on some schemes at present. Work has already been undertaken by officers to classify the schemes into a number of categories which in priority order are:

1. Housing Revenue Account (HRA) (100% funded) – the assumption is the Council are carrying on with these programmes at this stage
2. Health & Safety – again, the Council may want to stress test this list, but the assumption would be this should carry on
3. Commercially viable – assumption would be to carry on, with scrutiny of business cases through the gateway process
4. Totally externally funded (100% non-Council) – no reason not to carry on
5. Partially externally funded (with some Council budget) – would form part of more detailed review - judgement to be made, based on financial leverage the Council would lose etc.
6. Council funded only, but including Community Infrastructure Levy (CIL) - would form part of a more detailed review
7. Council funded only with General Fund – would form part of a more detailed review

25 **Appendix B** gives details of spend to date and forecast spend in terms of the current capital programme. A summary of the schemes by categorisation is shown in the table below

Capital Scheme	Director Responsible	Category	2020-21 Budget with Carry Forwards	2021-22 Budget	2022-23 Budget	2023-24 Budget	Grand Total of Projected Remaining Spend
1 - HRA (100% Funded)			51,639,725	41,428,000	54,842,000	56,732,000	204,641,725
2 - Health and Safety, Compliance and Data Security			2,392,962	1,020,450	560,000	560,000	4,533,412
3 - Increase Income or Reduce Spend			94,888,400	57,367,520	24,087,000	31,860,723	208,203,643
4 - Totally Externally Funded (100% non-Council)			4,013,748	6,201,750	1,200,000	1,200,000	12,615,498
5 - Partially Externally Funded (with some Council Budget)			2,971,540	488,312	575,350	0	4,035,202
6 - Council Funded Only, but including CIL			660,000	270,000	60,000	60,000	1,050,000
7 - Council Funded only with General Fund			7,386,764	3,182,097	700,000	700,000	11,968,861
8 - Completed or Closed Category			21,136	0	0	0	21,136
TOTAL			163,974,275	109,958,129	82,024,350	91,112,723	447,069,477

26 For the time being it is **recommended** that only schemes that fall into categories 1-5 will be progressed subject to business case review by the Development Board and within the officer Scheme of Delegation. Schemes which will be put on pause fall largely into categories 6 and 7 since these are financed wholly from within the Councils resources and do not fit the other criteria identified. This action is considered prudent and will provide options to the Council in the future re-evaluation of its financial position once there is more clarity or during budget setting for later in the year. It also relates to the difficulty of delivering some schemes in the current context. These schemes are highlighted in Appendix B and include:

- Upgrade of tennis courts
- Car park resurfacing
- Rosehill Community Centre Parking
- East Oxford Community Centre
- Bullingdon Community Centre
- Cycling infrastructure
- Purchase of grey fleet
- Additional ICT requirements in ODS

Other points worthy of note include:

- The Programme includes £42 million for the purchase of commercial property financed by borrowing. Increased revenue income predicated from such purchases has been included in the MTFP. There are proposed changes to the use of Prudential borrowing for property purchases and consequently such expenditure is proposed to be paused pending clarification of this position.
- Included in the Programme in 2020-21 is £492k in respect of car park resurfacing, some of this spend will be required to finance works of an essential nature. Should this be the case then some of the budget will be released, otherwise it will not.
- The Council has a number of schemes in a pipeline which are not as yet included within the Capital Programme. Ordinarily these schemes would come forward for Cabinet approval after feasibility works have been carried out and the budget has been identified. Once the business case has been established these will be categorised in line with the above and recommendations made to members as to whether the schemes can move forward.

- The Council is currently undertaking a condition survey of all its operational buildings. Tenders have yet to be full evaluated but the cost of the survey is estimated at between £200k and will be financed from the Capital Feasibility budget. No provision has yet been made in the capital programme specifically for this work or indeed any resultant work that arises from the surveys. The work will evaluate the condition of all council buildings and identify and works required to bring a building back to a reasonable condition including any works of a health and safety nature. The condition survey work is considered essential and it will no doubt bring with it a significant cost of works to be undertaken. Equally it will inform any future asset management strategy and assist any decisions on whether to retain and repair or dispose of such buildings, the latter potentially raising essential capital receipts.
- An amount has been included within the capital programme of £13 million in respect of works to a new single depot. The project is currently at outline business case and has yet to have full business case approval. This is an integral part of both the ODS future business plan and also could feed into the Councils future 'accommodation' strategy and therefore should be considered as a key part of it's financial strategy moving forward
- There is an overall increase in the forecast Capital Programme for 2020-21 of around £1.2 million as at the end of April which relates largely to bringing forward future years budgeted amounts for vehicle replacements given the delays in the programme last year and also work on bringing forward the business case on the single depot. Further work is being undertaken to revise the Business Plan for the Councils Housing Company (OCHL) and also reassess the Capital Budgets to allow for optimism bias in the amount that will be spent in this year. Any revisions to this plan, taking into account delays arising from COVID 19 will be made and reported to members in July in the first quarter monitoring report.

