

To: City Executive Board

Date: 12th March 2014 **Item No:**

Report of: Head of Finance
Head of Business Improvement and Technology

Title of Report: Integrated Report 3rd Quarter 2013/2014

Summary and Recommendations

Purpose of report: To update Members on Finance, Risk and Performance as at the end of Quarter 3, 31st December 2013.

Key decision: No

Executive lead member: Councillor Ed Turner

Policy Framework: Improving value for money and service performance

Recommendation(s):

The City Executive Board is requested to:

- a) Note the financial position and performance of the Council for the third quarter of 2013/14 and also the position of risks outstanding as at 31st December 2013.
- b) Recommend Members approve in principle the earmarking of any year-end General Fund savings specifically for the use of funding the Council's capital programme.

Appendix A - Corporate Integrated Report

Appendix B - City Regeneration Integrated Report

Appendix C - Organisational Development and Services Integrated Report

Appendix D - Community Services Integrated Report

Appendix E - September Finance Performance Report

Appendix E1 – General Fund December Forecast Outturn

Appendix E2 – Capital Programme December Forecast Outturn

Appendix E3 – HRA December Forecast Outturn

Appendix E4 – General Fund December Year to Date Position

Background

1. This quarterly report updates the executive on financial, service performance and risks faced by the Council.

Performance Summary

2. This section is broken down into 3 sub-sections;
 - I. Current quarter's information on performance targets broken down between the RAG categories.
 - II. A summary of the previous quarter's position.
 - III. Direction of Travel table displaying the movement between categories from one quarter to the next.

Risk Management

3. This section is similarly broken down into the same 3 sub-sections;
 - I. Current quarter's information on performance targets broken down between the (Red, Amber, Green - RAG) categories.
 - II. A summary of the previous quarter's position.
 - III. Direction of Travel table displaying the movement between categories from one quarter to the next.

Financial Implications

4. The following tolerances apply to the financial dials in the summary reports:
 - Green** - Forecast outturn is within 100% of the latest approved budget.
 - Amber** - Forecast outturn is within 100% - 105% of the latest approved budget.
 - Red** - Forecast outturn is over 105% of the latest approved budget. Performance in this area is a potential concern and will be commented on within the report.
5. Detailed financial analysis and narrative is provided at Appendix E of the attached Integrated Report.
6. Briefly summarising the General Fund is currently predicted to show a £2.341 million favourable variance against the latest budget position primarily created by £1.6m associated with the HRA asset transfers and interest review, with the balance mainly coming from underspends within service areas. The HRA is similarly predicted to show a year-end surplus of approximately £7.573 million, caused by slippage in the HRA capital programme, particularly the Homes and Communities Agency 113 new build properties that will now be delivered in 2014/15. This has subsequently meant that less HRA revenue resources are now needed in 2013/14 to fund the latest HRA capital programme. The position is further helped by the increased capital receipts from additional Right to Buy disposals during 2013/14

Legal Implications

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

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List of background papers:

Version number:

Appendix A Corporate Integrated Report Q3 2013/14

Financial Performance

General Fund



Budget: £23,706,780
Forecast: £21,365,780
Variance: £-2,341,000
Prev Qtr: £21,443,000
Movement: £-77,220

HRA



Budget: £-1,865,000
Forecast: £-7,573,000
Variance: £-5,708,000
Prev Qtr: £608,000
Movement: £-8,181,000

Capital



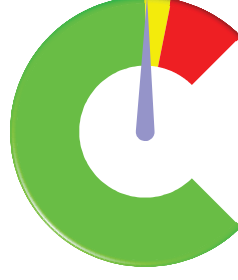
Budget: £29,377,178
Forecast: £27,365,634
Variance: £-2,011,544
Prev Qtr: £30,859,000
Movement: £-3,493,366

Efficiencies



Budget: £-1,320,000
Forecast: £-1,320,000
Variance: £0
Prev Qtr: £-1,320,000
Movement: £0

Employees



Budget: £45,200,000
Forecast: £45,350,000
Variance: £150,000
Prev Qtr: £45,509,000
Movement: £-159,000

Supplies and Services



Budget: £22,479,250
Forecast: £22,299,231
Variance: £-180,019
Prev Qtr: £22,326,231
Movement: £-27,000

Performance Summary

Priority	No Data	Red	Amber	Green
Vibrant and Sustainable Economy	0 (0%)	2 (50%)	0 (0%)	2 (50%)
Meeting Housing Need	0 (0%)	2 (33%)	0 (0%)	4 (67%)
Strong and Active Communities	0 (0%)	1 (33%)	1 (33%)	1 (33%)
Cleaner Greener Oxford	0 (0%)	0 (0%)	0 (0%)	5 (100%)
An Efficient and Effective Council	0 (0%)	0 (0%)	0 (0%)	4 (100%)
Total	0 (0%)	5 (23%)	1 (5%)	16 (73%)

Priority	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	4 (18%)	3 (14%)	15 (68%)

Direction of Travel

Priority	No Data	Declining	No Change	Improving
Vibrant and Sustainable Economy	0 (0%)	1 (25%)	1 (25%)	2 (50%)
Meeting Housing Need	0 (0%)	1 (17%)	1 (17%)	4 (67%)
Strong and Active Communities	0 (0%)	0 (0%)	1 (33%)	2 (67%)
Cleaner Greener Oxford	0 (0%)	1 (20%)	1 (20%)	3 (60%)
An Efficient and Effective Council	0 (0%)	0 (0%)	1 (25%)	3 (75%)
Total	0 (0%)	3 (14%)	5 (23%)	14 (64%)

Risk Management

Ref:	Category	Description	Previous		Current		Trend	Declined to red?
			P	I	P	I		
CRR-020	Robustness of Medium Term Financial Plan	Medium Term Financial Plan savings not delivered and pressures not accurately recorded	3	3	3	3	↗	
CRR-021	Adverse Weather	The impact of adverse weather on service delivery and adverse financial impact on Council	2	4	2	4	↗	
CRR-025	Health & Safety of People	Health & Safety of People	3	3	3	3	↗	
CRR-026	Health & Safety of Property	Health & Safety of Property	3	3	3	3	↗	
CRR-027	Fraud	Risk of fraud against the council	3	3	3	3	↗	
CRR-028	Data Protection	Risk of breaching the Data Protection Act	3	3	3	3	↗	
CRR-029	Managerial Capacity	Managers become overstretched lose sight and focus on service delivery and performance suffers	2	4	2	4	↗	
CRR-019	ICT Resilience	Resilience of ICT function - managing projects and improvements alongside business as usual	3	4	3	3	↖	
CRR-023	Managing Capital Projects and Contract Management	The need to ensure efficient management of capital projects and contracts	3	4	3	3	↖	
CRR-022	Welfare Reform	Changes to legislation	3	4	2	3	↖	

CORPORATE SUMMARY

1 OVERALL SUMMARY POSITION

The GF financial position continues to be suitably robust, enhanced significantly by the HRA asset transfer initiative. This will continue in future years and be beneficial for many years to come. HRA activity continues to be dominated by the slippage in capital schemes into 2014/15. Spending plans for the HRA are significant over the next few years and given projected rent level increases capital project delivery on time, on budget and to the required quality is essential in order for the HRA to remain financially strong to meet the challenges in future years. These capital programme concerns extend to the delivery of capital schemes across the Council as a whole. Whilst many legitimate reasons are deemed to be external to the organisation better planning of spend is nonetheless a focus that is required for the authority moving forward.

The delivery of capital projects is an identified corporate risk and progress in mitigating the internal causes of these delays is something that is being addressed.

2 FINANCE OVERALL



General Fund

The financial position is looking particularly favourable resulting from a variety of factors that have reduced the original budgeted net spend for the year down by approximately £3.2m. This is summarised as follows;

Activity	£m
Net impact of HRA asset transfers (transferred to Reserves)	(1.320)
Service Areas Variance against Latest Budget	(0.472)
Additional Interest from Internal Borrowing (updated rates)	(0.371)
Additional Interest payable	0.018
Additional Investment Income (increased cash balances/returns)	(0.196)
Sub - Total	(2.341)
Reduced Risk Contingency (actioned in August 2013)	(0.800)

Total

(3.141)

HRA

The HRA outturn position has changed significantly, predominately from significant slippage in the HRA capital programme associated with the 113 Homes and Communities Agency (HCA) part funded new build scheme that will now take place in 2014/15. This has meant much lower revenue contributions to fund capital expenditure is now required in 2013/14, coupled with the additional capital receipts generated from the higher RTB disposals that have occurred so far in the year (32 disposals as at 31 December 2013).

Over the medium term the HRA is planning to embark on some ambitious capital spend, particularly for new affordable housing, Tower Blocks and Estates Regeneration and as such close monitoring of financial performance is especially needed.

Capital

Further reductions in capital spend forecasts have been reported as at Q3. Appendix E2 details the authority's programme by service area.

To assist in better project planning a series of internal training sessions are planned to provide staff with further tools to achieve better capital project delivery in future years. This is in addition to CMT reviewing the deliverability of new bids.

Efficiencies

Whilst these are being achieved in full it is worth noting that £245k of the planned £1,320k will be achieved via alternative mitigating actions.

10 3 PERFORMANCE OVERALL

Overall the Council's performance against its corporate targets is good with 16 (72%) delivering as planned. One (4%) is below target but within acceptable tolerance limits, and five (23%) are off target. Exceptions to targeted performance are set out in the section below.

Quarter 3 compares less favourably with Quarter 2 where 16 (72%) of targets were achieved or exceeded and three (14%) were off target.

Corporate Performance indicator Exceptions

Red:

Vibrant and Sustainable Economy: The number of training places and jobs created through Council investment projects - December performance of 275 is currently behind its profiled target of 500 largely due to delays in commencing the competition pool construction. December data includes 12 new jobs/apprentices at the Blackbird Leys development and 2 from the Pavilions.

Vibrant and Sustainable Economy: Achieve results for Oxford city schools that are 10% above the national average for KS2 by April 2015 - latest results issued in December are 62% against a target of 68%. It is too early to be definitive about the success of this scheme which will become evident with the KS2 results next year. However, reports on progress with the scheme and in classroom results give us confidence that we will achieve the targets.

Meeting Housing Need: Capital investment in Council housing - Spend is behind profile mainly as a result of over optimistic profiling of the Affordable Housing Programme new build. The delivery of the additional 113 new units continues to be on track for delivery of the overall programme by March 2015. The remainder of the housing programme remains broadly on schedule.

Meeting Housing Need: Number of new Rough Sleepers spending a second night on the streets - Latest data is from a rough sleeper count in November 2013 which counted 9 new rough sleepers spending a second night on the street. The total count was 19 (13 of which were new to rough sleeping).

Strong and Active Communities: Satisfaction with our neighbourhoods - Direct Services and Environmental Development are working closely to identify and target specific areas for a litter/ street cleanliness mini-purge. The City Council is working in close partnership with OxClean to support their annual Spring Clean event

Amber:

Strong and Active Communities: The number of young people accessing youth engagement projects and activities outside school hours - December performance was recorded as 4,416 against a profiled target of 4,500. We are still awaiting data from the Community Sports Activation Fund and from Fusion to add to this period's figure. We are also diligently checking that the numbers are accurate to the best standard possible and are confident that we will exceed the target.

4 RISK OVERALL

Corporate Risk Exceptions

The Corporate risk register has been reviewed thoroughly since the second quarter of the year and this has now identified no current red risks.

Three risks which were recorded as red in the previous quarter have been reduced, two of them to amber and one to green.

One of the risks previously showing as red that has been reduced to an Amber risk, relates to the Resilience of the ICT function, in particular the managing of projects and improvements alongside business as usual, which leads to capacity issues and the inability to provide good quality and consistent service. This has now been mitigated by cross skilling of staff and ensuring all keys posts are filled within ICT.

In addition, the rationalisation of applications requiring support and the transfer of the helpdesk to Oxfordshire County Council has helped with capacity.

The second red risk that has been downgraded to amber relates to the Managing of Capital Projects and Contract Management. This has been achieved by ensuring robust project management techniques are introduced, in particular the use of PID's (Project Implementation Documents) for all projects.

The final red risk that has been downgraded to a green risk, relates to changes to legislation regarding Welfare Reforms and the potential impact, directly and indirectly, to the Council. This has been achieved, in part, by engaging with the third sector and other partners to ensure a coordinated approach to service delivery. Also by learning from pilot projects and communicating the findings across the Council service areas linked with these activity improvements will naturally be realised.

