

CITY EXECUTIVE BOARD REPORT

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DRAFT

To: City Executive Board

Date: 17th December 2014 **Item No:**

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

Title of Report: INTEGRATED PERFORMANCE REPORT FOR
QUARTER 2 2014/2015

Summary and Recommendations

Purpose of report: To update Members on Finance, Risk and Performance as at the end of Quarter 2, 30th September 2014

Key decision: No

Executive lead member: Councillor Ed Turner

Policy Framework: Improving value for money and service performance

Recommendation(s):

That the City Executive Board:

- a) Note the projected outturn for finance and performance as well as the associated risk position as at September 2014;
- b) Restore the Environmental Enforcement Corporate Performance Indicator to its former (pre 2014/15) format, as detailed in Appendix A.
- c) Restore the Environmental Enforcement Corporate Performance Indicator original target for 2014/15 to that in Corporate Plan 2013/14, as detailed in Appendix A.

Appendices

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 September Forecast Outturn

Appendix E2 – Capital Programme September Forecast Outturn

Appendix E3 – HRA September Forecast Outturn
Appendix E4 – General Fund September Year to Date Position

Executive Summary

1. This report sets out the projected outturn position for finance and performance for 2014/15 as at the end of the second quarter, together with the risks faced. A brief summary is as follows: -
 - **General Fund** – the outturn position is estimated to be a favourable net variance of £0.379 million.
 - **Housing Revenue Account** – the HRA is similarly projected to show a favourable variance against the latest budget, (£0.163 million).
 - **Capital Programme** – the capital outturn position shows a variance against the latest budget of £4.596 million.
 - **Performance** – Performance against corporate targets is good with 15 (75%) being delivered as planned, 1 (5%) below target but within acceptable tolerance limits and 4 (20%) not meeting their target.
 - **Risk Management** – there were no red risks as at 30th September 2014.

Background

2. Finance, Performance and Risk information is reported in an integrated format to the City Executive Board on a quarterly basis.
3. Reports as at the 30th September 2014 are attached at Appendices A to D. The reports use a Red, Amber and Green (RAG) reporting methodology. These reports are available to Members on line via the intranet.

Financial Dials

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.

Risk

5. Corporate and Directorate risks are reported within Appendices A to C. Risks are measured according to the matrix shown below:

	Probability						
>90%	Almost Certain	5	5	10	15	20	25
50-90%	Likely	4	4	8	12	16	20
30-50%	Possible	3	3	6	9	12	15
10-30%	Unlikely	2	2	4	6	8	10
<10%	Rare	1	1	2	3	4	5
			1	2	3	4	5
		Impact	Insignificant	Minor	Moderate	Major	Catastrophic

Climate Change / Environmental Impact

6. There are no issues arising directly from this report

Equalities impact

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

Financial Implications

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

Legal Implications

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

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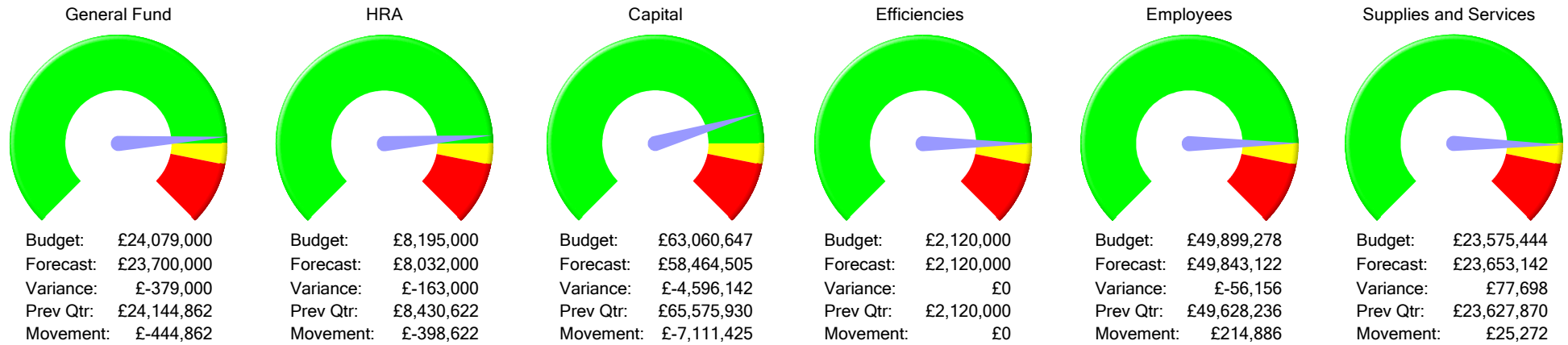
List of background papers:

Version number:

Appendix A

Corporate Integrated Report Q2 2014/15

Financial Performance



Performance Summary

Priority	No Data	Red	Amber	Green
Vibrant and Sustainable Economy	0 (0%)	1 (25%)	0 (0%)	3 (75%)
Meeting Housing Need	0 (0%)	2 (40%)	0 (0%)	3 (60%)
Strong and Active Communities	0 (0%)	0 (0%)	0 (0%)	2 (100%)
Cleaner Greener Oxford	0 (0%)	1 (20%)	1 (20%)	3 (60%)
An Efficient and Effective Council	0 (0%)	0 (0%)	0 (0%)	4 (100%)
Total	0 (0%)	4 (20%)	1 (5%)	15 (75%)