Future Actions

27 Clearly the Council's financial problems will be long lasting and a longer term view of service readjustment will be required going forward as part of the budget setting process. Normally such a process would commence in around August/ September of each year for preparing the Consultation Budget in December with Council agreeing the budget in February.

28 Corporate Management Team have already commenced work together with a number of managers on a number of key areas for review which will feed into the MTFP review including:

- **Budget** – including ODS and OCHL Business planning
- **Capital Programme** – as referred to above
- **Housing Delivery** – refresh of the Business Plan for OCHL which could provide a real income stream for the council
- **Community Services**- How to build on the locality based hubs that the Council has established across the city
- **Customer Contact** – facilitating staff working from home, channel shift and exploring new ways of customer engagement
- **Office Workspace**- looking at ways to reduce the councils office accommodation footprint

- **Leisure Provision** – reviewing the future provision of leisure services in the light of the challenges presented by their temporary closure
- **Homelessness provision**– re-evaluating the strategy for rough sleepers together with other partner organisations in the County

29 The outcome of these reviews which will be undertaken over the coming months will feed into the MTFP Refresh, together with decisions around new expenditure agreed in 2020-21 as referred to in paragraph 20 and any projects in the capital programme that are paused as discussed in paragraph 22-24, more detailed information on which will follow in due course.

Use of Reserves

30 Even with some of the mitigations outlined above the Council is likely to face a deficit of around £9 million to £10 million for the financial year 2020-21. The Council has General Fund revenue reserves estimated to be around £39 million inclusive of around £2.5 million surplus from 2019-20 as detailed below by 1-4-2019.

Table 5 : General Fund Revenue Reserves		
	Balance 1-4-2019	Estimated balance 1-4-2020
	£	£
Earmarked reserves	33,891	39,219
Working Balances	3,855	3,300
	37,746	42,519

31 Some of these reserves could be used to cover the financial gap in 2020-21 although there are a number of points to consider:

- The use of reserves is one-off: once they are gone they are gone. They provide a temporary stop gap to fund one-off spend. Revenue reserves unlike capital receipts for instance are more flexible in their usage and therefore should be used as a last resort. Whilst the financial pressures currently experienced are considered to be at a peak in 2020-21 it is hoped that these tail off as income returns to normal although there is much uncertainty as to when this will happen.
- Earmarked reserves are earmarked for specific purposes and to help manage risks and unforeseen pressures. Once spent they are no longer available for these perceived needs.
- Earmarked reserves are part of the councils overall cash balances which are pending their use are invested in banks, building societies, other local authorities, money market funds and property funds or are used in lieu of external borrowing (so called internal borrowing). They do therefore have a positive net effect on the councils finances earning on average around 1% last year (estimated £1 million return) when invested or saving around 2.5%

in borrowing costs. Using revenue reserves will therefore create a revenue pressure.

- The working balance is currently £3.6 million but in balancing the MTFP over the next 4 years it will fluctuate before returning to around £3.3m in 2023-24. No further draw on this balance is recommended.
- The levels of reserves and balances to be held by a Council is a judgement call based on a number of factors the largest of which is the level of risk that the Council is carrying. In February 2020 in his report to Council on the 'levels of reserves and balances and robustness of estimates' the Head of Financial Services provided information from a CIPFA survey of local authority financial resilience which is summarized below

TABLE 1 : RESILIANCE INDICATORS - NON METROPOLITAN DISTRICTS - 2018-19				
	Minimum	Oxford Council	Maximum	Risk
Reserves sustainability measures	2.86	100.00	100.00	L
Level of reserves (%) 1	23.28	104.42	300.00	M
Change in reserves (%) 2	-51.16	7.36	490.83	M
Interest payable/ Net Revenue Expenditure	-7.13	24.35	525.04	H
Gross External Debt (£000)	0.00	198.50	1,212.00	H
Fees and Charges to Service Expenditure ratio (%)	1.58	29.23	70.32	L
Council Tax Expenditure/ Net Revenue Expenditure (%)	36.95	50.86	100.00	H
Growth above baseline %	-129.00	124.00	287.00	H
Unallocated reserves/ net revenue expenditure %	0.00	14.53	252.00	H
Earmarked reserves/ net revenue expenditure %	3.31	89.89	300.00	M
Notes				
1 The level of reserves to net revenue expenditure				
2 Average change in reserves over the last 3 years				
3 Current level of reserves and the average change in the level of reserves over the last 3 years				

The usefulness of this survey is questionable in the absence of more granular analysis. The survey showed that at 29.23% fees and charges compared to service expenditure presented a low risk although at the time the Head of Financial Services advised that

'At 29.23% of service expenditure then one could argue that the Council's ratio may present a high to medium risk should income receipts fall. In fact going forward this risk will increase with the increasing reliance on income streams from ODS and OCHL'

The Councils strategy of increased income streams to fund service costs is likely to continue post COVID 19 and hence these risk will still be there albeit with a lower amount of reserves to cover any unexpected variations.