City Regeneration Integrated Report Q3 2013/14

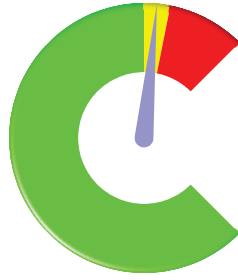
Financial Performance

City Development



Budget: £1,395,810
 Forecast: £1,458,810
 Variance: £63,000
 Prev Qtr: £1,395,810
 Movement: £63,000

Housing and Property



Budget: £4,076,591
 Forecast: £4,176,591
 Variance: £100,000
 Prev Qtr: £4,176,591
 Movement: £0

Regeneration and Major Projects



Budget: £-5,092,349
 Forecast: £-5,436,349
 Variance: £-344,000
 Prev Qtr: £-5,436,349
 Movement: £0

Performance Summary

Service	No Data	Red	Amber	Green
City Development	0 (0%)	1 (33%)	0 (0%)	2 (67%)
Housing and Property	0 (0%)	0 (0%)	0 (0%)	8 (100%)
Regeneration and Major Projects	0 (0%)	0 (0%)	1 (13%)	7 (88%)
Total	0 (0%)	1 (5%)	1 (5%)	17 (89%)

Direction of Travel

Service	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	3 (16%)	1 (5%)	15 (79%)

Service	No Data	Declining	No Change	Improving
City Development	0 (0%)	1 (33%)	0 (0%)	2 (67%)
Housing and Property	0 (0%)	1 (13%)	4 (50%)	3 (38%)
Regeneration and Major Projects	0 (0%)	0 (0%)	4 (50%)	4 (50%)
Grand Total	0 (0%)	2 (11%)	8 (42%)	9 (47%)

Risk Summary

Service	No Data	Red	Amber	Green
City Development	0 (0%)	0 (0%)	6 (75%)	2 (25%)
Housing and Property	0 (0%)	0 (0%)	6 (86%)	1 (14%)
Regeneration and Major Projects	0 (0%)	1 (11%)	7 (78%)	1 (11%)
Total	0 (0%)	1 (4%)	19 (79%)	4 (17%)

Direction of Travel

Service	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	0 (0%)	17 (41%)	7 (23%)

Service	No Data	Declining	No change	Improving
City Development	0 (0%)	0 (0%)	8 (100%)	0 (0%)
Housing and Property	0 (0%)	1 (14%)	6 (86%)	0 (0%)
Regeneration and Major Projects	0 (0%)	4 (44%)	5 (56%)	0 (0%)
Total	0 (0%)	5 (21%)	19 (79%)	0 (0%)

CITY REGENERATION DIRECTORATE

Directorate Overview

For the Directorate as a whole 17 (89%) of performance measures are on target with 1 (5%) below target but within tolerance limits and 1 (5%) off target, which is an improvement in performance over quarter 2. The Financial performance of the Directorate has improved over the quarter but concerns and issues do still remain over the longer term especially related to Homelessness spend, the delivery of efficiency savings and Building Control fees projections. Risks predominately relate to the recruitment and retention of staff.

Summarising the demands to meet the budget savings and performance targets set in the Council's MTFP are becoming more challenging in certain areas along with staff turnover in Building Control and Regeneration and Major Projects that has increased the risks associated with capital programme delivery.

1. Directorate Financial Performance

The Directorate is currently estimated to have a projected outturn position of £ 0.199 million. This is favourable against the latest budget position by £ (0.181) million.

City Development

Building Control fees are expected to be below budget by £100k by year end. It is fair to say that the Building Control service has experienced a number of issues during the year both internally arising from staff turnover and externally via growing competition from the private sector. That said future income generation performance will continue to be monitored and reported in 2014/15. Additional income from Pre-Application Advice has slightly offset the Building Control position.

Housing

The GF Housing service, now called Housing and Property, incorporates the transferred Garages expenditure and income from the HRA, together with the Building Design and Construction team from the Regeneration and Major Project's service area. Part of the Council's 2013/14 efficiency savings was an intention to deliver £0.100 million from the combined transferred Building Design and Construction and Major Projects teams. Given the issues and timing associated with the transferred team it is now envisaged that the efficiency savings will now not be delivered. Hence an adverse variance of £0.100 million is being reported. That said this is expected to be offset by mitigating activities within Regeneration and Major Projects.

Regeneration and Major Projects

Similar to the garages mentioned above, the commercial properties previously accounted for within the HRA have likewise been transferred to the GF following Members approval in September, to the Regeneration and Major Projects service area. A number of net beneficial projected outturn revisions to the original budgeted position have materialised during the year that are primarily being used to mitigate the non-achievement of the £0.100 million efficiency targets identified for the Design and Construction/Major Project teams within Housing and Property. The position reported in November was £ (0.240) million favourable but this has now moved to £ (0.344) million favourable due to further favourable rent reviews now projected for the year.

2. **Directorate Performance - Exceptions:**

City Development

Net additional homes provided - December performance was 60 against a profile target of 162. Housing completions are still below target, reflecting the national decline in house building. The situation is expected to improve in 2014 as the increased number of sites going through the planning process translates into construction activity on the ground

Regeneration and Major Projects

Rental Income Arrears - Arrears are roughly in line against a target of 5%. Arrears as at 22nd December were at 6% and marginally above 5% target, but within tolerance.

3. **Risk Performance- Exceptions**

City Development

There are no red risks within this service area.

Housing and Property

There are no red risks within this service area.

Regeneration and Major Projects

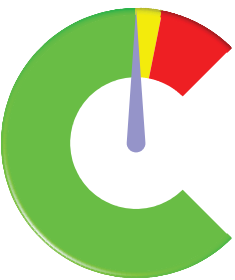
There is one red risk within this service area. This relates to the inability to recruit and retain staff. A position has recently been filled in this team which should lead to the risk grading being reduced by the next quarter.

Appendix C

Organisational Development and Services Integrated Report Q3 2013/14

Financial Performance

Transformation



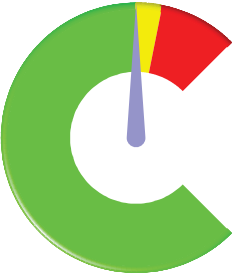
Budget: £823,221
Forecast: £823,221
Variance: £0
Prev Qtr: £823,221
Movement: £0

Business Improvement and Technology



Budget: £3,947,263
Forecast: £3,947,263
Variance: £0
Prev Qtr: £3,947,263
Movement: £0

Customer Services



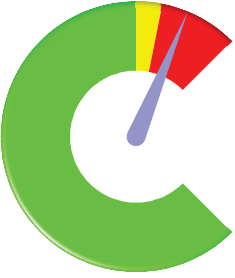
Budget: £3,125,391
Forecast: £3,125,391
Variance: £0
Prev Qtr: £3,125,391
Movement: £0

Finance



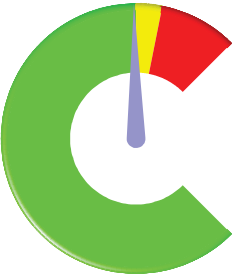
Budget: £2,100,346
Forecast: £2,100,346
Variance: £0
Prev Qtr: £2,100,346
Movement: £0

Human Resources and Facilities



Budget: £1,593,588
Forecast: £1,752,588
Variance: £159,000
Prev Qtr: £1,752,588
Movement: £0

Law and Governance



Budget: £2,587,234
Forecast: £2,577,234
Variance: £-10,000
Prev Qtr: £2,577,234
Movement: £0

Performance Summary

Service	No Data	Red	Amber	Green
Business Improvement and Technology	0 (0%)	2 (33%)	0 (0%)	4 (67%)
Customer Services	0 (0%)	1 (14%)	4 (57%)	2 (29%)
Finance	0 (0%)	4 (25%)	4 (25%)	8 (50%)
Human Resources and Facilities	0 (0%)	1 (25%)	1 (25%)	2 (50%)
Law and Governance	0 (0%)	0 (0%)	0 (0%)	2 (100%)
Total	0 (0%)	8 (23%)	9 (26%)	18 (51%)
Previous Quarter	No Data	Red	Amber	Green
	0 (0%)	11 (31%)	7 (20%)	17 (49%)

Direction of Travel

Service	No Data	Declining	No Change	Improving
Business Improvement and Technology	0 (0%)	1 (17%)	2 (33%)	3 (50%)
Customer Services	0 (0%)	1 (14%)	0 (0%)	6 (86%)
Finance	0 (0%)	3 (19%)	5 (31%)	8 (50%)
Human Resources and Facilities	0 (0%)	2 (50%)	0 (0%)	2 (50%)
Law and Governance	0 (0%)	0 (0%)	2 (100%)	0 (0%)
Grand Total	0 (0%)	7 (20%)	9 (26%)	19 (54%)

Risk Summary

Service	No Data	Red	Amber	Green
Business Improvement and Technology	0 (0%)	0 (0%)	2 (25%)	6 (75%)
Customer Services	0 (0%)	0 (0%)	7 (88%)	1 (13%)
Finance	0 (0%)	0 (0%)	1 (14%)	6 (86%)
Human Resources and Facilities	0 (0%)	0 (0%)	2 (40%)	3 (60%)
Law and Governance	1 (20%)	0 (0%)	3 (60%)	1 (20%)
Total	1 (3%)	0 (0%)	15 (45%)	17 (52%)
Previous Quarter	No Data	Red	Amber	Green
	4 (11%)	0 (0%)	16 (33%)	17 (34%)

Direction of Travel

Service	No Data	Declining	No change	Improving
Business Improvement and Technology	1 (13%)	0 (0%)	5 (63%)	2 (25%)
Customer Services	0 (0%)	3 (38%)	5 (63%)	0 (0%)
Finance	0 (0%)	1 (14%)	3 (43%)	3 (43%)
Human Resources and Facilities	0 (0%)	0 (0%)	5 (100%)	0 (0%)
Law and Governance	0 (0%)	0 (0%)	4 (100%)	0 (0%)
Total	1 (3%)	4 (13%)	22 (69%)	5 (16%)

ORGANISATIONAL DEVELOPMENT AND CORPORATE SERVICES DIRECTORATE

Directorate Overview

For the Directorate as a whole 18 (51%) of performance measures are on target with 9 (26%) below target but within tolerance limits and 8 (23%) off target. This represents an improvement in performance from quarter 2.

With regards to Finance performance the Directorate continues to project a year-end adverse position due to activities within Facilities Management. Details are listed below. There is nothing to report for risk.

Summarising, performance is improving and financial management has ensured the position is not worsening. Risks management, whilst static at the moment may start to rise if improvements in finance and performance don't materialise in the remaining months of the financial year.

1. Directorate Financial Performance

The Directorate is currently estimated to have a projected outturn position of £14.326 million, which continues to be adverse against the latest budget by £0.149 million and has arisen predominately from within Human Resources and Facilities. This is unchanged from that reported last month.

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Business Improvement and Technology

There is no projected year-end variance being reported for this service area as at the end of September Q3.

Customer Services

Similarly Customer Services are reporting year-end spend to be in line with the latest budget position and such no variances are being reported at this stage for this service area.

Finance

Likewise Finance is estimated to be spending in line with the latest budget position and no year-end variances are reported as at Q3.

Human Resources and Facilities

With regards to Human Resources and Facilities there is a £0.159 million adverse year-end variance reported for the end of Q3:

	£m
Vending machine settlement	-
Review of Town Hall Café contract	0.030
Post Room Income	-
Corporate Training Underspend	0.024
Town Hall income shortfall	0.070
	(0.015)
	<u>0.050</u>

Law and Governance

This service area is projecting a slight underspend of £ (0.010) million as at the end of December.

2. Directorate Performance - Exceptions

Business Improvement and Technology

ICT contract savings - Savings of £32,000 have been achieved against a profiled target of £37,500. A further £10,000 in savings was achieved this quarter, primarily through software licence and active directory account reductions.

Average number of days to manage a full EU open tender - Performance is 205 days against a profiled target of 116 days. As for quarter 2, three tenders are responsible for the excessive timeline out of four tenders concluded within the preceding 12 months, with no new contracts concluding to affect performance.

Customer Services

Percentage of Council Tax collected - Collection rate for the year to date is 84.3% against a profiled target of 85%. This was 0.33% down on last year's equivalent of 84.63%. In cash collection terms we are £489,000 short of the profiled target. We are currently reviewing recovery routines to ensure we can maximise income collection within year and recover at the earliest opportunity.

Percentage of rent collected - Year to date performance is 95.7% against a profiled target of 96.67%. The performance against target is lower than expected but the profile of collection against the end of year target is still on course to be achieved.

Time to process new benefits claims - Year to date performance is an average of 19.92 days compared to a target of 14 days. Recent results are showing a real, sustained improvement which the new processes and improved performance management have made possible. The in-month performance for new claims was 10.2 days, a significant reduction from September's in-month performance of 21.12 days. The team are now coming into the busiest time of the year with rent changes and changes to pensions and other benefits. We thus anticipate that the days to process New Claims may increase slightly as a result.