	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	3 (15%)	1 (5%)	16 (80%)

Direction of Travel

Priority	No Data	Declining	No Change	Improving
Vibrant and Sustainable Economy	0 (0%)	0 (0%)	1 (25%)	3 (75%)
Meeting Housing Need	0 (0%)	2 (40%)	1 (20%)	2 (40%)
Strong and Active Communities	0 (0%)	0 (0%)	1 (50%)	1 (50%)
Cleaner Greener Oxford	0 (0%)	2 (40%)	1 (20%)	2 (40%)
An Efficient and Effective Council	0 (0%)	1 (25%)	1 (25%)	2 (50%)
Total	0 (0%)	5 (25%)	5 (25%)	10 (50%)

Risk Management

Service	No Data	Red	Amber	Green
Cleaner Greener Oxford	0 (0%)	0 (0%)	0 (0%)	1 (100%)
An Efficient and Effective Council	0 (0%)	0 (0%)	5 (50%)	5 (50%)
Total	0 (0%)	0 (0%)	5 (45%)	6 (55%)

	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	0 (0%)	5 (45%)	6 (55%)

Direction of Travel

Service	No Data	Declining	No change	Improving
Cleaner Greener Oxford	0 (0%)	0 (0%)	1 (100%)	0 (0%)
An Efficient and Effective Council	0 (0%)	0 (0%)	10 (100%)	0 (0%)
Total	0 (0%)	0 (0%)	11 (100%)	0 (0%)

CORPORATE SUMMARY

1 OVERALL SUMMARY POSITION

Of the Corporate performance targets, 15 (75%) are being delivered as planned, 1 (5%) is below target but within acceptable tolerance limits and four (20%) are not meeting their target. Financial performance is generally good in another challenging year. Improvements to capital project planning, monitoring and ultimately delivery of the Council's capital programme are beginning to be made following the introduction of the Capital Gateway process. Risk management of the Council's corporate objectives is similarly being managed well. Summarising performance across all 3 areas at a corporate level is generally good as at the end of Q2.

2 FINANCE OVERALL

General Fund

The forecast General Fund revenue account outturn position is currently anticipated to be a net £0.379 million favourable variance to budget as at Q2.

Housing Revenue Account (HRA)

The forecast Housing Revenue Account (HRA) outturn position is currently anticipated to be a net £0.163 million favourable variance to budget as at Q2.

Capital

As at the end of September, the Capital Programme shows a favourable variance of £4.596 million, £1.404 million caused by slippage to schemes and £3.192 million due to net underspends against other schemes. That said improvements in all aspects of capital programme delivery are being realised due to the introduction and training associated with the new Capital Gateway process introduced this financial year.

Efficiencies

The Council's budget identifies £0.704 million of efficiencies, £0.224 million of service reductions and £1.192 million of additional fees and charges for 2014/15. As at the end of September it is anticipated that £0.017 million efficiencies will not be delivered, although it is anticipated that there will be mitigating savings to negate their impact so as to ensure efficiency targets are similarly achieved for the year as has been the case in previous financial years.

3 PERFORMANCE OVERALL

Overall the Council's performance against its corporate targets is Good with 15 (75%) delivering as planned, one (5%) below target but within acceptable tolerance limits and four (20%) not meeting their target. Exceptions to targeted performance are set out in the section below

Corporate Performance indicator Exceptions

Red:

Vibrant and Sustainable Economy: To achieve results for Oxford city schools that are 10% above the national average for KS2 by April 2015 - Latest reported performance is 62% against a target of 68%. This is a proxy result as the real results will not be known until late 2014. A review of the city council's activity on raising educational attainment is underway.

Meeting Housing Need: Number of new Rough Sleepers spending a second night on the streets - There was a rough sleeper count in September 2014 which counted 15 new rough sleepers spending a second night on the street. The total count was 31 (22 of which were new to rough sleeping). There are a number of reasons behind the high street count; the first one is that there is a lack of move on through the pathway, tent sites not being closed down quickly and mild autumn period. However we are working with the providers to enable move on and also taking a firm approach on landowners with rough sleepers on their site.

Meeting Housing Need: Tenant satisfaction with their estates - Satisfaction with the estate as a place to live has declined by 3-percentage points since 2013 from 83%. Furthermore, dissatisfaction has increased by 3-percentage points from 7% in 2013. However, this is not felt to be statistically significant.

Cleaner Greener Oxford: The number of enforcements carried out as a result of environmental offences - Enforcement levels to September 2014 were 758 against a target of 420, so are off target as the aim of this measure is to reduce the overall number of environmental offences this year. There has been a drop in the level of S46 notices (for waste not put out for collection) but increase in warning letters. The return of students to Oxford has led to more bins on the street, side waste and misrepresentation which have required enforcement action. Changes to this performance measure for this year have presented significant difficulties, which are set out in the annex to this report recommending it be amended to its previous state of high levels of performance meaning good performance rather than poor performance.

Amber:

Cleaner Greener Oxford: The reduction in the City Council's carbon footprint - performance for September is 5 tonnes below the profiled target of 170 tonnes for the year to date. The Town Hall toilets upgrade completed with an estimated saving of 2 tonnes CO₂ per annum. The Salix case for Horspath Browns Brothers LED lighting upgrade is currently being finalised. The sheltered housing LED upgrade scheme is progressing, with Knights House and George Moore next for upgrades. These will all further add to the volume of CO₂ saved in the year.