- The use of earmarked reserves does have other financial consequences including :
 - a. A loss of interest from investments or increasing the need to borrow externally to fund capital expenditure
 - b. Earmarked reserves as the name suggests means that they earmarked for a particular purpose. Using the earmarked reserves to fund the deficit will remove their use for the original purpose for which they were set aside and therefore could affect future service delivery

Housing Revenue Account (HRA)

- 32 The outlook for the HRA is forecast at around £1.7 million overspend as shown in Appendix C. The Councils HRA is not under the same financial pressure as the General Fund although there are a number of issues which give rise to concern in the short term including:
- Losses of rent and service charge income. The Collection rate for such income at the end of April 2020 is marginally down against the same position for last year at 96% of that expected. Worryingly those debtors that were previously in arrears pre COVID are proving difficult to contact and there has been an increase in the number of tenants that are cancelling direct debits with 179 cancelled in April. This could be because enforcement action including court action and evictions have been temporarily suspended. The position will be monitored but there is an expectation that some degree of income estimated at around £500k will be irrecoverable once the crisis is over.
 - Backlog repairs and maintenance. The repairs and maintenance programme undertaken largely by ODS has been completely stopped. Discussions are currently taking place to restart the programme with backlog repairs being undertaken over a longer period of time to allow catch up. Some additional loss of rent can be expected with increased void periods due to inability to operate safely in the order of £500k and the potential for increased disrepair claims.
 - The purchase of Personal Protective Equipment (PPE) in the order of £382k together with increased cost of undertaking welfare visits is estimated to cost another £390k
- 33 The temporary pausing of development schemes within OCHL will no doubt result in a re-phasing of purchases of social dwellings by the HRA which will change the budget, the work on which is still to be done. There are some new schemes currently being evaluated within OCHL and there are some schemes which are seeing cost increase which have not yet been reflected in the HRA.
- 34 For the time being no in year adjustment of spend for 2020-21 is required for HRA related budgets although this position will be monitored in the context of the issues raised above. Forecast overspends will be charged against the HRA working balance.

Conclusions

- 35 The COVID pandemic has brought with it considerable financial uncertainty around the Councils finances which even based on current estates is likely to have an initial impact in this financial year of around £9 million with a longer term increased cost of around £13 million over the MTFP period. The financial picture however is still uncertain.
- 36 The Government has already given an estimated £1.6 million of support to the Council in the form of an Emergency Funds. However recent Government announcements would seem to indicate that there would be little more support forthcoming for local authorities.

- 37 The Council has already paused new expenditure approved by Council in February 2020 on its General Fund Revenue Budget and also the Capital Programme in addition to restricting spend to a statutory or regulatory nature, to protect vulnerable clients and income generation or schemes capable of producing savings to provide flexibility and release financial pressure going forward.
- 38 Reserves can be used to cover income losses and additional costs currently forecast at £9.2 million in 2020-21 based on current estimates. Lowering the reserves by this amount reduces the financial resilience of the authority and will have financial implications for the authority which will need to be factored into the next budget setting round.
- 39 Taking mitigating action now will give time for the financial impacts on the authority's finances to become more crystallised including the potential for any further Government support to be taken in account. These measures will also enable the Council to consider all uncommitted expenditure alongside other priorities in the next Medium Term Financial Planning process which will commence shortly.

Financial Implications

- 40 The COVID pandemic is estimated to increase net expenditure by around £9.2 million in 2020-21 and potentially another £13 million for the ensuing 3 years. There is an option to use earmarked reserves to cover all or some of the increased spend in 2020-21, though these will then no longer be available for other purposes and will need to be replaced through future savings to ensure financial resilience of the council.
- 41 Pausing revenue and capital spend will give time for the effects of the pandemic to unfold and give more clarity on the financial uncertainty especially given the warning signs of the UK economy entering a recession. Cessation of such spend would also mitigate the amount of reserves required to balance the budget in 2020-21 and allow for a reprioritisation of such spend to be undertaken in the next budget round.
- 42 The ability to draw on further reserves to cover estimated increased costs in future years may not be an option and such costs may therefore need to be found from service savings to be identified in the next Medium Term Financial Planning process which is shortly due to commence.

Legal Implications

- 43 A local authority is required to ensure it has a financial plan which is based on sound assumptions which shows how income will equal spend over the short- and medium-term after taking into account deliverable cost savings and/or local income growth strategies as well as useable reserves.
- 44 If during monitoring of the original budget it is considered that significant alteration in either expenditure or income may result in an unbalanced budget then alternative action must be taken to bring the budget back into balance. Such action would include drawing further on reserves or reducing expenditure.

Risk Implications

45 There is still significant financial uncertainty around the financial implications to the Council of the COVID pandemic especially in relation to key income streams. This report represents the best estimate of what the effect will be in the current year and the medium to longer term. The picture will change as the Government tackles the pandemic and the economic recovery begins, but this recovery is likely to take a significant amount of time and with warnings of an economic recession looming the authority may have to factor in additional financial losses which have yet to materialise.