Time to process changes in circumstances -December's in-month performance was 7.7 days and is close to the target of 10 days, but year to date performance is at average of 12 days. The forecast is that the target of 10 days will be achieved at year end and the first time in a number of years. The team are now coming into the busiest time of the year with rent changes and changes to pensions and other benefits. We thus anticipate that the days to process Change in Circumstances will reduce significantly as they are processed in advance of the date of change.

Customers' getting through first time on Councils Main Service lines - Year to date performance was 92.53% against a target of 95%, and is gradually improving. In December, we rolled out the new workforce management system which is really helping us to better plan and so maximise our resources. In January, the telephony system will be upgraded to introduce new functionality which enables customers to request a call back rather than wait in a queue and this should further help reduce abandoned calls.

Finance

Percentage of invoices paid on time - A small improvement has been seen to take year to date performance to 92.24% against a target of 98%. The drop is due to the introduction of new processes and procedures in respect of P2P. Time is required to embed these new processes that will result in performance increasing.

Numbers of returned Social Housing dwellings through criminal proceedings - No cases have been progressed to date against a profiled target of 3. First potential prosecutions for housing fraud are in final stages, before instructing Legal. However, these cases may not be concluded within the judicial system in this financial year.

Housing Benefit Security; Number of investigations per 1000 caseload - December performance is at 40 against a target of 45. Housing Benefit data matches have moved to the Housing Benefit team for action. This will greatly affect performance against this measure in Finance. This, coupled with the lower case limits in order to resource the work being done for South and Vale, means this performance measure is unlikely to be met this year.

Percentage of orders issued electronically - previous years targets were set at 60%. However, with the introduction of P2P planned for 2013/14 this target was raised to 80%. With the implementation delays associated with P2P the cumulative increase in performance is lower than anticipated but the performance in December was nonetheless 76% just short of the target set for the year..

Percentage of debtors on direct debits - performance has improved to 19% since quarter 2, and is now just below the target of 20%.

Investment return above base rate - Performance of 0.34% is above the target of 0.50%. Our investments remain in a similar position to what they were in November 2013. The slightly reduced rate of return is primarily due to fluctuations in yields offered by the money market funds; Goldman Sachs MMF dropped 9 basis points overnight at the end of December but immediately recovered the following business day.

Percentage of remittance advices emailed - work continues to request email information from suppliers to improve performance here, but year to date performance of 87% is still below the target of 90%.

Human Resources and Facilities

Percentage of black and ethnic minority employees - The figure of 6.2% has remained stable during the past two months. Recruitment trends indicate that 15% of shortlisted Black and Minority Ethnic (BME) applicants were offered posts in the first quarter of 2013 compared with 10% during 2012/13. An Unconscious Bias workshop was presented to managers in September and the Management Team also held a diversity workshop that led to some formative actions agreed.

Percentage of employees with a disability - Disability figures have remained at broadly the same level during the past recruitment year (9.1% against a target of 10%). The number of applicants declaring a disability has seen a slight drop, but the 'Two Ticks' principles ensure all suitable candidates are interviewed.

3. Risk Performance- Exceptions

Business Improvement and Technology

There are no red risks in this service area.

Customer Services

There are no red risks in this service area.

Finance

There are no red risks in this service area.

Human Resources & Facilities Management

There are no red risks in this service area.

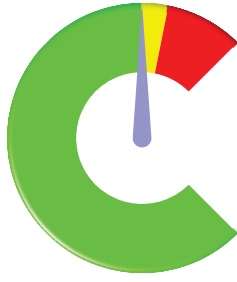
Law & Governance

There are no red risks in this service area.

Community Services Integrated Report Q3 2013/14

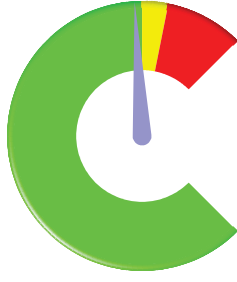
Financial Performance

Policy, Culture and Communications



Budget: £1,432,311
 Forecast: £1,432,311
 Variance: £0
 Prev Qtr: £1,432,311
 Movement: £0

Environmental Development



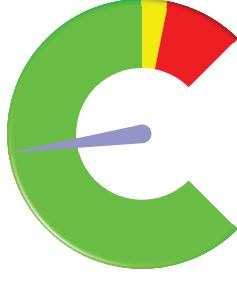
Budget: £2,820,355
 Forecast: £2,780,355
 Variance: £-40,000
 Prev Qtr: £2,780,355
 Movement: £0

Leisure, Parks and Communities



Budget: £6,452,380
 Forecast: £6,452,380
 Variance: £0
 Prev Qtr: £6,452,380
 Movement: £0

Direct Services



Budget: £-917,152
 Forecast: £-1,317,152
 Variance: £-400,000
 Prev Qtr: £-1,317,152
 Movement: £0

Performance Summary

Service	No Data	Red	Amber	Green
Direct Services	0 (0%)	0 (0%)	0 (0%)	9 (100%)
Environmental Development	1 (14%)	0 (0%)	0 (0%)	6 (86%)
Leisure Parks and Communities	0 (0%)	4 (25%)	2 (13%)	10 (63%)
Policy Culture and Communications	0 (0%)	1 (7%)	0 (0%)	14 (93%)
Total	1 (2%)	5 (11%)	2 (4%)	39 (83%)

Direction of Travel

Service	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	5 (11%)	1 (2%)	41 (87%)

Risk Summary

Service	No Data	Red	Amber	Green
Direct Services	0 (0%)	1 (13%)	2 (25%)	5 (63%)
Environmental Development	1 (11%)	0 (0%)	6 (67%)	2 (22%)
Leisure Parks and Communities	0 (0%)	0 (0%)	5 (56%)	4 (44%)
Policy Culture and Communications	0 (0%)	0 (0%)	1 (20%)	4 (80%)
Total	1 (3%)	1 (3%)	14 (45%)	15 (48%)

Direction of Travel

Service	No Data	Red	Amber	Green
Previous Quarter	1 (3%)	0 (0%)	23 (43%)	8 (21%)

Service	No Data	Declining	No Change	Improving
Direct Services	0 (0%)	4 (44%)	3 (33%)	2 (22%)
Environmental Development	0 (0%)	1 (17%)	2 (33%)	3 (50%)
Leisure Parks and Communities	0 (0%)	4 (25%)	9 (56%)	3 (19%)
Policy Culture and Communications	0 (0%)	0 (0%)	4 (27%)	11 (73%)
Grand Total	0 (0%)	9 (20%)	18 (39%)	19 (41%)

Service	No Data	Declining	No change	Improving
Direct Services	0 (0%)	1 (13%)	4 (50%)	3 (38%)
Environmental Development	0 (0%)	0 (0%)	6 (75%)	2 (25%)
Leisure Parks and Communities	0 (0%)	1 (11%)	6 (67%)	2 (22%)
Policy Culture and Communications	0 (0%)	0 (0%)	0 (0%)	5 (100%)
Total	0 (0%)	2 (7%)	16 (53%)	12 (40%)

COMMUNITY SERVICES DIRECTORATE

Directorate Overview

For the Directorate as a whole 39 (83%) of performance measures are on target with 2 (4%) below target but within tolerance limits and 5 (11%) off target. This compares less favourably with quarter 2 performance of 41 (87%) performance measures on target and 5 (11%) off target. Finance performance has by and large remained static save for a favourable projection associated with Direct Services and risk measures have likewise remained limited.

Summarising, overall performance as at Q3 is satisfactory with no major finance or risk issues being identified. Performance management in some areas does need attention if 2013/14 targets are to be achieved.

1. Directorate Financial Performance

The Directorate is currently estimated to have a projected outturn position of £9.348 million, which is £ (0.440) million favourable against the latest budget and is predicted to materialise from within Direct Services £ (0.400) million and Environmental Development (0.040) million. This is £ (0.050) million more favourable than that reported last month.

Policy, Culture and Communications

PCC is estimated to be spending in line with the latest budget position and no year-end variances are reported as at Q3.

Environmental Development

Within Environmental Development further work has been carried out during December to provide a more up to date year-end projection. As numerous new structure posts remain vacant (especially within Business Development) the year-end projection seems to be indicating that a £ (0.040) million underspend will materialise by year-end even though recruitment to several vacant posts has nonetheless occurred in the past month.

Leisure, Parks and Communities

There is no projected year-end variance being reported for this service area as at the end of September Q3.

Direct Services

A breakdown of the Direct Services position is shown below;

<u>Budget Pressures</u>	
NDR uplifts on Direct Services buildings	- £0.100m
Non-achievement of Horspath Rd Depot rental saving	- £0.115m
Motor Transport under recovery	- £0.185m
	<u>£0.400m</u>

Mitigating Action

Vacancies and Pensions underspend due to staff opting out of the scheme	-	£0.350m
Motor Transport Auction	-	£0.100m
Additional car park income	-	£0.100m
External work won by Streetscene Service	-	£0.100m
Additional engineering income	-	£0.150m
		<u>£0.800m</u>

2.

Directorate Performance - Exceptions

Policy, Culture and Communications

Increase advertising revenue through Your Oxford - Revenue is currently £6,499 against a profiled target of £13,000. A further £1,725 in advertising for the next issues has been secured but has not yet been paid, and so is not reflected in December's data.

Leisure, Parks and Communities

Continuously improve our approach to people and equalities - Training is further embedding within the service, but performance of 2.53 days per employee is currently below the profiled target of 2.62. Increased training opportunities in the final quarter of the year will enable us to achieve our target based on the training scheduled to take place.

Increase satisfaction with parks - Results of the winter 2012 talkback survey show that satisfaction has decreased to 81% against the target for the year of 90%. Whilst this is still high, we are back to 2009/10 figures. The poor summer weather could be a factor for the lower score.

Reduce subsidy per user in leisure centres - Subsidy per user year to date of £0.64 is below the profiled target of £0.53. Whilst the management fee paid to Fusion has not changed the number of visits to facilities year to date is lower than profiled.

Reduce the cost of parks per household - 2013/14 data is not yet available. The 2012/13 end of year figure was £41 compared to a target of £40. However this still compares favourably to a national benchmark average cost of £61 per household.

To increase participation at our leisure centres by target groups - Year to Date participation shows 325,137 visits; compared with 341,061 visits for the same period in 2013. In 2012/13 there was more than a 110 per cent increase in visits by this target group when compared with 2009/10. Fusion have improved marketing and promotion for facilities, introduced offers to encourage visits and are widely promoting schemes, activities and offers (including our Bonus Concessionary offer for those less able to afford to participate).

To achieve an agreed position to tackle the lack of burial space - progress is behind its milestone target at present.

3.

Risk Performance - Exceptions

Policy, Culture and Communications

There are no red risks within this service area.

Environmental Development

There are no red risks within this service area.

Leisure, Parks and Communities

There are no red risks within this service area.

Direct Services

There is one red risk within Direct Services and relates to ICT. A new ICT Business Partner has recently been recruited to assist in identifying and addressing any issues that arise. We therefore expect this grading to change again next quarter.

Budget Monitoring as at 31st December 2013

- **Appendix E1:** December 2013 monitoring – General Fund Forecast Outturn
- **Appendix E2:** December 2013 monitoring – Capital Programme Forecast Outturn
- **Appendix E3:** December 2013 monitoring – Housing Revenue Account Forecast Outturn
- **Appendix E4:** December 2013 monitoring – General Fund year to date position

EXECUTIVE SUMMARY

1. This report sets out the Council's projected outturn position as at the 31st December 2013 and highlights major variances to the approved budget. In summary;
 - The General Fund Revenue account shows a favourable variation to the latest budget of £2.341 million.
 - The HRA is now reporting a £7.573 million favourable year-end position as at December.
 - The latest General Fund Capital outturn projection suggests a net £ (0.270) million favourable variance against the latest budget.
 - The HRA Capital Programme outturn projection suggests a net £ (2.191) million favourable variance against the latest budget.
 - The collection rate for Council Tax arrears is 98.12% as at the end of December 2013, slightly up on November's position of 98.03%.
 - The collection rate for Business Rates arrears is 98.46% as at the end of December 2013, slightly up on November's position of 98.40%.
 - The collection rate target for HB Overpayments is set at 82%. At December the actual collection rate for the year was 80.88%.
 - The payment of invoices within 30 days now stands at 92.24%. The target for the year is set at 98%.
 - HRA total arrears were £1.851 million as at the end of December.
2. As part of the monitoring process Finance staff have met and had budget monitoring discussions with Cost Centre Managers and Heads of Service to verify the current budgetary position. The following forecast variances have been identified and these are commented on and explained more fully within the body of the report.

GENERAL FUND OUTTURN

3. Appendix E1 sets out the General Fund revenue outturn position as at the end of December 2013, broken down by Service Area. Table 1 below details the summarised General Fund position and compares the December projected outturn position with that reported last month.