Changes to Environmental Enforcement Corporate Performance Indicator

Summary

From April 1st 2014 the corporate performance indicator (PI) on the level of environmental enforcement undertaken by the Council was changed so that less enforcement activity was to be deemed as "good". Performance to date has been above target each month as cause for enforcement persists to a level that is above what was hoped for. The PI is a cumulative target and will remain "red" for the rest of financial year 2014/15. As requested by CMT and the Cleaner Greener Board this report recommends to restore the indicator to its original format, i.e. "more is good", and the original target for 2014/15 of 1,100, as agreed in Corporate Plan 2013/14- 2016/17.

Environmental Enforcement PI

This measures the number of enforcements carried out each year as a result of environmental offences and includes enforcement against the following acts:-

- Incorrect storage, disposal and presentation of waste for collection by both domestic and commercial customers.
- Dropping of litter anywhere in the open air, (including smoking, drinking and food related waste).
- Excessive noise
- Inappropriate transfer or management of waste by those who import, produce, carry, keep, treat or dispose of controlled waste.
- The build-up of litter on privately owned land and adjacent land to commercial and retail premises.
- The improper disposal of personal data.
- Graffiti
- Dog owners or dog walkers failing to clear up after their dog or walk their dog in designated dog-free areas.
- Giving out of free printed matter without consent or/and a license.
- Unreasonable or damaging conduct of an individual or body on the quality of life of those in a locality.
- Flyposting
- Pollution arising from certain industrial and other processes.

The PI reflects the work predominately carried out by the Community Response Team. This team responds to over 9,000 service requests from the public and manages 2,000 cases a year, alongside working with Direct Services Waste and Recycling and Street Scene Teams on targeted campaigns to improve the Oxford City environment.

Performance to date

The annual performance on this indicator for the past 5 years has always been above target as the table below shows:

Year	Target	Actual	Variance
2009/10	100	455	+355
2010/11	600	1139	+539
2011/12	660	1154	+494
2012/13	730	1825	+1,095
2013/14	1000	1757	+757

Monthly performance for the year to date 2014/15 has continually been above target with the projected performance predicting the service will meet and exceed the 900 year end cumulative target by November 2014.

Rationale for restoring the PI to its original format- “more is good” with a 1,100 target

The nature of the performance indicator being cumulative means that by reversing the polarity to “less is good” gives the perverse incentive to do nothing. This does not reflect the public expectation for the Council to act on public reports and staff sightings of environment crime.

The accounting of Section 46 notices on mis-presentation of domestic waste is issued per occupant within a household. For Oxford where there are a large number of houses in multiple occupation (HMO's) this results in higher than average figures for Section 46 notices. It is not recommended to alter how Section 46's are counted within this indicator as that would introduce inconsistency with how we need to report nationally on enforcement under APSE Performance Networks and CIPFA Regulatory Benchmarking in addition to reducing our ability to compare performance with similar LA's.

The Anti-social Behaviour, Crime and Policing Act that came into force in October 2014 enables a wider range of agencies to issue notices in a local area. The power to issue a notice will be available not only to the police and local authority staff but also to Police Community Support Officers (PCSOs), if designated by the chief constable, private registered providers of social housing and other relevant authorities if approved by Oxford City Council. This enables the most appropriate agency to deal with the situation and also has the potential to increase enforcement levels as more

agencies will be able to issue notices and thus further increasing performance in this performance indicator.

Recommendations

Restore the indicator to its former (pre 2014/15) format.

Restore the original target for 2014/15 to that in the Corporate Plan 2013/14.

4 RISK OVERALL

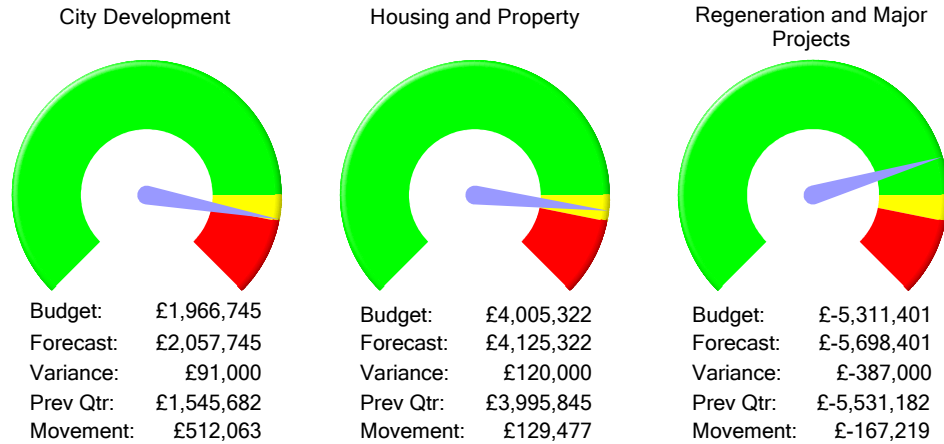
Corporate Risk Exceptions

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

Appendix B

City Regeneration Integrated Report Q2 2014/15

Financial Performance



Performance Summary

Service	No Data	Red	Amber	Green
City Development	0 (0%)	0 (0%)	2 (67%)	1 (33%)
Housing and Property	0 (0%)	1 (14%)	1 (14%)	5 (71%)
Regeneration and Major Projects	0 (0%)	1 (14%)	0 (0%)	6 (86%)
Total	0 (0%)	2 (12%)	3 (18%)	12 (71%)