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Background Papers:	
1	None

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APPENDIX A

General Fund Outturn Report 20/21 @ 30 April 2020	Approved Budget (per Budget book)	Total Virements & Ear Marked Reserve Transfers year to date	Latest Budget	Actual YTD	Budget YTD	Variance YTD	Projected Outturn against Latest Budget	PO Variance
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
S03C - Transformation Projects				85		85		
S03E - Business Support	489		489	33	41	(8)	489	
S03F - ICT	4,098	(34)	4,064	258	426	(168)	4,519	455
S03G - Customer Services	2,867		2,867	273	241	32	2,867	
S03H - Human Resources & Organisational Development	1,657		1,657	119	142	(23)	1,657	
S03 - Business Improvement	9,111	(34)	9,077	767	850	(83)	9,532	455
S15A - Regulatory Services	455	13	468	50	(5)	55	908	440
S15C - Community Safety	831		831	83	70	13	831	
S15 - Regulatory Services & Community Safety	1,286	13	1,299	133	65	68	1,739	440
S22A - Leisure Management	565	2	567	100	69	31	1,669	1,102
S22C - Sports Development	185		185	(1)	15	(16)	185	
S22G - Parks Development	335		335	33	28	5	335	
S22I - Community Centres	329	(11)	318	103	119	(16)	528	210
S22J - Youth Ambition	389		389	46	135	(89)	389	
S22K - Town Hall & Facilities	728	(19)	709	400	408	(8)	1,444	735
S22L - Culture	486		486	18	68	(50)	486	
S22P - Localities Team	1,988		1,988	653	495	158	2,153	165
S22Q - Community Response				3		3		
S22 - Community Services	5,005	(28)	4,977	1,355	1,337	18	7,189	2,212
Communities & Customers	15,402	(49)	15,353	2,256	2,252	4	18,460	3,107
S10A - Economic Development	466		466	63	44	19	466	
S10B - Commercial Property	(11,434)	(7)	(11,441)	111	(2,422)	2,533	(8,441)	3,000
S10C - Property Support Services	876		876	75	73	2	876	
S10D - Development Team & PMO	355		355	76	30	46	355	
S10E - Regen & Major Projects	325		325	36	17	19	325	
S10 - Regeneration & Economy	(9,412)	(7)	(9,419)	361	(2,258)	2,619	(6,419)	3,000
S16A - Development	(411)		(411)	21	(34)	55	(411)	
S16B - Support Services	170		170	51	14	37	170	
S16C - Information Services	(192)		(192)	179	(17)	196	(192)	
S16D - Spatial Development	883		883	(96)	83	(179)	883	
S16 - Planning Services	450		450	155	46	109	450	
Development	(8,962)	(7)	(8,969)	516	(2,212)	2,728	(5,969)	3,000
S01A - Assistant Chief Exec	226		226	18	19	(1)	226	
S01B - Communications	287		287	32	24	8	287	
S01D - Policy & Partnerships	363		363	27	29	(2)	363	
S01 - Assistant Chief Executive	876		876	77	72	5	876	
S13D - Community Housing & Strategy	715		715	37	76	(39)	715	
S13K - Housing Needs	3,427		3,427	493	333	160	3,959	532
S13L - Property Services	1,236	(1)	1,235	173	256	(83)	1,235	
S13 - Housing Services	5,378	(1)	5,377	702	665	37	5,909	532
Assistant Chief Executive	6,254	(1)	6,253	779	737	42	6,785	532
S20A - Environmental Quality	701		701	63	61	2	701	
S20B - Energy & Natural Resources	319	(82)	237	45	(39)	84	237	
S20C - Smart, Sustainable Cities	279		279	46	27	19	279	
S20 - Environmental Sustainability	1,299	(82)	1,217	154	49	105	1,217	
S26A - Parking Management	(2,306)		(2,306)	1,333	869	464	494	2,800
S26B - Domestic Waste	6,273		6,273	583	499	84	6,323	50