Table 1 General Fund Revenue

GF Outturn Report 13/14 @ Q3 31st December, 2013	Approved Budget (per Budget book)	Latest Budget	Expenditure	Income	Actual YTD	Budget YTD	% Budget Spent to 31st Dec, 2013	Projected Outturn against Latest Budget @ 31st Dec, 2013	Outturn Variance @ 31st Dec, 2013	Reported Last Month	Mvt from Reported Last Month	Outturn Variance Q2	Mvt from Q2
	£000's	£000's	£000's	£000's	£000's	£000's	%	£000's	£000's	£000's	£000's	£000's	£000's
Directorates													
City Regeneration	(283)	380	9,522	(11,259)	(1,737)	(1,563)	-457%	199	(181)	(90)	(91)	2	(183)
Community Services	8,296	9,788	40,362	(33,929)	6,433	6,953	373%	9,348	(440)	(390)	(50)	(200)	(240)
Organisational Dev & Corp Services	13,066	14,177	12,187	(2,168)	10,019	10,428	71%	14,326	149	149		149	
Directorate Total Excl SLA's & Capital Charges	21,079	24,345	62,071	(47,357)	14,714	15,818	60%	23,873	(472)	(331)	(141)	(49)	(423)
SLA's & Capital Charges	(1,182)	(891)	2,862	(17)	2,845	(646)	(319%)	(891)					
Corporate Accounts	2,793	1,363	54,936	(56,858)	(1,923)	5,268	0	472	(549)	(891)	342	(891)	342
Contingencies	2,336	1,204				602	0%	1,204					
Total Corporate Accounts & Contingencies	5,130	2,567	54,936	(56,858)	(1,923)	5,869	(75%)	1,676	(549)	(891)	342	(891)	342
Net Expenditure Budget	25,027	26,021	119,868	(104,232)	15,636	21,042	60%	24,658	(1,021)	(1,222)	201	(940)	(81)
Transfer to / (from) Ear Marked Reserves		(2,314)	(3,114)		(3,114)	(1,157)	135%	(2,314)	(1,320)	(1,322)	2		(1,320)
Net Budget Requirement	25,027	23,707	116,754	(104,232)	12,522	19,885	53%	22,344	(2,341)	(2,544)	203	(940)	(1,401)
Funding													
External Funding (RSG)	8,219	8,219		3,904	3,904	4,110	47%	8,219					
External Funding (NNDR Retention)	5,661	5,661		2,831	2,831	2,830	50%	5,661					
Council tax	11,228	11,228		5,614	5,614	5,614	50%	11,228					
Less Parish Precepts	(154)	(154)		(188)	(188)	(77)	122%	(154)					
Collection Fund Surplus	73	73		37	37	37	50%	73					
Total Funding Available	25,027	25,027		(188)	12,385	12,196	320%	25,027					
(Surplus) / Deficit for year		(1,320)	116,943	(116,617)	326	7,371	(25%)	(2,683)	(2,341)	(2,544)	203	(940)	(1,401)

- City Regeneration Directorate** - The Directorate is currently estimated to have a projected outturn position of £ 0.199 million. This is favourable against the latest budget position by £ (0.181) million.
- City Development - Building Control fees are expected to be below budget by £100k by year end. It is fair to say that the Building Control service has experienced a number of issues during the year both internally arising from staff turnover and externally via growing competition from the private sector. That said future income generation performance will continue to be monitored and reported in 2014/15. Additional income from Pre-Application Advice has slightly offset the Building Control position. There is a low to medium risk that defending the Planning decision to construct flats at Roger Dudman Way may incur legal fees above the budgeted position. This is not reflected in the forecast position.
- The GF Housing service, now called **Housing and Property**, incorporates the transferred Garages expenditure and income from the HRA, together with the Building Design and Construction team from the Regeneration and Major Project's service area. Part of the Council's 2013/14 efficiency savings was an intention to deliver £0.100 million from the combined transferred Building Design and Construction and Major Projects teams. Given the issues and timing associated with the transferred team it is now envisaged that the efficiency savings will now not be delivered. Hence an adverse variance of £0.100 million is being reported. That said this is expected to be offset by mitigating activities within Regeneration and Major Projects.
- Similar to the garages mentioned above, the commercial properties previously accounted for within the HRA have likewise been transferred to the GF following Members approval in September, to the **Regeneration and Major Projects** service area. A number of net beneficial projected outturn revisions to the original budgeted position have materialised during the year that are primarily being used to mitigate the non-achievement of the £0.100 million efficiency targets identified for the Design and Construction/Major Project teams within Housing and Property. The position reported in November was £ (0.240) million favourable but this has now moved to £ (0.344) million favourable due to further favourable rent reviews now projected for the year.

8. **Community Services Directorate** - The Directorate is currently estimated to have a projected outturn position of £9.348 million, which is £ (0.440) million favourable against the latest budget and is predicted to materialise from within Direct Services £ (0.400) million and Environmental Development (0.040) million. This is £ (0.050) million more favourable than that reported last month.

9. A breakdown of the **Direct Services** position is shown below;

Budget Pressures

NNDR uplifts on Direct Services buildings	-	£0.100m
Non-achievement of Horspath Rd Depot rental saving	-	£0.115m
Motor Transport under recovery	-	<u>£0.185m</u>
		<u>£0.400m</u>

Mitigating Action

Vacancies and Pensions underspend due to staff opting out of the scheme	-	£0.350m
Motor Transport Auction	-	£0.100m
Additional car park income	-	£0.100m
External work won by Streetscene Service	-	£0.100m
Additional engineering income	-	<u>£0.150m</u>
		<u>£0.800m</u>

10. Within **Environmental Development** further work has been carried out during December to provide a more up to date year-end projection. As numerous new structure posts remain vacant (especially within Business Development) the year-end projection seems to be indicating that a £ (0.040) million underspend will materialise by year-end even though recruitment to several vacant posts has nonetheless occurred in the past month.

11. **Policy, Culture and Communication and Leisure, Parks and Communities** continue to project a nil year-end outturn variance against their latest approved budget as at the end of December.

12. **Organisational Development and Corporate Services Directorate** - The Directorate is currently estimated to have a projected outturn position of £14.326 million, which continues to be adverse against the latest budget by £0.149 million and has arisen predominately from within Human Resources and Facilities. This is unchanged from that reported last month.

13. With regards to **Human Resources and Facilities** the issues creating the £0.159 million adverse year-end projection are detailed below:

		£m
Vending machine settlement	-	0.030
Review of Town Hall Café contract	-	0.024
Post Room Income	-	0.070
Corporate Training Underspend	-	(0.015)
Town Hall income shortfall	-	<u>0.050</u>
		<u>0.159</u>

14. **Business Improvement and Technology, Customer Services and Finance** are all predicting nil projected outturn variances for their service areas as at December.
15. **Law and Governance** are projecting a slight underspend of £ (0.010) million as at the half year stage from a number of different areas.

CORPORATE ACTIVITIES

16. The projected spend associated with the **Corporate Accounts** area of the GF is a net £1.676 million as at the end of December. The variance against the latest budget is £ (0.549) million and predominately arises from an improved investment position.

ACHIEVEMENT OF SAVINGS AND EFFICIENCIES

17. The Council's budget identifies £1.320 million of efficiencies, £0.183 million of service reductions and £1.692 million of additional income for 2013/14. As at the end of December £2.691 million had been achieved to date and it is anticipated that the remainder of savings and efficiencies/fees and charges planned for this year will be delivered, save for the following exceptions:

Efficiencies

18. Housing and Property - £0.100 million employee savings. However, increased income from the commercial property portfolio is anticipated to mitigate this position.
19. Regeneration and Major Projects - £0.030 million additional income from Gloucester Green market. This has likewise been mitigated by additional commercial income.
20. Direct Services - £0.115 million associated with Horsepath Road rental savings arising from delays associated with re-purchasing the site lease. However, mitigating activities have been identified as detailed above.

Fees and Charges

21. Policy, Culture and Communications - £0.013 million of additional income generated from poster board income. Likewise to above mitigating savings elsewhere in the service will be undertaken during the year.

Table 2 – Savings and Efficiencies as at 31st December 2013

	Efficiencies				Service Reductions				Fees and Charges				%
	Approved Savings	Projected outturn	Variance	Savings made to date	Approved Savings	Projected outturn	Variance	Savings made to date	Approved Savings	Projected outturn	Variance	Savings made to date	
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	
Policy, Culture & Communications					(19)	(19)		(19)	(43)	(30)	13	(26)	60%
Finance	(125)	(125)		(94)	(60)	(60)		(45)					0%
Business Improvement & Technology	(51)	(51)		(31)									0%
Law & Governance	(45)	(45)		(34)					(5)	(5)		(4)	75%
Human Resources & Facilities	(98)	(98)		(74)					85	85		64	75%
Customer Services	(30)	(30)		(23)					(13)	(13)		(10)	75%
Organisational Development and Corporate Services	(349)	(349)	0	(254)	(79)	(79)	0	(64)	24	37	13	24	102%
Direct Services	(300)	(185)	115	(165)					(899)	(899)		(787)	88%
Leisure, Parks & Communities	(177)	(177)		(129)					(34)	(34)		(26)	75%
Environmental Development	(115)	(115)		(89)	(54)	(54)		(54)	(7)	(7)		(5)	67%
Community Services	(592)	(477)	115	(409)	(54)	(54)	0	(54)	(940)	(940)	0	(817)	87%
City Development	(33)	(33)		(26)	(50)	(50)		(38)	(140)	(140)		(92)	66%
Housing & Property	(313)	(213)	100	(160)									0%
Regeneration & Major Projects	(33)	(3)	30	(67)					(636)	(636)		(477)	75%
City Regeneration	(379)	(249)	130	(253)	(50)	(50)	0	(38)	(776)	(776)	0	(569)	73%
Mitigating Savings		(245)		(245)						(13)		(13)	
Total	(1,320)	(1,320)	245	(1,161)	(183)	(183)	0	(156)	(1,692)	(1,692)	13	(1,375)	81%

CONTINGENCIES, RESERVES AND BALANCES

22. Of the number of **Contingencies** budgeted by the Council for 2013/14 we have already adjusted this during the first 9 months of the financial year for the absorption of £0.957m Homelessness Preventative Grant within the NNDR Retention, the transfer of £0.150m earmarked for City Deal projects to City Development and a reduction of £0.800m from the risks and pressures contingency that were achieved in 2012/13. This still leaves a revised contingency position of £1.204m detailed as follows:

i. Pensions provisions top up	-	£0.118m
ii. Provision for pressures, high risk etc.	-	£0.636m
iii. Homelessness	-	£0.400m
iv. Disabled Transport	-	£0.050m

23. Other than approximately £0.4m associated with the 2013/14 Partnership Payment there are currently no plans to utilise the above during the remaining months of the financial year and consequently this will release a further c. £0.8m of budgeted resources to either carry forward into future years or re-direct to another Council priority.

HRA OUTTURN

24. The summarised HRA position as at 31st December 2013 is set out in Table 3 and detailed in the attached Appendix E3. The table below exemplifies the major movements commented on in the following paragraphs.

25. The HRA Latest Budget now reflects the budget adjustments arising from the non-dwelling asset transfers, revised 2013/14 HRA Business Plan financial assumptions and amended interest rate for internal borrowing as approved by Council on 30 September 2013. The projected outturn position incorporates some further revisions that have been identified since this meeting.