Risk Summary

Service	No Data	Red	Amber	Green
City Development	0 (0%)	0 (0%)	7 (88%)	1 (13%)
Housing and Property	0 (0%)	0 (0%)	4 (67%)	2 (33%)
Regeneration and Major Projects	0 (0%)	0 (0%)	5 (50%)	5 (50%)
Total	0 (0%)	0 (0%)	16 (67%)	8 (33%)

	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	3 (18%)	3 (18%)	11 (65%)

Direction of Travel

Service	No Data	Declining	No Change	Improving
City Development	0 (0%)	2 (67%)	0 (0%)	1 (33%)
Housing and Property	0 (0%)	1 (14%)	3 (43%)	3 (43%)
Regeneration and Major Projects	0 (0%)	0 (0%)	3 (43%)	4 (57%)
Grand Total	0 (0%)	3 (18%)	6 (35%)	8 (47%)

	No Data	Red	Amber	Green
Previous Quarter	1 (4%)	3 (11%)	15 (38%)	7 (22%)

Direction of Travel

Service	No Data	Declining	No change	Improving
City Development	0 (0%)	3 (38%)	5 (63%)	0 (0%)
Housing and Property	0 (0%)	0 (0%)	6 (100%)	0 (0%)
Regeneration and Major Projects	0 (0%)	0 (0%)	6 (60%)	4 (40%)
Total	0 (0%)	3 (13%)	17 (71%)	4 (17%)

CITY REGENERATION DIRECTORATE

Directorate Overview

For the Directorate as a whole 12 (70%) performance measures are on target with 3 (18%) below target but within tolerance limits and 2 (12%) off target. Financial performance is adverse within City Development and Housing and Property and is only being offset by increased rental income derived from the Council's commercial portfolio. Whilst staff turnover may have created some slight budget savings, these changes have nonetheless had an adverse effect on some performance measures.

1. Directorate Financial Performance

The Directorate is currently estimated to have a projected outturn position of £ 0.485 million against a budget of £0.661 million which is a favourable variance of £0.176 million.

City Development

City Development Building Control Fees are expected to be £0.080 million below budget by year end, although this has been slightly offset to date by higher Planning Fee income of £0.018 million. There has been some other minor staff savings associated with the City Centre Manager's post, a Planner and a Building Control Team Leader. But there have also been additional costs associated with the Northern Gateway and Review Panel. The outturn position is as was reported last month, £0.091 million adverse.

Housing and Property

Temporary Accommodation activities within Housing GF have been reviewed for Q2. It is anticipated that the projected outturn variance for this service area is £0.120 million adverse, caused by £0.030 million overspend on Nightly Charges accommodation and £0.140 million overspend on Home Choice activities. However, Private Sector Leasing (PSL) income is expected to be higher than budgeted by £0.050 million.

Regeneration and Major Projects

The variance to date is made up from commercial rent reviews forecast to be £0.352 million, staff turnover savings of £0.028 million, fees received to vary leases £0.038 million and a Business Rate refund associated with 4 Gloucester Green £0.075 million. This is offset against additional pressures relating to the net cost of caretaking and cleaning at Bury Knowle House and the Barton centre of £0.028 million and professional fees to complete rent reviews estimated at £0.029 million. The outturn variance for this area is now estimated at £0.387 million favourable. The 2015/16 proposed budget will reflect the above trend in spend and the budget will be adjusted accordingly.

2. Directorate Performance - Exceptions:

City Development

Processing of planning applications for minor applications - The drop in performance to 67% compared to the target of 72% is a result of a high number of planning cases, combined with extensive staff changes in Development Control in recent months. Despite difficulties with recruitment, replacement officers are now in post. The caseload is being actively managed to both clear out-of-time cases and maximise the number of on-time decisions, with a view to return performance to target levels by the end of March 2015.

Processing of planning applications for other application types - Performance has dropped to 82% against a target of 85%, for the same reasons as outlined for minor applications

Housing and Property

The percentage of Council tenants satisfied with landlord services - Satisfaction with the overall services provided by OCC is down to 84% - 4% lower than in 2013 - which represents a significant decline. There is also a more substantial decline in the proportion of tenants indicating they are very satisfied (47% in 2013 compared to 39% in 2014). That said the Council is currently reviewing its HRA Business Plan and measures can be considered which should boost tenant satisfaction.

Homelessness cases prevented - the number of homelessness cases prevented overall was 405 (compared to a target of 450). The level of preventions by Shelter (53) has been lower than expected, and there have been fewer prevention fund payments compared to the same period last year. The increasing difficulty in finding privately rented properties affordable to those in receipt of the Local Housing Allowance makes homelessness prevention more difficult.

Regeneration and Major Projects

Number of lease renewals /rent reviews reported - the year to date total of 7 reported reviews is below the target of 23 due to the impact of the holiday period.

3. Risk Performance- Exceptions

There were no red risks identified for the Directorate at the end of Q2.

However there are 16 amber risks.