S26C - Street Cleansing	6,199		6,199	(5)	545	(550)	6,199	
S26D - Parks & Open Spaces	3,229		3,229	298	285	13	3,229	
S26E - Pest Control	263		263	22	22		263	
S26G - Motor Transport	(1,960)		(1,960)		9	(9)	(1,960)	
S26H - Overheads and Profit Share	(1,426)		(1,426)		(119)	119	(271)	1,155
S26I - Local Overhead Cost in OX	71		71	2	6	(4)	71	
S26X - Closed Cost Centres	(226)		(226)	(272)	(15)	(257)	(226)	
S26 - Oxford Direct Services Client	10,117		10,117	1,962	2,101	(139)	14,122	4,005
ODS Development Director	11,416	(82)	11,334	2,116	2,150	(34)	15,339	4,005
S32A - Accountancy	1,294		1,294	102	132	(30)	1,294	
S32D - Corporate Finance	230		230	72	11	61	230	
S32E - Investigations	152		152	45	13	32	302	150
S32F - Procurement & Payments	503		503	40	42	(2)	503	
S32G - Revenues & Benefits	949		949	176	(186)	362	1,029	80
S32H - Incomes	117		117	14	10	4	117	
S32I - Welfare Reform Team	55		55	13	5	8	55	
S32 - Financial Services	3,300		3,300	462	27	435	3,530	230
S34A - Committees & Members Services	678		678	68	58	10	678	
S34B - Election Services	399		399	22	80	(58)	399	
S34C - Legal Services	1,049		1,049	116	87	29	1,049	
S34F - Senior Management Team	754		754	83	75	8	754	
S34 - Law and Governance	2,880		2,880	289	300	(11)	2,880	
Corporate Services	6,180		6,180	750	327	423	6,410	230
Directorate Total Excl SLA's & Capital Charges	30,290	(139)	30,151	6,418	3,254	3,164	41,025	10,874
SLA's & Capital Charges	(8,616)		(8,616)	(541)	(548)	7	(8,616)	
Corporate Accounts	1,291		1,291	887	826	61	1,595	304
Contingencies	221		221		(120)	120	221	
Total Corporate Accounts & Contingencies	1,512		1,512	887	706	181	1,816	304
Net Expenditure Budget	23,186	(139)	23,047	6,764	3,412	3,352	34,225	11,178
S48D - Transfers To/From Earmarked Reserves	391	138	529		138	(138)	529	
Net Budget Required	23,577	(1)	23,576	6,764	3,550	3,214	34,754	11,178
Funding								
S47B - Council Tax Funding	14,679		14,679				14,679	
S47C - Parish Precept	(271)		(271)	(141)		(141)	(271)	
Other Government funding							1,754	1,754
S47D - NDR Funding	9,165		9,165				9,165	
Total Funding Available	23,573		23,573	(141)		(141)	25,327	1,754
(Surplus) / Deficit for the year	4	(1)	3	6,905	3,550	3,355	9,427	9,424

		April 2020				APPENDIX B		
						2020/21 Forecast		
Capital Scheme	Project Status	2020/21 Original Budget	Latest Budget	Spend to 30/04/2020	% Budget Spent	Forecast Variance	Forecast Variance due to Slippage	Forecast Over/Under Spend
		£	£	£		£	£	£
ICT Infrastructure - minor costs	7. Closed	-	-	-	0%	-	-	-
ICT Software and Licences	8. Rolling Programme	220,000	220,000	-		-	-	-
CRM Lagan Replacement	2. Feasibility	192,006	185,808	-		-	-	-
End-Point Devices (Desktops/Laptops)	5. Delivery	-	-	-		-	-	-
Telephony Device Refresh	8. Rolling Programme	-	-	-		-	-	-
Paris Payment System, Replacement / PCI DSS	5. Delivery	44,970	66,484	-		(17,924)	(17,924)	-
Windows 2008 Server Replacement	4. Pipeline	239,650	236,128	3,420	1%	(121,128)	(121,128)	-
Business Process Automation Full Rollout	1. Idea	24,725	25,489	-		-	-	-
Council Internet Accessibility Compliance	5. Delivery	-	6,505	-		-	-	-
Netcall	1. Idea	60,450	60,450	-		-	-	-
Info@Work Enterprise Upgrade Rollout	5. Delivery	-	-	-		-	-	-
			-	-		-	-	-
CCTV Suite Upgrade	2. Feasibility	80,000	70,010	-		(40,010)	(40,010)	-
Renovation Grants	5. Delivery	22,000	39,978	6,892	17%	(23,659)	(23,659)	-
Disabled Facilities Grants	9. Other Capital Spend	1,200,000	1,282,378	119,841	9%	(82,378)	(82,378)	-
			-	-		-	-	-
Upgrade Existing Tennis Courts	8. Rolling Programme	35,000	35,000	-		-	-	-
Horspath Sports Park	5. Delivery	46,600	14,051	-		-	-	-
Manzil Way Gardens	5. Delivery	-	-	-		-	-	-
Rose Hill Community Centre - Parking	2. Feasibility	-	-	-		-	-	-
Barton Fit Trail	6. Completed	7,085	7,085	-		-	-	-
Rose Hill Community Centre - Parking			10,000					
Five Mile Drive Pavilion	6. Completed	-	-	-		-	-	-
Stage 2 Museum of Oxford Development	5. Delivery	665,000	1,885,016	90,462	5%	-	-	-
East Oxford Community Centre	2. Feasibility	1,500,000	1,577,358	174,729	11%	-	-	-
Jericho Community Centre	4. Pipeline	-	-	-		-	-	-
Barton Community Centre	6. Completed	-	-	27,885	∞	-	-	-
Bullingdon Community Centre	4. Pipeline	1,252,951	1,261,151	4,388	0%	58,849	-	58,849
Idox / Uniform Improvement Project	5. Delivery	-	1,544	-		-	-	-
Parks Paths	4. Pipeline	77,670	-	-		-	-	-
Communities and Customers Directorate Total		5,668,107	6,984,435	427,617	6%	(226,250)	(285,099)	58,849
Cycling Infrastructure Matched Funding	9. Other Capital Spend	30,000	60,000	-		-	-	-
Car Parking Oxpens	5. Delivery	243,000	243,000	-		-	-	-
Seacourt Park & Ride Extension	5. Delivery	3,476,133	3,309,418	394,904	12%	90,582	-	90,582
Covered Market Vacant Unit Works	5. Delivery	116,000	107,959	19,483	18%	-	-	-
Town Hall Dry Risers	3. Design & Technical	-	18,520	500	3%	-	-	-
Osney Mead Innovation Quarter	1. Idea	1,086,250	1,086,250	-		-	-	-
Commercial Property	0	42,000,000	42,000,000	-		-	-	-
			-	-		-	-	-
R & D Feasibility Fund	2. Feasibility	1,106,180	1,106,180	-		-	-	-