Table 3 – Housing Revenue Account HRA

HRA Outturn Report 13/14 @ 31st December,2013	Approved Budget (per Budget book)	Latest Budget	Actual YTD	Budget YTD	% Budget Spent @ 31st Dec,2013	Projected Outturn @ 31st Dec,2013	Outturn Variance @ 31st Dec,2013	Reported Last Month	Mvt from Reported Last Month	Outturn Variance Q2	Mvt from Q2
	£000's	£000's	£000's	£000's	%	£000's	£000's	£000's	£000's	£000's	£000's
Dwelling Rent	(38,824)	(39,435)	(30,045)	(30,246)	76%	(39,635)	(200)	0	(200)	0	(200)
Service Charges	(1,040)	(1,052)	(897)	(879)	85%	(1,050)	3	(13)	15	100	(98)
Furniture/Other Rent	(2,333)	(897)	(771)	(673)	86%	(930)	(33)	(172)	139	0	(33)
Major Project Team Fees	(621)	(321)	(180)	(241)	56%	(321)	0	0	0	0	0
Net Income	(42,818)	(41,706)	(31,894)	(32,039)	76%	(41,936)	(231)	(185)	(46)	100	(331)
General Management	4,218	4,576	3,008	3,284	66%	4,476	(100)	108	(208)	0	(100)
Special Management	2,515	2,390	1,600	1,793	67%	2,373	(17)	35	(52)	0	(17)
Other Management	2,584	2,591	1,574	1,687	61%	2,712	121	0	121	0	121
Bad Debt Provision	500	430	212	243	49%	430	0	30	(30)	(50)	50
Responsive & Cyclical Repairs	9,991	9,975	6,752	6,858	68%	9,853	(122)	10	(132)	0	(122)
Interest Paid	7,060	7,792	5,844	5,844	75%	7,792	0	371	(371)	371	(371)
Depreciation	8,267	5,625	4,219	4,219	75%	5,459	(167)	0	(167)	0	(167)
Total Expenditure	35,135	33,380	23,208	23,929	70%	33,095	(285)	554	(839)	321	(606)
Net Operating Expenditure/(Income)	(7,683)	(6,326)	(6,685)	(8,110)	104%	(8,841)	(515)	369	(884)	421	(936)
Interest Received	(56)	(32)	(24)	(24)	75%	(68)	(36)	0	(36)	0	(36)
Other HRA Reserve Adjustments	37	33	(135)	(122)	-407%	(376)	(409)	(4)	(405)	0	(409)
Revenue Contribution to Capital	10,830	6,459	4,993	4,966	77%	1,712	(4,747)	(2,417)	(2,330)	0	(4,747)
Total Appropriations	10,812	6,461	4,834	4,821	75%	1,268	(5,193)	(2,421)	(2,772)	0	(5,193)
Total HRA (Surplus)/Deficit	3,130	(1,865)	(3,851)	(3,289)	207%	(7,573)	(5,708)	(2,052)	(3,656)	421	(6,129)

Income

26. There appears to be an increase in the rental income figures for the year of £200k. This is believed to be as a result of moving new tenants straight to Formula Rent. This has an impact of raising the average rent for the stock. Right to Buys totalled 32 at the end of December 2013.
27. Increased income during the year of approximately £33k is anticipated from the Council's Furnished Tenancy scheme. The uplift of 2.1 associated with this scheme is being reduced in 2014/15 to 1.74, being the desire of the service area to bring this activity down to a more break-even position.

Expenditure

28. The **General Management** shows a favourable projected outturn positions as at December of £100k being the release of anticipated increase in Council Tax bills associated with void properties that have not materialised in 2013/14.
29. The **Responsive and Cyclical Repairs** budget is showing a favourable variance being the reduction in the year of £122k of External Groundworks. This facilitated a revised revenue contribution to capital amount within the Appropriations section of the HRA, to in effect fund an additional 18 Kitchen/Bathroom installations planned to take place before the year-end.

Appropriations

30. With a significant reduction in the Council's capital programme, together with increased RTB capital receipts a reduced revenue contribution to the revised 2013/14 HRA capital programme is now required. This accounts for the majority of the movement in the year that will result in the HRA having a year-end balance exceeding £11m. This will nonetheless be required to fund the considerable capital programme now planned for 2014/15.

CAPITAL PROGRAMME

General Fund and HRA Capital Programme

31. A capital budget position, approved for the General Fund and HRA Capital Programme for 2013/14 is shown in summary at Table 4 below. Appendix E2 attached shows the Capital Programme on a scheme by scheme basis.

Capital Programme

32. There has been a further reduction in several schemes detailed below:

- i. £0.043 million favourable within **Leisure, Parks and Communities** associated with CCTV work, which will now take place next financial year.
- ii. £0.269 million favourable variance associated with **Housing and Property** schemes namely, £0.050 million associated with the Rose Hill pavilion works which will now take place in 2014/15, an underspend of £0.030 million on Community Centres, £0.050 million of improvements to George Street commercial property and £0.140 million on the Town Hall improvements.
- iii. A net £1.825 million reduction in **HRA** schemes, mainly the HCA New Build and Energy Efficiency schemes offset by a £0.122 million overspend associated with additional kitchen/bathroom installations as reported earlier.

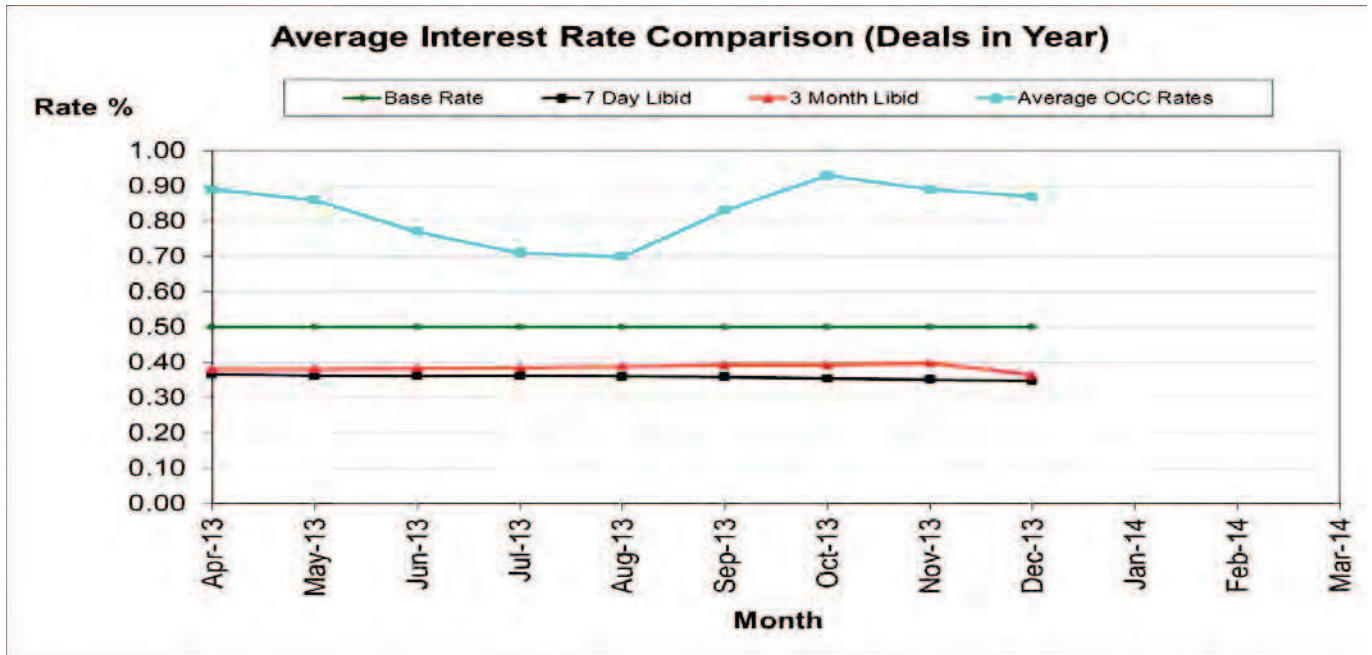
Table 4 – Capital Programme as at 31st December 2013

Capital Budget and Spend as at 31st December 2013									
Capital Scheme	Latest Budget 2013/14	Spend to 31st December 2013	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 31st December 2013	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£		£	£	£	£
Policy Culture & Communications	693,000	6,403	6,500	(97)	1%	693,000	0	0	0
City Development	104,345	39,295	37,960	1,335	38%	111,354	7,009	0	7,009
Environmental Development (Including Community Safety)	906,610	468,391	613,637	(145,246)	52%	863,610	(43,000)	(43,000)	0
Corporate Assets (Now Housing & Property)	3,869,001	1,689,784	2,164,263	(474,479)	44%	3,599,624	(269,377)	(240,500)	(28,877)
Customer Services	126,958	71,992	70,000	1,992	57%	126,958	0	0	0
Leisure, Parks & Communities	4,899,327	1,812,484	2,677,647	(865,164)	37%	4,929,327	30,000	0	30,000
Direct Services	3,480,824	1,574,176	1,927,152	(352,976)	47%	3,485,879	5,055	0	5,055
Business Improvement & Technology	591,575	369,867	338,575	31,292	63%	591,575	0	0	0
GF Total	14,671,640	6,032,392	7,835,734	(1,803,342)	3	14,401,327	(270,313)	(283,500)	13,187
Housing Revenue Account	14,705,538	6,704,705	6,825,285	(120,579)	46%	12,514,308	(2,191,230)	(2,113,000)	(78,230)
Grand Total	29,377,178	12,737,097	14,661,019	(1,923,922)	43%	26,915,635	(2,461,543)	(2,396,500)	(65,043)

PERFORMANCE INFORMATION

33. There are a number of additional key performance indicators that need to be assessed along with the financial performance information to provide an overall financial health check position for the authority as at the end of December 2013. These additional indicators are detailed as follows:

Investment Performance



34. The slightly reduced rate of return shown for December is primarily due to fluctuations in yields offered by the money market funds; Goldman Sachs MMF dropped 9 basis points overnight at the end of December but immediately recovered the following business day.

Creditor Payment Times

35. During December 2013 the percentage of creditor invoices paid on time was 83.08% compared to the target of 98%. This was primarily caused by P2P issues that will not continue in future months. This has nonetheless had an impact on the cumulative position for the year, which is now calculated as 92.24%.

36. This is disappointing especially when our target for the year is 98%.

Table 5 – Creditor Invoice Payment Performance by Service Area as at 31st December 2013

BVPI008 - Invoices paid within 30 days										
for December 2013										
Service Area	Total Invoices	Undisputed	Over 30 Days	% Over	% Intime	YTD Total Invoices	YTD Undisputed	YTD Over 30 Days	YTD % Over	YTD % Intime
S32 Finance	36	36	4	11.11%	88.89%	320	308	9	2.92%	97.08%
S23 Direct Services	510	508	34	6.69%	93.31%	4,703	4,631	189	4.08%	95.92%
S02 Transformation	7	7	0	0.00%	100.00%	49	46	2	4.35%	95.65%
S14 Corporate Property	101	93	12	12.90%	87.10%	1,133	1,014	49	4.83%	95.17%
S34 Law & Governance	14	14	3	21.43%	78.57%	307	298	22	7.38%	92.62%
S13 Housing	115	115	15	13.04%	86.96%	975	956	86	9.00%	91.00%
S33 Human Resources & Facilities	54	54	11	20.37%	79.63%	575	547	55	10.05%	89.95%
S22 Leisure, Parks & Communities	320	316	88	27.85%	72.15%	1,511	1,448	147	10.15%	89.85%
S31 ICT	3	3	1	33.33%	66.67%	12	9	1	11.11%	88.89%
S24 Housing Revenue Account	161	161	43	26.71%	73.29%	1,007	968	122	12.60%	87.40%
S11 City Development	24	24	6	25.00%	75.00%	240	228	31	13.60%	86.40%
S01 Policy, Culture & Communications	67	67	12	17.91%	82.09%	439	417	57	13.67%	86.33%
S21 Customer Services	16	16	3	18.75%	81.25%	219	206	29	14.08%	85.92%
S12 Environmental Development	80	75	16	21.33%	78.67%	580	557	89	15.98%	84.02%
S03 Business Improvement	36	36	10	27.78%	72.22%	174	147	26	17.69%	82.31%
Total	1,544	1,525	258	16.92%	83.08%	12,244	11,780	914	7.76%	92.24%