City Development - 7 risks relating to Service failure, non-achievement of income targets changes in legislation and delays in projects impacted by outside bodies and workloads

Housing and Property - 4 risks relating increased costs of homelessness, backlogs in repairs and maintenance, failure of the HRA Business Plan and tenant participation

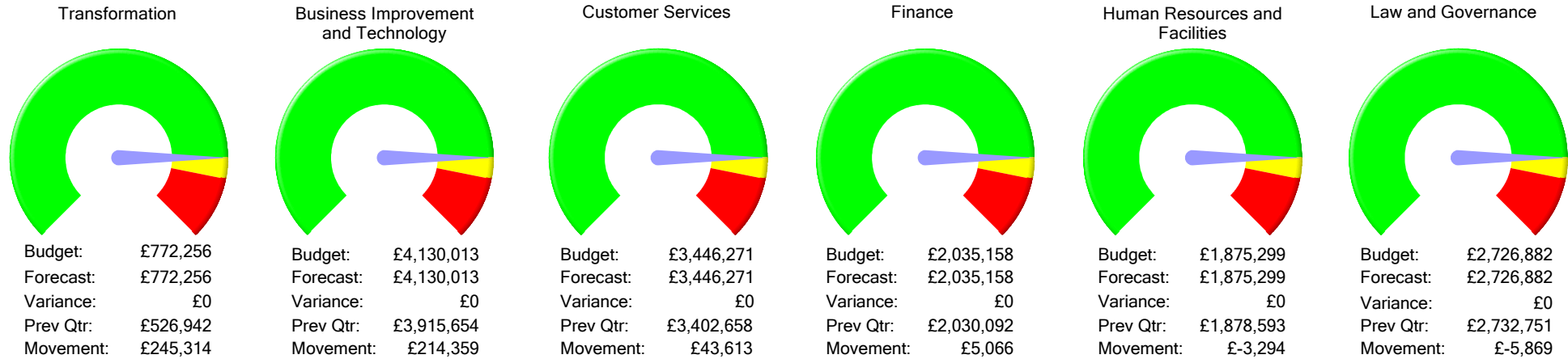
Regeneration and Major Projects - 5 risk relating to staff recruitment and retention, impact of property market conditions on disposal values and income, delays on major projects, budget overruns in service.

All these risks are currently being managed as part of day to day business activity and are not currently expected to rise to a level of red risk

Appendix C

Organisational Development and Services Integrated Report Q2 2014/15

Financial Performance



Performance Summary

Service	No Data	Red	Amber	Green
Business Improvement and Technology	0 (0%)	2 (50%)	1 (25%)	1 (25%)
Customer Services	0 (0%)	2 (33%)	2 (33%)	2 (33%)
Finance	1 (33%)	0 (0%)	0 (0%)	2 (67%)
Human Resources and Facilities	0 (0%)	2 (50%)	0 (0%)	2 (50%)
Law and Governance	0 (0%)	0 (0%)	0 (0%)	2 (100%)
Total	1 (5%)	6 (32%)	3 (16%)	9 (47%)
Service	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	0 (0%)	8 (42%)	11 (58%)

Risk Summary

Service	No Data	Red	Amber	Green
Business Improvement and Technology	0 (0%)	0 (0%)	0 (0%)	3 (100%)
Customer Services	0 (0%)	0 (0%)	2 (29%)	5 (71%)
Finance	0 (0%)	0 (0%)	6 (67%)	3 (33%)
Human Resources and Facilities	1 (33%)	0 (0%)	1 (33%)	1 (33%)
Law and Governance	1 (33%)	0 (0%)	1 (33%)	1 (33%)
Total	2 (8%)	0 (0%)	10 (40%)	13 (52%)
Service	No Data	Red	Amber	Green
Previous Quarter	2 (10%)	0 (0%)	9 (32%)	10 (34%)

Direction of Travel

Service	No Data	Declining	No Change	Improving
Business Improvement and Technology	0 (0%)	1 (25%)	2 (50%)	1 (25%)
Customer Services	0 (0%)	1 (17%)	0 (0%)	5 (83%)
Finance	0 (0%)	0 (0%)	0 (0%)	2 (100%)
Human Resources and Facilities	0 (0%)	2 (50%)	0 (0%)	2 (50%)
Law and Governance	0 (0%)	1 (50%)	1 (50%)	0 (0%)
Grand Total	0 (0%)	5 (28%)	3 (17%)	10 (56%)

Direction of Travel

Service	No Data	Declining	No change	Improving
Business Improvement and Technology	0 (0%)	0 (0%)	0 (0%)	3 (100%)
Customer Services	2 (33%)	0 (0%)	3 (50%)	1 (17%)
Finance	0 (0%)	4 (44%)	5 (56%)	0 (0%)
Human Resources and Facilities	1 (50%)	0 (0%)	0 (0%)	1 (50%)
Law and Governance	0 (0%)	0 (0%)	2 (100%)	0 (0%)
Total	3 (14%)	4 (18%)	10 (45%)	5 (23%)

ORGANISATIONAL DEVELOPMENT AND CORPORATE SERVICES DIRECTORATE

Directorate Overview

- 1 For the Directorate as a whole 9 (47%) of performance measures are on target with 3 (16%) below target but within tolerance limits and 6 (32%) off target. Financial variances are neutral as at the end of Q2 and net expenditure for the year is expected to come in on budget. Risk management is currently reporting no red risks for the associated service areas. Concluding, whilst little apparent concerns are being raised with regards to financial and risk management approximately 48% of performance measures are nonetheless either below or off annual targets.