Capital Scheme	Project Status	2020/21 Original Budget	Latest Budget	Spend to 30/04/2020	% Budget Spent	Forecast Variance	Forecast Variance due to Slippage	Forecast Over/Under Spend
		£	£	£		£	£	£
Feasibility Funding (various schemes)	2. Feasibility	-	-	-	-	-	-	-
Cave Street Development (Standingford House)	1. Idea	-	-	-	-	-	-	-
1-3 George Street	1. Idea	-	-	-	-	-	-	-
ODEON Redevelopment	2. Feasibility	-	60,657	-	-	(40,657)	-	(40,657)
New Theatre Redevelopment	2. Feasibility	85,000	60,657	-	-	-	-	-
Diamond Place Redevelopment	2. Feasibility	100,000	65,657	-	-	34,343	-	34,343
Covered Market Redevelopment	2. Feasibility	100,000	85,631	-	-	4,369	-	4,369
Oxford Ice Rink	0	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Pedestrianisation of Queen Street	1. Idea	-	-	-	-	-	-	-
Work of Art Littlemore	6. Completed	-	-	-	-	-	-	-
St Clements Environmental Improvements	1. Idea	50,000	50,000	-	-	-	-	-
		-	-	-	-	-	-	-
Development Directorate Total		48,392,563	48,253,929	414,887	1%	88,637	-	88,637
		-	-	-	-	-	-	-
Planned Building Improvements	0	-	-	-	-	-	-	-
Floyds Row Refurbishment	5. Delivery	975,500	328,874	61,785	19%	-	-	-
Housing System Replacement	5. Delivery	-	76,575	8,174	11%	-	-	-
Gloucester Green Car Park (H&S)	5. Delivery	267,350	299,887	25,378	8%	-	-	-
Major capital works at Covered Market	5. Delivery	1,032,000	1,062,790	190,882	18%	(462,790)	(462,790)	-
Replace or refurbish Lifts	8. Rolling Programme	54,000	119,484	-	-	-	-	-
6 Queen Street works	6. Completed	-	-	-	-	-	-	-
Old Gas Works Bridges	2. Feasibility	-	7,008	-	-	-	-	-
Covered Market Roof Works (Capitalised)	8. Rolling Programme	325,000	366,498	85,190	23%	-	-	-
Woodfarm / Headington Community Centre	3. Design & Technical	20,000	20,000	1,728	9%	-	-	-
Headington Environmental Improvements	5. Delivery	30,579	58,054	-	-	-	-	-
Purchase of Homeless Properties	9. Other Capital Spend	-	-	-	-	-	-	-
Equity Loan Scheme for Teachers	9. Other Capital Spend	-	-	-	-	-	-	-
Barton Park - Purchase by Council	7. Closed	9,869,000	10,400,256	-	-	-	-	-
Housing Company Loans (excl Barton Park)	9. Other Capital Spend	21,826,316	22,385,980	-	-	-	-	-
Barton Park - loan to OCHL	9. Other Capital Spend	9,869,000	10,360,254	-	-	-	-	-
		-	-	-	-	-	-	-
Director of Housing (General Fund Projects)		44,268,745	45,485,660	373,139	1%	(462,790)	(462,790)	-
		-	-	-	-	-	-	-
Oxford and Abingdon Flood Alleviation Scheme	3. Design & Technical	250,000	250,000	-	-	-	-	-
Go Ultra Low Oxford - On Street	5. Delivery	542,976	582,431	-	-	(52,410)	(52,410)	-
Go Ultra Low Oxford - Taxis	5. Delivery	106,968	317,060	-	-	-	-	-
OxPops (Electric Vehicle Charging)	5. Delivery	86,743	48,504	-	-	-	-	-
Clean Bus Technology Grants	9. Other Capital Spend	499,061	499,061	178,290	36%	-	-	-
Energy Superhub Oxford	3. Design & Technical	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Waste Management System	5. Delivery	-	-	-	-	-	-	-
Property Rationalisation (Depot Project)	2. Feasibility	-	-	-	-	-	-	-
MT Vehicles/Plant Replacement Programme.	8. Rolling Programme	5,119,600	5,631,901	232,544	4%	1,244,105	1,244,105	-
Electric Vehicles	8. Rolling Programme	507,650	507,650	-	-	-	-	-
Grey Fleet	8. Rolling Programme	1,800,000	1,800,000	-	-	-	-	-