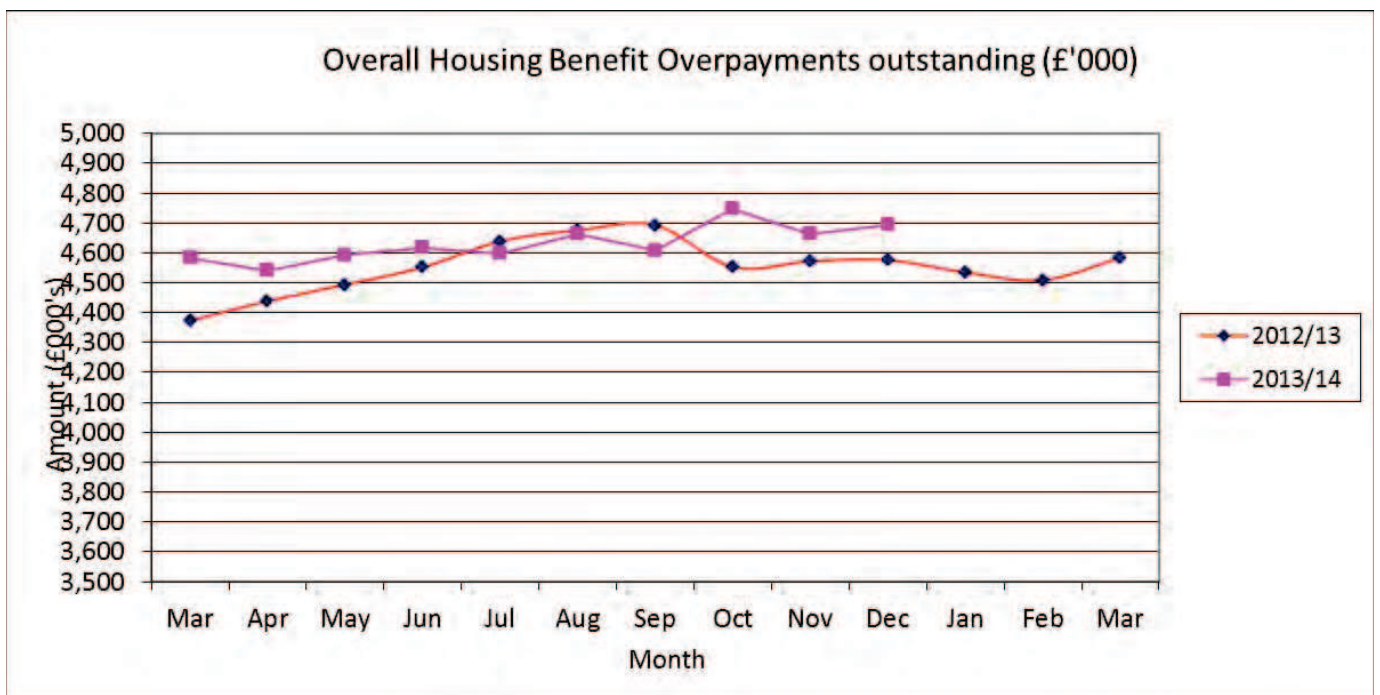
Aged Debtor Analysis

Table 6 – Aged Debtor Analysis as at 31st December 2013

Dec 2013	Sundry Debtors	% of Total	Periodic Income & Service Charges	% of Total	Garden Waste	Housing Benefit Overpayments	% of Total	City Works, Parks & OCH Debtors	% of Total	Grand Total	% of Total
	£		£		£	£		£		£	
Not Due	866,054	74%	88,427	9%	3,315	0	0%	8,879	2%	966,676	13%
1-30 Days	120,030	10%	678,371	68%	1,677	0	0%	178,878	34%	978,956	13%
31-90 Days	47,726	4%	3,108	0%	5,928	3,058	0%	95,186	18%	155,006	2%
91-180 Days	75,838	6%	66,480	7%	1,134	528,074	11%	214,685	41%	886,211	12%
< 1 Year	20,940	2%	39,932	4%	585	616,712	13%	2,502	0%	680,671	9%
< 2 Years	12,999	1%	71,018	7%	0	978,810	21%	(1,265)	0%	1,061,562	14%
< 3 Years	9,018	1%	22,611	2%	0	697,644	15%	4,308	1%	733,581	10%
< 4 Years	1,381	0%	19,566	2%	0	514,648	11%	3,739	1%	539,334	7%
< 5 Years	1,576	0%	3,662	0%	0	359,280	8%	75	0%	364,594	5%
< 6 Years	5,783	0%	(350)	0%	0	302,246	6%	3,533	1%	311,213	4%
Over 6 Year	7,527	1%	7,100	1%	0	694,363	15%	15,786	3%	724,776	10%
Total	1,168,875	100%	999,927	100%	12,639	4,694,835	100%	526,305	100%	7,402,580	100%

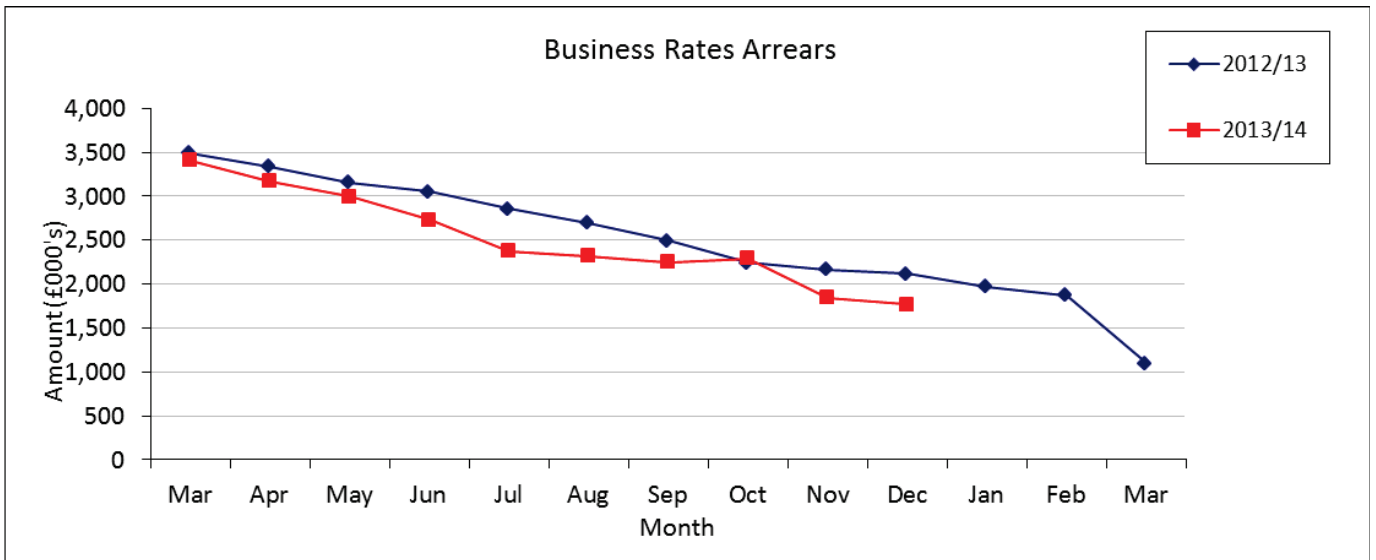
Housing Benefit Overpayments

37. Collection rate on the former BVPI 79b (i) worked out at 80.88% for December. New overpayments identified in the month totalled £200k and total overpayments recovered (either by deductions / offsets of Housing Benefit, or by actual payments being received), amounted to £162k. As at the end of December the year to date collection rate was 80.37%. This is down on the target of 82% but, compared with similar Local Authorities, we continue to perform well in this area.
38. As at the end of December total overpayments outstanding amounted to £4,695k. This figure is 2.6% up on the equivalent 12 months ago. It should be remembered however that we have pursued a considerable proportion of the debt as far as we can and that these sums will in due course be written off.

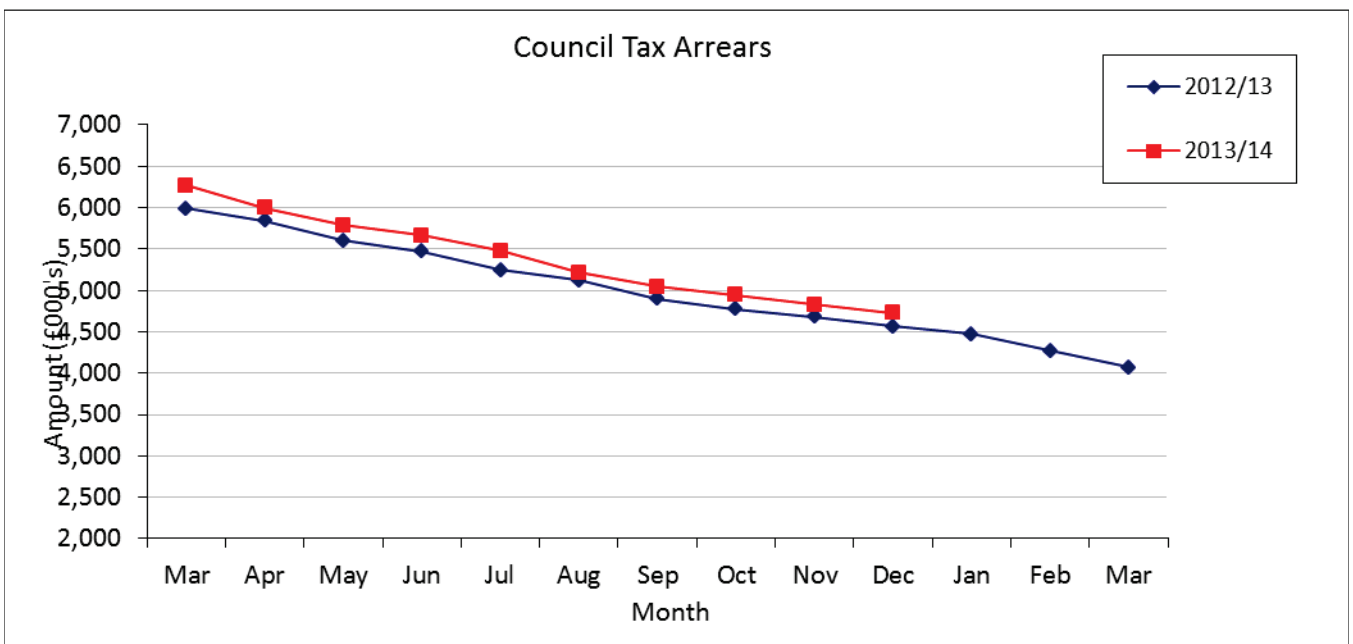


Business Rates

- 39. Arrears of non-domestic rates carried forward on April 1st 2013 were £3,409k - a figure that was some £81k (2.3%) down on the corresponding figure 12 months earlier.
- 40. During December 2013 the arrears decreased by £80k making the total outstanding at the end of the period £1,764k. This figure was 16.6% down on the equivalent 12 months ago. Payments received during the month were £77k but refunds totalling £41k were offset against that figure. The overall reduction was helped by retrospective debit adjustments (Rateable Value reductions, awards of discounts / exemptions etc.) amounting to £38k being processed during the month.
- 41. The collection rate last financial year, namely 97.04%, had moved to 98.46% at the end of December. The cumulative collection rate for 2013/14 was 88.44% at the end of the December. This was up on last year's equivalent of 87.88%. In monetary terms at the end of December we were £375k up on our profiled December 2013 collection target of 88%.



Council Tax Arrears Collection

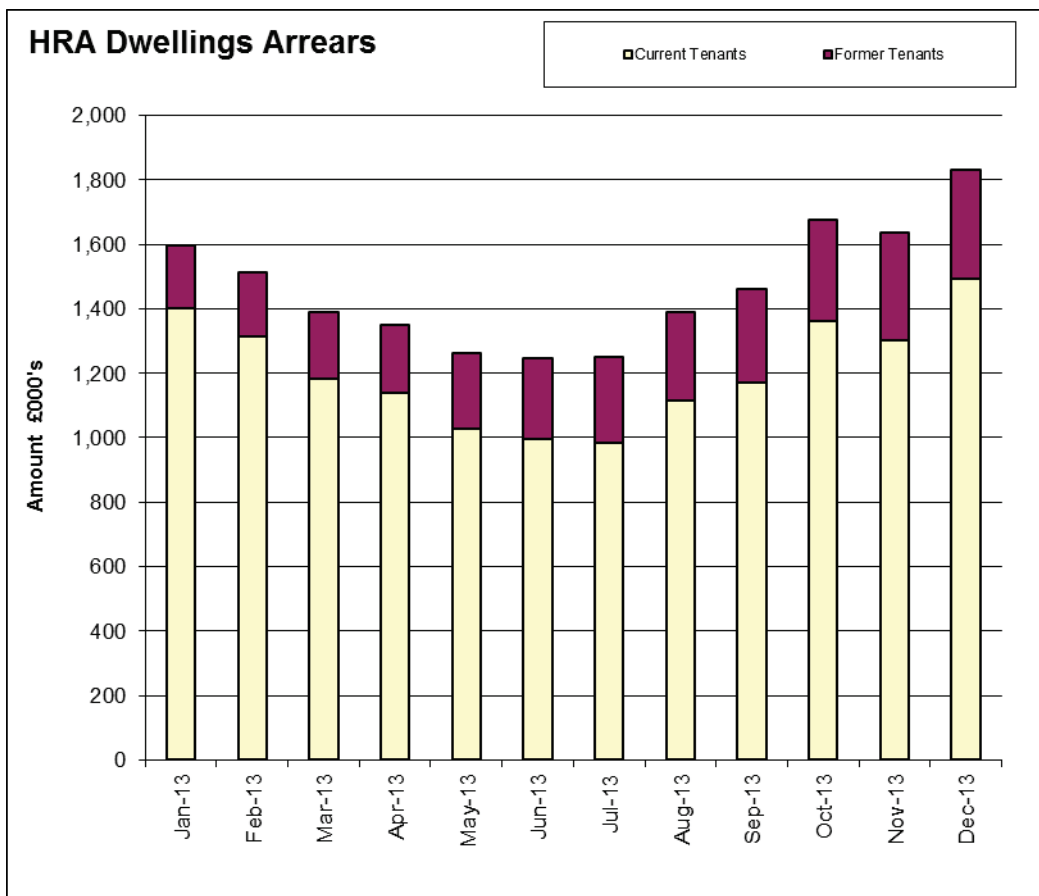


42. Arrears carried forward at the beginning of the current financial year were £6,269k, a 4.7% increase on the corresponding figure 12 months earlier. That total included outstanding Court Costs of £574k.
43. During December the arrears fell by £98k making our overall cumulative figure outstanding at the end of the month £4,731k. The main reason for this decrease was payments received totalling £78k. Offset however against that figure were refunds of £37k. Retrospective debit adjustments (Banding changes, awarding of discounts and exemptions etc.) totalling £58k were processed during the month.
44. The collection rate at the end of 2012/13, namely 97.01%, had increased to 98.12% for the end of December 2013.
45. The current year collection rate at the end of December was 84.30% which was 0.33% down on last year's equivalent of 84.63%. In cash collection terms we were £489k down on the profiled collection target of 85%.