2 **Directorate Financial Performance**

The Directorate is currently estimated to have a projected outturn position of £14.986 million and is anticipating no variance overall to the budget for the year

3. **Directorate Performance - Exceptions**

Customer Services

Percentage of Business Rates Collected - The calculated collection rate at the end of September was 56.76%, which is slightly below the profiled target of 58.5%. The most likely reason remains the fact that a proportion of ratepayers have taken advantage of the change of legislation allowing them to move from 10 to 12 monthly instalments. As regards arrears carried forward these are now decreasing and were £2.797m, a drop of 15.8% on the overall figure carried forward from last financial year.

Percentage of Council Tax collected - year to date performance of 57.04% is up on last year's equivalent of 56.66% but slightly down on the profiled target of 58%.

Steady progress is being made on collection of the arrears; the carry forward from 2013/14 of £6.864m had reduced to £5.620m, a reduction of 18.12%.

Time to process Changes in Circumstances - Our weekly performance for this measure continues to improve and for the week commencing 22 September was an average of 9.83 days. Year to date performance of 12 days is slightly behind the comparable period in 2013/14 (11.55 days). End of year performance for 2013/14 was 8.87 days, and it is anticipated that this will be the case for 2014/15.

Customers getting through first time the on Councils Main Service lines - Performance in September was 94.14%, with year to date performance being 91.69%. This is short of the 95% target. An interim plan "is" in place to improve performance.

Human Resources and Facilities

Percentage of employees with a disability - There has been a large upturn in recent recruitment, with 17 staff new starters in September. Against this, the number of disabled staff has reduced by 1 which has led to performance of 8.51% against a target of 9.5%.

Percentage of black and ethnic minority (BME) employees - The BME headcount has risen by 3 staff members in the last month bringing

performance to 6.9% against a profiled target of 7.5%. The rate of BME applications against the total received stands at 16.29% for the April-September period.

Business Improvement & Technology

Average number of days to manage a full EU open tender - year to date performance is 196 days against a target of 170 days. This relates to 5 open procurements. Mitigation steps in terms of planning procurements continue to have a positive influence on this performance indicator. The majority of our contracts are being let using established frameworks, which explains why the number of contracts let is low.

Level of efficiency savings and income generation identified through service reviews and process/system improvement projects - so far this year £98,000 of efficiencies and savings have been confirmed against a target of £110,000. Further have been identified but are awaiting validation. Projects currently underway are expected to achieve the end of year target of £330,000

4. Risk Performance- Exceptions

There are no red risks in this Directorate but there are 10 amber risks. These relate to :

Customer Services - 2 risks relating to workforce planning for universal credit roll out, voice recognition software roll out, service failure due to staffing or ICT issues

Finance - 6 risk relating to recruitment, retention and health and safety of staff, loss of funds through treasury management, breaches in bribery fraud and corruption policy, workloads.

Human Resources and Facilities - 1 risk relating lack of compliance with key HR policies

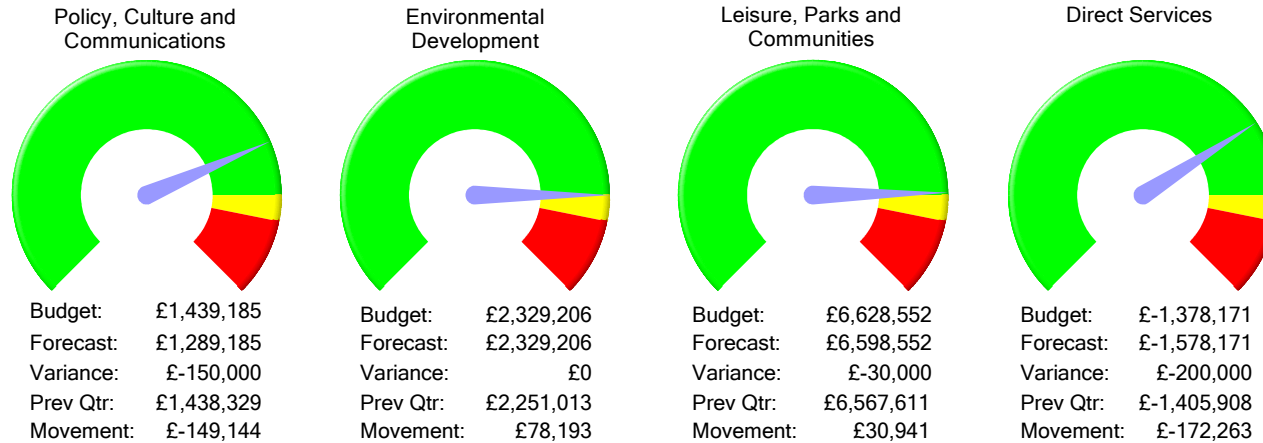
Law and Governance - 1 risk relating to failure to secure permanent safe keeping of city archives

All these risks are currently being managed as part of day to day business activity and are not currently expected to rise to a level of red risk

Appendix D

Community Services Integrated Report Q2 2014/15

Financial Performance



Performance Summary

Service	No Data	Red	Amber	Green
Direct Services	0 (0%)	2 (22%)	1 (11%)	6 (67%)
Environmental Development	0 (0%)	0 (0%)	1 (14%)	6 (86%)
Leisure Parks and Communities	0 (0%)	0 (0%)	0 (0%)	3 (100%)
Policy Culture and Communications	0 (0%)	0 (0%)	1 (6%)	15 (94%)
Total	0 (0%)	2 (6%)	3 (9%)	30 (86%)

	No Data	Red	Amber	Green
Previous Quarter	0 (0%)	1 (3%)	0 (0%)	34 (97%)