Capital Scheme	Project Status	2020/21 Original Budget	Latest Budget	Spend to 30/04/2020	% Budget Spent	Forecast Variance	Forecast Variance due to Slippage	Forecast Over/Under Spend
		£	£	£		£	£	£
Car Parks Resurfacing	8. Rolling Programme	436,174	492,518	-		-	-	-
Food Waste Collection from Flats	6. Completed	-	-	-		-	-	-
Recycling Transfer Station	1. Idea	-	18,000	(4,970)	-28%	-	-	-
Pest Control Equipment	6. Completed	-	-	-		-	-	-
Controlled Parking Zones	5. Delivery	-	-	-		-	-	-
Depot Rationalisation (Cowley Marsh)	1. Idea	-	-	-		-	-	-
Depot Rationalisation	2. Feasibility	396,000	(17,699)	-		581,699	581,699	-
Redbridge Parking	1. Idea	-	-	-		-	-	-
Cuttleslowe Compactor	7. Closed	-	-	-		-	-	-
Redbridge Compactor	7. Closed	-	-	-		-	-	-
Mobile Working and Handhelds	5. Delivery	15,000	140,778	-		-	-	-
Transformation Funding	5. Delivery	400,000	216,867	293,077	135%	121,567	-	121,567
Additional Technology Requirements	1. Idea	1,200,000	1,200,000	-		-	-	-
Transition Director Total		11,360,172	11,687,071	698,941	6%	1,894,961	1,773,394	121,567
General Fund Total		109,689,587	112,411,095	1,914,584	2%	1,294,558	1,025,505	269,053
Housing Revenue Account Capital Programme								
				-				
Tower Blocks	5. Delivery	-	1,480,641	6,050	0%	-	-	-
Adaptations for disabled	9. Other Capital Spend	687,000	687,000	81,667	12%	-	-	-
Structural	8. Rolling Programme	816,000	842,754	44,518	5%	(212,754)	(212,754)	-
Controlled Entry	8. Rolling Programme	345,000	345,000	-		-	-	-
Major Voids	8. Rolling Programme	453,000	453,000	33,644	7%	-	-	-
Damp-proof works (K&B)	8. Rolling Programme	117,000	117,000	1,255	1%	(10,000)	(10,000)	-
Kitchens & Bathrooms	8. Rolling Programme	2,538,000	2,538,000	112,574	4%	-	-	-
Kitchens	0	-	-	66,575	∞	-	-	-
Bathrooms	0	-	-	21,088	∞	-	-	-
Heating	8. Rolling Programme	2,487,000	2,487,000	55,416	2%	-	-	-
Roofing	8. Rolling Programme	292,000	292,000	10,339	4%	(98,000)	(98,000)	-
Electrics	8. Rolling Programme	629,000	629,000	49,981	8%	-	-	-
Doors and Windows	8. Rolling Programme	312,000	312,000	16	0%	(143,311)	(143,311)	-
Extensions & Major Adaptions	8. Rolling Programme	570,000	619,610	124,828	20%	-	-	-
Communal Areas	8. Rolling Programme	194,000	398,724	12,456	3%	-	-	-
Homes at Barton	0	-	-	-		-	-	-
Great Estates Programme	8. Rolling Programme	1,764,000	1,595,948	29,503	2%	-	-	-
Energy Efficiency Initiatives	8. Rolling Programme	668,000	668,000	6,949	1%	-	-	-
Insulation Works	0	-	-	447	∞	-	-	-
Electric Heating Conversion to Gas	7. Closed	-	-	-		-	-	-
Barton Regeneration	8. Rolling Programme	1,286,000	1,492,661	1,345,972	90%	-	-	-
Lift Replacement Programme	8. Rolling Programme	210,000	210,000	-		-	-	-
Development at Mortimer Drive	7. Closed	-	-	-		-	-	-
Social Rented Housing Acquisitions	5. Delivery	10,298,000	13,360,706	108	0%	-	-	-
Fire doors	8. Rolling Programme	424,000	424,000	8,945	2%	-	-	-
Compulsory purchase of property	5. Delivery	-	108,601	-		-	-	-