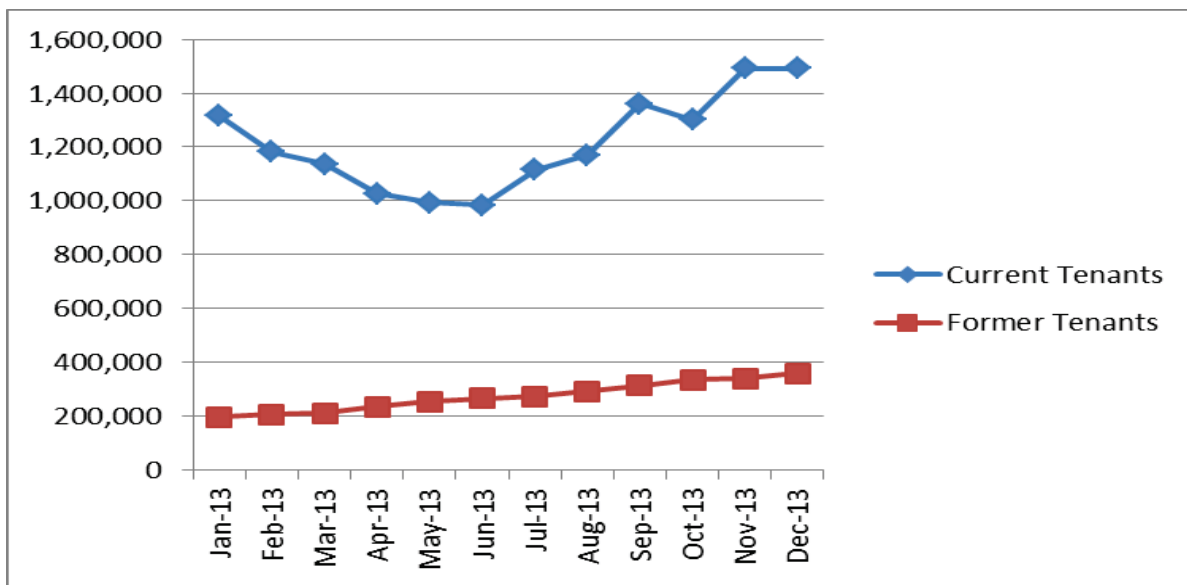
Housing Rent Arrears

46. Analysis of current and former tenant rent arrears is shown below for the 12 month period ending 31st December 2013.

Analysis 1 - HRA Rent Arrears Current Tenants and Former Tenants



Analysis 2 - HRA Rent Arrears Current Tenants and Former Tenants



47. Total arrears stands at £1.851 million, a decrease on last month's position of £0.228 million.

48. Former tenant arrears stood at £0.360 million as at the end of December 2013, which is £0.019 million higher than that reported for November. These are £0.166 million higher than 12 months ago.

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GF Outturn Report 13/14 @ Q3 31st December, 2013														
Directorates	Approved Budget (per Budget book)	Previous Months Budget	Latest Budget	Expenditure	Income	Actual YTD	Budget YTD	% Budget Spent to 31st Dec, 2013	Projected Outturn against Latest Budget @ 31st Dec, 2013	Outturn Variance @ 31st Dec, 2013	Reported Last Month	Mvt from Reported Last Month	Outturn Variance Q2	Mvt from Q2
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	£000's	£000's	£000's	£000's	£000's	£000's
City Development	947	1,371	1,396	2,450	(1,582)	868	811	62%	1,459	63	50	13	63	
Housing & Property	3,164	4,077	4,814	4,814	(1,635)	3,180	3,316	78%	4,177	100	100	100	100	
Regeneration & Major Projects	(4,394)	(5,092)	(5,092)	2,257	(8,043)	(5,785)	(5,690)	114%	(5,436)	(344)	(240)	(104)	(98)	(246)
City Regeneration	(283)	355	380	9,522	(11,259)	(1,737)	(1,563)	-457%	199	(88)	(90)	(61)	2	(183)
Policy, Culture & Communication	1,399	1,432	1,432	1,362	(933)	1,169	1,164	82%	1,432	(40)	(40)	(40)	(40)	
Environmental Development	2,318	2,820	2,820	3,613	(1,620)	1,993	1,999	71%	2,780	(40)	(40)	(40)	(40)	
Leisure, Parks & Communities	3,641	6,450	6,452	6,376	(17,380)	4,638	4,692	72%	6,452	(400)	(350)	(50)	(200)	
Direct Services	(1,546)	(917)	(917)	28,811	(30,178)	(1,367)	(902)	149%	(1,317)	(400)	(350)	(50)	(200)	
Community Development Team	2,483							0%						
Community Services	8,296	9,786	9,786	40,362	(33,929)	6,433	6,953	373%	9,348	(440)	(390)	(50)	(200)	(240)
Transformation Fund		943	823	389	(47)	2,653	2,645	47%	823					
Business Improvement & Technology	4,148	3,947	3,947	2,700	(47)	2,533	2,533	67%	3,947					
Customer Services	2,864	3,125	3,125	3,530	(997)	1,499	1,522	81%	3,125					
Finance	2,027	2,100	2,100	1,649	(150)	1,134	1,134	71%	2,100					
Human Resources & Facilities	1,487	1,594	1,594	1,814	(680)	1,197	1,197	71%	1,594	159	159	159	159	
Law & Governance	2,539	2,587	2,587	2,105	(294)	1,811	1,838	70%	2,577	(10)	(10)	(10)	(10)	
Organisational Dev & Corp Services	13,066	14,297	14,177	12,187	(21,688)	10,019	10,428	71%	14,326	149	149	149	149	
Directorate Total Excl SIA's & Capital Charges	21,079	24,438	24,345	62,071	(47,397)	14,734	15,818	60%	25,873	(472)	(332)	(44)	(48)	(423)
SIA's & Capital Charges	(1,182)	(891)	(891)	2,862	(37)	2,845	(646)	(319%)	(891)					
Corporate Accounts	200	200	200	48,913	(49,773)	(860)	150	(430%)	200		(342)	342	(342)	342
Local Costs of Benefits	3,483	3,483	3,483	687	(5,566)	(5,566)	2,612	20%	3,483	(771)	(371)		(371)	
Corporate & Democratic Core	(6,789)	(7,421)	(7,421)	417	(637)	(316)	209	0%	417					
Item 8 interest receivable	(434)	(637)	(542)	(467)	(350)	(350)	3,335	75%	(663)	(196)	(196)		(196)	
MRP - Asset Transfer	(467)	(467)	(467)	5,335	(1,169)	(1,169)	3,557	75%	7,132	18	18		18	
Transfer to Capital Reserve	7,114	7,114	7,114					69%	(1,685)					
Investment Income		75	75				38	0%	75					
Interest Payable		125	125				63	0%	125					
New Homes Bonus		957	957					0%						
CRC Allowances		150	24				12	0%	24					
Inflation on Utilities		41	41				20	0%	41					
Homeliness Expenditure		168	118				59	0%	118					
Promotion or Economic growth (City Deal)		1,468	636				318	0%	636					
Payment to Parish Councils (Precepts)		400	400				200	0%	400					
Revenue implications of Capital Bids		50	50				25	0%	50					
Contingencies		5,130	2,472	54,936	(56,886)	(1,923)	5,869	-116%	2,018	(949)	(891)	342	(891)	342
Pensions provision top-up	25,027	26,019	26,021	119,868	(104,232)	15,636	21,042	-375%	25,000	(1,021)	(1,222)	201	(940)	(81)
Provision for Pressures, recessions & high risks		(2,315)	(2,314)	(3,114)		(3,114)	(1,157)	135%	(3,634)	(1,320)	(1,323)	3		(1,320)
Homelessness Contingency		23,704	23,707	116,794	(106,232)	12,522	19,885	-240%	21,366	(2,341)	(2,545)	204	(940)	(1,401)
Redundancy costs contingency														
Disabled Transport Contingency														
Total Corporate Accounts & Contingencies	25,027	26,019	26,021	119,868	(104,232)	15,636	21,042	-375%	25,000	(1,021)	(1,222)	201	(940)	(81)
Net Expenditure Budget														
Transfer to / (from) Ear Marked Reserves														
Net Budget Requirement	25,027	23,704	23,707	116,794	(106,232)	12,522	19,885	-240%	21,366	(2,341)	(2,545)	204	(940)	(1,401)
Funding														
External Funding (RSG)	8,219	8,219	8,219		3,904	3,904	4,110	47%	8,219					
External Funding (NDR Retention)	5,661	5,661	5,661	2,831	2,831	2,831	5,614	50%	5,661					
Council tax	11,228	11,228	11,228	(188)	5,614	5,614	5,614	50%	11,228					
Less Parish Precepts	(154)	(154)	(154)		(188)	(188)	37	122%	(154)	(77)	(77)			
Collection Fund Surplus	73	73	73		37	37	37	50%	73					
Total Funding Available	25,027	25,027	25,027	(188)	12,385	12,196	12,513	320%	25,027					
(Surplus) / Deficit for year		(1,323)	(1,320)	116,943	(116,617)	326	7,371	(29%)	(3,661)	(2,341)	(2,545)	204	(940)	(1,401)

Capital Budget and Spend as at 31st December 2013									
Capital Scheme	Latest Budget 2013/14	Spend to 31st December 2013	Profilled Budget	Variance to Profilled Budget	% Spend Against Latest Budget	Projected Outturn at 31st December 2013	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£		£	£	£	£
B0075 Stage 2 Museum of Oxford Development	393,000	6,403	6,500	(97)	2%	393,000	0		
G6013 Superconnected Cities	300,000	0	0	0	0%	300,000	0		
Policy Culture & Communications	693,000	6,403	6,500	(97)	1%	693,000	0	0	0
F1323 Bridge Over Fiddlers Stream	10,500	10,373	10,500	(127)	99%	10,500	0		
F6013 Bullingdon Community Centre -Enhancement of Community Facilities	1,537	0	0	0	0%	1,537	0		
F7008 Landscaping Work at Lamarish Road	14,460	770	460	310	5%	14,460	0		
F0015 Cycle Oxford	71,000	27,153	26,000	1,153	38%	71,000	0		
F7006 Work of Art - Littlemore	1,560	0	0	0	0%	1,560	0		
F7007 Woodfarm / Headington Community Centre - Improvements	-	0	0	0	0%	0	0		
F7009 CCTV Gipsy Lane Campus	-	0	0	0	0%	0	0		
F7010 Work of Art Said Business School	-	0	0	0	0%	0	0		
F7011 Headington Environmental Improvements	-	0	0	0	0%	0	0		
F7008 Rose Hill Recreation Ground Improvements	-	0	0	0	0%	0	0		
F7009 Herschel Crescent Ground Improvements	-	0	0	0	0%	0	0		
F7019 Work of Art Rose Hill	5,288	1,000	1,000	0	19%	7,009	7,009		7,009
F7020 Work of Art Shotover View	-	0	0	0	0%	5,288	0		
M6014 West End Partnership	-	0	0	0	0%	0	0		
City Development	104,345	39,295	37,960	1,335	38%	111,354	7,009	0	7,009
E3511 Renovation Grants	47,020	6,942	31,665	(24,723)	15%	47,020	0		
E3521 Disabled Facilities Grants	816,590	461,449	581,972	(120,523)	57%	816,590	0		
E3553 Carbon Reduction	-	0	0	0	0%	0	0		
G6014 CCTV Project	25,000	0	0	0	0%	0	(25,000)	(25,000)	
G6015 CCTV Rosehill Parade	18,000	0	0	0	0%	0	(18,000)	(18,000)	
Environmental Development (Including Community Safety)	906,610	468,391	613,637	(145,246)	52%	863,610	(43,000)	(43,000)	0
Leisure Centres									
A4808 Blackbird Leys LC Improvements	-	0	0	0	0%	0	0		