Direction of Travel

Service	No Data	Declining	No Change	Improving
Direct Services	0 (0%)	4 (44%)	2 (22%)	3 (33%)
Environmental Development	0 (0%)	1 (14%)	5 (71%)	1 (14%)
Leisure Parks and Communities	0 (0%)	1 (33%)	2 (67%)	0 (0%)
Policy Culture and Communications	0 (0%)	0 (0%)	5 (31%)	11 (69%)
Grand Total	0 (0%)	6 (17%)	14 (40%)	15 (43%)

Risk Summary

Service	No Data	Red	Amber	Green
Direct Services	0 (0%)	0 (0%)	3 (38%)	5 (63%)
Environmental Development	0 (0%)	0 (0%)	6 (67%)	3 (33%)
Leisure Parks and Communities	0 (0%)	0 (0%)	3 (33%)	6 (67%)
Policy Culture and Communications	1 (20%)	0 (0%)	3 (60%)	1 (20%)
Total	1 (3%)	0 (0%)	15 (48%)	15 (48%)

	No Data	Red	Amber	Green
Previous Quarter	3 (10%)	1 (4%)	11 (29%)	15 (36%)

Direction of Travel

Service	No Data	Declining	No change	Improving
Direct Services	0 (0%)	0 (0%)	5 (63%)	3 (38%)
Environmental Development	2 (22%)	3 (33%)	4 (44%)	0 (0%)
Leisure Parks and Communities	2 (22%)	1 (11%)	5 (56%)	1 (11%)
Policy Culture and Communications	1 (20%)	1 (20%)	2 (40%)	1 (20%)
Total	5 (16%)	5 (16%)	16 (52%)	5 (16%)

COMMUNITY SERVICES DIRECTORATE

Directorate Overview

For the Directorate as a whole 30 (86%) of performance measures are on target with 3 (8%) below target but within tolerance limits and 2 (6%) off target. Financial performance for the Directorate is positive, greatly assisted by the additional income being generated by Direct Services despite the ICT issues they are contending with. Summarising, the Directorate is performing well against its targets; financial management and risk management are similarly being well overseen.

1. Directorate Financial Performance

The Directorate is currently estimated to have a projected outturn position of £8.639 million, which is £0.380 million favourable against the latest budget of £9.019 million.

Policy, Culture and Communications

Within the Policy, Culture and Communication service area there is a projected £0.150 million favourable outturn position being reported as at the end of Q2. This has come about due to underspend associated with the Education and Attainment programme.

Environmental Development

There is no projected outturn variances associated with this service area as at the end of September.

Leisure, Parks and Communities

Leisure, Parks and Communities are similarly projecting a slight favourable variance at the end of September caused by anticipated increased income from Parks traded activities and Cemeteries.

Direct Services

Direct Services continue to report a £0.200 million favourable variance created by increased income from the Motor Transport Auction £0.058 million, Engineering works continues to be buoyant, increased off-street parking fee income and penalty charge payments, fuel savings due to the purchase of more efficient vehicles £0.050 million. There have been some additional expenditure items to date relating to ceiling repairs at Marsh Road and increase temporary staff costs due to additional days leave being awarded to staff. That said the service area is still reporting a significant favourable outturn position as at the end of Q2.

2. Directorate Performance - Exceptions

Direct Services

Percentage of Routine Repairs completed on time - performance was 95.68% compared to a target of 96.5%, which represents 52 repair jobs. This is due to overdue fencing and roofing jobs now being completed. These were overdue due to issues getting fencing panels due to a market place shortage and due to substantial weather events earlier in the year. An action plan and additional resources have been put in place to get the jobs completed and performance back on track.

Average re-let time for properties (excluding time taken for major works) - average time for re-lets was 21.7 days compared to a target of 20 days.

There were 26 voids completed in September with an average re-let time of 26.6 days. We have had several large voids in the last few months that have extended the timescale to complete the work. Figures have also been adversely affected by the allocation property priorities impacting on the time taken to let the property once the void work is complete.

Percentage of streets with detritus levels falling below Grade B - performance continued to improve during September, with none of the 79 streets inspected below grade B, but previous months' performance is impacting on year to date performance, being it down to 4.22% compared to the target of 3%.

Environmental Development

Investment in local economy; the value of work as a result of Environmental Development interventions - the total value of work is just over £36,000 (0.8%) below the target total of £4.509 million. A further £607,516 was invested in September.

Policy, Culture and Communications

Develop audiences for the Museum's total visitor numbers - Performance is marginally down against target. Projected figures for the year to date of 39,330 were based on the museum being open seven days a week. The Town Hall cannot guarantee to be open on Sundays so we are closed, reducing our opening hours by four and a half hours per week. This has led to the total at September of 39,084, or 0.6% below target.

3. Risk Performance- Exceptions

There are no red risks in in the Directorate although there are 15 amber risks as follows :

Direct Services - 3 risks relating to impact of failure in ICT, adverse customer satisfaction and loss of productivity due to staff sickness.