HOUSING REVENUE ACCOUNT FORECAST OUTURN AS AT APRIL 2020

APPENDIX C

HRA Report 20/21 @ April 2020	Approved Budget (per Budget book)	Virement	Latest Budget @ 30th April 2020	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to 30th April 2020	Projected Outturn against Latest Budget @ 30th April 2020	Projected Outturn Variance
	£000's	£000's	£'000's	£000's	£000's	£'000's	%	£'000's	£000's
Dwelling Rent	(41,631)		(41,631)	(3,237)	(3,201)	(36)	8%	(40,631)	1,000
Service Charges	(1,814)		(1,814)	(157)	(140)	(18)	9%	(1,814)	
Garage Income	(218)	()	(218)	(19)	(17)	(2)	9%	(218)	()
Miscellaneous Income	(793)	(16)	(809)	(90)	(109)	19	11%	(809)	(16)
Net Income	(44,456)	(16)	(44,472)	(3,504)	(3,466)	(37)		(43,472)	984
Management & Services (Stock Related)	9,618	121	9,739	550	728	(178)	6%	10,511	893
Other Revenue Spend (Stock Related)	1,807	(73)	1,734	35	26	9	2%	1,734	(73)
Misc Expenditure (Not Stock Related)	721	(44)	677	79	52	27	12%	677	(44)
Bad Debt Provision	741		741	48	57	(9)	6%	741	
Responsive & Cyclical Repairs	13,270	13	13,283	133	923	(790)	1%	13,283	13
Interest Paid	8,503		8,503		708	(708)	0%	8,503	
Depreciation	8,892	()	8,892		741	(741)	0%	8,892	()
Total Expenditure	43,553	17	43,569	845	3,235	(2,390)		44,341	788
Net Operating Expenditure/(Income)	(903)	1	(903)	(2,659)	(231)	(2,427)		869	1,772
Investment Income	(89)	()	(89)		(7)	7	0%	(89)	()
Other HRA Reserve Adjustment				67		67	0%		
Transfer (to)/from MR/OR	()						0%		
Total Appropriations	(89)		(89)	67	(7)	75		(89)	
Total HRA (Surplus)/Deficit	(992)	1	(992)	(2,592)	(239)	(2,353)		780	1,772

RESERVES & PROVISIONS 2020/21

unknown - Self Insurance Fund

(83,846)

ZC40313 - Singletree R&M Provision	(393,573)
Z750114 - IT Equipment Reserve	(196,259)
Z750194 - Direct Payment Project Arrears	(101,468)
Z750204 - Contributions to HRA Projects	(25,162,324)
Z750206 - Eco Funding	(118,591)
Z750220 - HRA CRM Work	(248,433)
Z800101 - General Reserve (Fund Balances)	(4,000,000)
Z750231 - Recycled Capital Grants	(136,005)
Z620137 - Spencer Crescent Provision	(300,000)
Z620138 - Whitworth Place Provision	(12,000)
Z750166 - HRA Carry Forwards	(721,860)
Z750232 - HRA Feasibility Reserve	(250,000)
ZD20900 - Provision Bad Debts Tenants	(939,580)
ZD21001 - Bad Debts Rechargeable Repairs	(410,936)

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KEY INCOME STREAMS

APPENDIX D

Income Source	Budgeted income for 2019-20 £	Actual Cash	Percentage income collected in March 2020 %	Budgeted income 2020- 21 £	Actual Cash	Profiled income £	Percentage of profile collected %
		collected March 2019- 20 £			collected April 2020-21 £		
Services							
Off-street car parking	6,616,048	613,816	9%	6,648,048	9,728	548,483	2
Planning	1,451,705	24,567	2%	1,763,705	66,163	146,917	45
Building control	468,000	33,185	7%	468,000	16,673	39,000	43
Home Improvement Agency	140,000	3,682	3%	140,000	0	11,667	0
Leisure service payments from leisure providers	476,500	139,050	29%	476,500	0	39,708	0
Community Centre Income	361,523	13,191	4%	409,523	29,503	36,714	80
Investigations trading income	310,000	40	0%	321,000	0	26,750	0
Garden Waste	613,000	73,653	12%	629,000	17,535	75,480	23
Land Charges	213,050	18,900	9%	213,050	15,083	17,754	85
Licensing - General	1,189,750	57,695	5%	1,225,750	74,669	146,864	51
Licensing - Taxi	380,945	25,700	7%	360,000	15,688	30,000	52
Property rental	9,909,000	1,329,030	13%	10,188,000	1,506,653	2,394,671	63
Investment interest	1,202,475	273,659	23%	1,799,905	73,677	149,992	49
Town Hall Civic Management	928,000	26,261	3%	1,008,000	35,825	65,468	55
Markets	1,117,000	343,132	31%	1,117,000	0	93,083	0
Museums	51,750	1,889	4%	51,750	0	4,313	0
Sub total	25,428,746	2,977,450	12%	26,819,231	1,861,197	3,826,864	49
Business Rates	106,229,599	1,653,494	2%	53,916,466	5,234,473	5,364,688	98
Council Tax	90,962,507	1,147,370	1%	94,759,524	11,042,208	10,423,548	106
Collection Fund sub total	197,192,106	2,800,864	1%	148,675,990	16,276,681	15,788,236	103
Housing							
Rents	41,681,680			41,630,554		3,201,390	
Service Charges	1,867,294			1,814,322		139,521	

other	1,093,110			1,026,795		125,545	
	44,642,084	3,961,161	8%	44,471,671	3,342,544	3,466,456	96
Grand Total	267,262,936	9,739,475	4%	219,966,892	21,480,422	23,081,556	93

NOTES

Income collected in March and April totals £1.506m against the quarter rent raised in March of £2.394m i.e 63%

Excludes £1.6 m of business rates cash in respect of council owned properties