Capital Budget and Spend as at 31st December 2013									
Capital Scheme	Latest Budget 2013/14	Spend to 31st December 2013	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 31st December 2013	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/Under spend
	£	£	£	£		£	£	£	£
A4814 Leisure Centre substantive repairs	370,900	58,918	231,813	(172,895)	16%	370,900	0		
Offices for the Future									
Q2000 Offices for the Future	211,122	212,245	211,122	1,123	101%	212,245	1,123		1,123
Community Centres									
B0033 Community Centres	167,170	37,959	117,170	(79,211)	23%	137,170	(30,000)		(30,000)
B0034 Rose Hill Community Centre	250,000	98,169	177,571	(79,402)	39%	200,000	(50,000)		
Covered Market									
B0010 Covered Market signage improvements	32,433	32,433	32,433	(0)	100%	32,433	0		0
B0040 Covered Market - Improvements & Upgrade to Roof	56,900	2,735	3,000	(265)	5%	56,900	0		
B0028 Covered Market - New Roof Structures to High St Entrances	13,200	9,957	10,200	(243)	75%	13,200	0	0	0
B0036 Investment ~ Covered Market	188,540	59,640	102,725	(43,085)	32%	188,540	0		0
B0063 Covered Market Replacement Sprinkler System	125,200	90,951	125,000	(34,049)	73%	118,200	(7,000)		(7,000)
B0064 Covered Market - Improvements to Emergency Lighting	-	7,003	0	7,003	0%	7,000	7,000		7,000
Investment Properties									
B0003 Roof Repairs & Ext Refurbishment 44-46 George St	-	0	0	0	0%	0	0	0	0
B0040 Investment ~ Broad Street	90,000	21,892	24,000	(2,108)	24%	90,000	0		
B0041 Investment - Misc City Centre Properties	8,631	2,997	3,000	(3)	35%	8,631	0		
B0044 Investment - Outer City	19,513	9,526	14,513	(4,987)	49%	19,513	0		
B0045 Investment ~ St. Michael's Street	29,897	19,929	29,897	(9,968)	67%	29,897	0		
B0046 Investment - Ship Street	10,000	3,929	4,000	(71)	39%	10,000	0		
B0043 Investment George Street	50,500	0	0	0	0%	0	(50,500)	(50,500)	
B0072 23-25 Broad Street	50,000	24,071	25,000	(929)	48%	50,000	0		

Capital Budget and Spend as at 31st December 2013									
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	£	£	£	£		£	£	£	£
B0082 Garages	117,000	84,236	78,000	6,236	72%	117,000	0		
N6019 Homelessness Property Acquisitions	-	0				0	0		
Corporate Assets (Now Housing & Property)	3,869,001	1,689,784	2,164,263	(474,479)	44%	3,599,624	(269,377)	(240,500)	(28,877)
C3041 New server for telephone system	-	0	0	0	0%	0	0		
C3042 Customer First Programme	126,958	71,992	70,000	1,992	57%	126,958	0		
Customer Services	126,958	71,992	70,000	1,992	57%	126,958	0	0	0
A1300 Playground Refurbishment	72,587	60,139	54,438	5,701	83%	72,587	0		
A1301 Play Barton	20,000	0	0	0	0%	20,000	0		
A4810 New Build Completion Pool	2,497,000	987,844	1,500,298	(512,454)	40%	2,497,000	0	0	
G1013 Dawson Street Gardens	19,000	0	0	0	0%	19,000	0		
G3013 Diamond Place car park footpath extension	6,324	0	0	0	0%	6,324	0		
G3014 East Oxford Community Association Improvements	4,880	4,880	4,880	0	100%	4,880	0		
G4006 Florence Park Community Centre Kitchen	1,411	0	0	0	0%	1,411	0		
G3015 NE Marston Croft Road Recreation Ground	19,300	0	0	0	0%	19,300	0		
A4815 Leisure Centre Improvement Work	-	217	0	217	0%	0	0	0	
A4830 Develop new burial space	100,000	0	0	0	0%	100,000	0		
A4818 Lye Valley & Chiswell Valley Walkways	124,000	60,000	60,000	0	48%	124,000	0		
A4816 Sports Pavilions	1,181,800	136,730	467,800	(331,070)	12%	1,211,800	30,000		30,000
B0051 Leisure - Pavilions	460,300	429,785	417,881	11,903	93%	460,300	0		

Capital Budget and Spend as at 31st December 2013									
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	£	£	£	£		£	£	£	£
A4820 Upgrade Existing Tennis Courts	48,060	30,891	48,060	(17,169)	64%	48,060	0		
A4821 Upgrade Existing Multi-Use Games Area	83,170	84,493	83,170	1,323	102%	83,170	0		
A4824 Meadow lane Skate Park	1,120	1,120	1,120	0	0%	1,120	0		
A3129 Domington Recreation Ground Improvements	44,375	0	0	(44,375)	0%	44,375	0		
A4826 Parks Works	100,000	16,385	40,000	(23,615)	16%	100,000	0		
A4827 Cowley Outdoor Gym	70,000	0	0	0	0%	70,000	0		
A4828 Valentia Road Playground	10,000	0	0	0	0%	10,000	0		
A4829 Oxford Spires Academy	-	0	0	0	0%	0	0		
A4831 Three Artificial Turf Cricket Wickets	36,000	0	0	0	0%	36,000	0		
Leisure, Parks & Communities	4,899,327	1,812,484	2,677,647	(865,164)	37%	4,929,327	30,000	0	30,000
F001 Pay & Display Parking in the Car Parks	84,000	0	0	0	0%	84,000	0		
F0012 P & R Purchase of Capital Items - Peartree, Redbridge	135,000	1,503	0	1,503	1%	135,000	0		
F0014 Purchase of ANPR for use in car park enforcement	40,300	40,300	40,300	0	100%	40,300	0		
R0005 MT Vehicles/Plant Replacement Programme.	2,741,579	1,364,347	1,706,907	(342,560)	50%	2,741,579	0		
T2269 Toilet improvements	139,945	144,043	139,945	4,098	103%	145,000	5,055		5,055
T2270 Bin stores for council flats to assist recycling	80,000	23,752	0	0	30%	80,000	0		
T2273 Car Parks Resurfacing	100,000	231	40,000	(16,248)	0%	100,000	0		
T2274 Gloucester Green Car Park Waterproofing	160,000	0	0	231	0%	160,000	0		
T2275 MOT Service Bay Extension		0	0	0	0%	160,000	0		
Direct Services	3,480,824	1,574,176	1,927,152	(352,976)	47%	3,485,879	5,055	0	5,055
C3039 ICT Infrastructure	212,522	191,412	162,522	28,890	90%	212,522	0		0
C3044 Software Licences	176,053	178,455	176,053	2,402	101%	176,053	0		0
C3045 Mobile Working	98,000	0	0	0	0%	98,000	0		0
C3046 System Integration Capability	25,000	0	0	0	0%	25,000	0		0
C3047 Oracle 11g Upgrade	25,000	0	0	0	0%	25,000	0		0

Capital Budget and Spend as at 31st December 2013									
Capital Scheme	Latest Budget 2013/14	Spend to 31st December 2013	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 31st December 2013	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/Under spend
	£	£	£	£		£	£	£	£
C3048 Server 2008 Upgrade for Idox	25,000	0	0	0	0%	25,000	0		
C3049 Source Code Management	15,000	0	0	0	0%	15,000	0		
C3050 Tree Management Software	15,000	0	0	0	0%	15,000	0		
Business Improvement & Technology	591,575	369,867	338,575	31,292	63%	591,575	0	0	0
GF Total	14,671,640	6,032,392	7,835,734	(1,803,342)	3	14,401,327	(270,313)	(283,500)	13,187
External Contracts									
N6384 Tower Blocks	640,000	308,464	310,000	(1,536)	48%	640,000	0		
N6387 Controlled Entry	210,000	38,246	82,000	(43,754)	18%	210,000	0		
N6393 External Doors	200,000	142,519	140,000	2,519	71%	200,000	0		
N7020 Extensions & Major Adaptions	100,000	86,666	87,000	(334)	87%	100,000	0		
N7018 Minox	2,500	2,326	2,500	(174)	0%	2,500	0		
N6394 Windows	250,000	160,572	159,000	1,572	64%	250,000	0		
N6389 Damp-proof works (K&B)	80,000	67,567	60,000	7,567	84%	80,000	0		
N6392 Roofing	150,000	156,977	134,000	22,977	105%	150,000	0		
N6386 Structural	80,000	67,735	59,800	7,935	85%	80,000	0		
N6427 Shops									
N7028 Non Dwelling HRA Assets	-		0	0	0%	0	0		
N7026 Communal Areas	150,000	19,288	20,000	(712)	13%	150,000	0		
N7027 Environmental Improvements	166,000	29,926	39,000	(9,074)	18%	106,000	(60,000)	(60,000)	
New Build									
N7029 HCA New Build	4,603,000	1,235,672	1,240,000	(4,328)	26.8%	2,800,000	(1,803,000)	(1,803,000)	
N7031 Homes at Barton	50,000	10,986	17,500	(6,515)	22%	50,000	0		
N7011 Cardinal House Refurbishment	-		0			0			
N7033 Energy Efficiency Initiatives	250,000	0	0			0	(250,000)	(250,000)	
N7032 Estate Enhancements and Regeneration	500,000	245,870	240,000	5,870	49%	500,000			
N7030 Horspath Road Depot	1,500,000	0	0	0	0%	1,500,000	0		
Internal Contracts									
N6385 Adaptations for disabled	652,500	539,032	419,753	119,279	83%	652,500	0		

Capital Budget and Spend as at 31st December 2013									
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	£	£	£	£		£	£	£	£
N6390 Kitchens & Bathrooms	2,612,879	2,035,545	2,051,260	(15,715)	78%	2,734,649	121,770		121,770
N6391 Heating	1,351,024	910,799	928,153	(17,354)	67%	1,351,024	0		
N6388 Major Voids	840,500	375,566	606,505	(230,938)	45%	640,500	(200,000)		(200,000)
N6395 Electrics	317,135	270,949	228,813	42,136	85%	317,135	0		
Housing Revenue Account	14,705,538	6,704,705	6,825,285	(120,579)	46%	12,514,308	(2,191,230)	(2,113,000)	(78,230)
Grand Total	29,377,178	12,737,097	14,661,019	(1,923,922)	43%	26,915,635	(2,461,543)	(2,396,500)	(65,043)

HRA Outturn Report 13/14 @ 31st December, 2013		Approved Budget (per Budget book)	Latest Budget	Actual YTD	Budget YTD	% Budget Spent @ 31st Dec, 2013	Projected Outturn @ 31st Dec, 2013	Outturn Variance @ 31st Dec, 2013	Reported Last Month	Mvt from Reported Last Month
		£000's	£000's	£000's	£000's	%	£000's	£000's	£000's	£000's
Dwelling Rent	(38,824)	(39,435)	(30,045)	(30,246)	76%	(39,635)	(200)	0	(200)	(200)
Service Charges	(1,040)	(1,052)	(897)	(879)	85%	(1,050)	3	(13)	(13)	15
Furniture/Other Rent	(2,333)	(897)	(771)	(673)	86%	(930)	(33)	(172)	(172)	139
Major Project Team Fees	(621)	(321)	(180)	(241)	56%	(321)	0	0	0	0
Net Income	(42,818)	(41,706)	(31,894)	(32,039)	76%	(41,936)	(231)	(185)	(185)	(46)
General Management	4,218	4,576	3,008	3,284	66%	4,476	(100)	108	(208)	(208)
Special Management	2,515	2,390	1,600	1,793	67%	2,373	(17)	35	(52)	(52)
Other Management	2,584	2,591	1,574	1,687	61%	2,712	121	0	121	121
Bad Debt Provision	500	430	212	243	49%	430	0	30	(30)	(30)
Responsive & Cyclical Repairs	9,991	9,975	6,752	6,858	68%	9,853	(122)	10	(132)	(132)
Interest Paid	7,060	7,792	5,844	5,844	75%	7,792	0	371	(371)	(371)
Depreciation	8,267	5,625	4,219	4,219	75%	5,459	(167)	0	(167)	(167)
Total Expenditure	35,135	33,380	23,208	23,929	70%	33,095	(285)	554	(839)	(839)
Net Operating Expenditure/(Income)	(7,683)	(8,326)	(8,685)	(8,110)	104%	(8,841)	(515)	369	(884)	(884)
Interest Received	(56)	(32)	(24)	(24)	75%	(68)	(36)	0	(36)	(36)
Other HRA Reserve Adjustments	37	33	(135)	(122)	-407%	(376)	(409)	(4)	(405)	(405)
Revenue Contribution to Capital	10,830	6,459	4,993	4,966	77%	1,712	(4,747)	(2,417)	(2,417)	(2,330)
Total Appropriations	10,812	6,461	4,834	4,821	75%	1,268	(5,193)	(2,421)	(2,772)	(2,772)
Total HRA (Surplus)/Deficit	3,130	(1,865)	(3,851)	(3,289)	207%	(7,573)	(5,708)	(2,052)	(3,656)	(3,656)