Environmental Development - 6 risks relating to loss of engagement in climate change agenda, service failures and adverse customer satisfaction

Leisure Parks and Communities - 3 risks relating to tree management safety, budget monitoring of major projects, adverse customer satisfaction from service failures

Policy Culture and Communications - 3 risks relating to un-achievement of goals and objectives in service delivery, disengagement by partners and failure to achieve sponsorship target income

All these risks are currently being managed as part of day to day business activity and are not currently expected to rise to a level of red risk

Financial Outturn as at 30th September 2014 (Quarter 2)

Appendix E1: September 2014 monitoring – General Fund Forecast Outturn

Appendix E2: September 2014 monitoring – Capital Programme Forecast Outturn

Appendix E3: September 2014 monitoring – Housing Revenue Account Forecast Outturn

Appendix E4: September 2014 monitoring – General Fund year to date position

EXECUTIVE SUMMARY

1. This report sets out the Council's outturn position as at the 30th September 2014 and highlights major variances to the approved latest budget. In summary:
 - Appendix E1 shows the General Fund Revenue forecast outturn position to be a favourable net variance of £0.379 million to the latest budget. Q1 was reporting a net adverse variance of £0.066 million to the latest budget.
 - Appendix E2 details the forecast capital outturn position which shows a forecast favourable variance against the latest budget of £4.596 million. Q1 showed a forecast adverse variance against the latest budget of £2.005 million.
 - Appendix E3 shows the HRA forecast outturn position to be favourable against the latest budget by £0.163 million as at the end of September. The HRA at Q1 was reporting a nil variance against the then latest budget position.
 - The collection rate for Council Tax at the end of September 2014 was 57.04%, up on September 2013's position of 56.66%. The collection rate for Council Tax at the end of June 2014 was 30.97%.
 - The Business Rates collection rate at the end of September 2014 was 56.76% compared to 60.06% for September 2013. The deterioration has been caused by a proportion of ratepayers have taken advantage of a change in legislation which allows them to pay over 12 months instead of 10, delaying the receipt of payments by the Council. The Business Rates collection rate at the end of June 2014 was 31.04%.
 - HRA total rent arrears were £1.102 million as at the end of September 2014. This compares to £1.007 million as at the end of June, Q1.
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 forecast variances have been identified and are commented on within the body of the report.

GENERAL FUND OUTTURN

3. Appendix E1 provides a General Fund revenue outturn position, broken down by Service Area. Table 1 below also details the summarised GF position as at the end of September 2014.

Table 1 General Fund Revenue

GF Outturn Report 14/15 @ Q2 30th September, 2014	Approved Budget (per Budget book)	Latest Budget	Expenditure	Income	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to 30th Sept, 2014	Projected Outturn against Latest Budget @ 30th Sept, 2014	PO Variance	PO Variance (Prev Month)	PO Variance Mvt from Previous Month
	£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	(320)	661	6,419	(8,183)	(1,764)	(1,339)	(425)	179%	485	(176)	(146)	(30)
Community Services	7,704	9,019	29,891	(26,479)	3,412	4,119	(707)	230%	8,639	(380)	(350)	(30)
Organisational Dev & Corp Services	14,010	14,986	8,604	(1,460)	7,144	7,468	(325)	48%	14,986		30	(30)
Directorate Total Excl SLA's & Capital Charges	21,393	24,665	44,914	(36,123)	8,791	10,248	(1,457)	36%	24,109	(556)	(466)	(90)
SLA's & Capital Charges	(692)	(726)	1,630		1,630	(353)	1,983	(225%)	(726)			
Corporate Accounts	1,438	569	30,639	(34,399)	(3,760)	(1,836)	(1,924)	(661%)	746	177	177	
Contingencies		1,750						0%	1,750			
Total Corporate Accounts & Contingencies	3,377	2,319	30,639	(34,399)	(3,760)	(1,836)	(1,924)	(162%)	2,496	177	177	
Net Expenditure Budget	24,079	26,259	77,183	(70,522)	6,661	8,059	(1,398)	25%	25,880	(379)	(289)	(90)
Transfer to / (from) Ear Marked Reserves		(2,180)	(2,180)		(2,180)	(2,180)		100%	(2,180)			
Net Budget Requirement	24,079	24,079	75,003	(70,522)	4,481	5,879	(1,398)	19%	23,700	(379)	(289)	(90)
Funding												
External Funding (RSG)	6,339	6,339		3,011	3,011	3,170	(158)	48%	6,339			
External Funding (NNDR Retention)	6,114	6,114				3,057	(3,057)	0%	6,114			
Council tax	11,582	11,582				5,791	(5,791)	0%	11,582			
Less Parish Precepts	(162)	(162)	(96)		(96)	(81)	(15)	59%	(162)			
Collection Fund Surplus	205	205						0%	205			
Total Funding Available	24,079	24,079	(96)	3,011	2,915	11,937	(9,022)	12%	24,079			
(Surplus) / Deficit for year		0	75,099	(73,533)	1,566	(6,058)	7,624		(379)	(379)	(289)	(90)

- The forecast General Fund Revenue account outturn position is currently anticipated to be a net £0.379 million favourable variance to budget.
- City Regeneration Directorate** - The Directorate is currently estimated to have a projected outturn position of £ 0.485 million against a budget of £0.661 million which is a favourable variance of £0.176 million.
- Within *City Development* Building Control Fees are expected to be £0.080 million below budget by year end, although this has been slightly offset to date by higher Planning Fee income of £0.018 million. There has been some other minor staff savings associated with the City Centre Manager's post, a Planner and a Building Control Team Leader. But there have also been additional costs associated with the Northern Gateway and Review Panel. The outturn position is as last month £0.091 million adverse.
- Housing and Property's* expenditure within the Temporary Accommodation activities within Housing GF have been reviewed for Q2. It is anticipated that the projected outturn variance for this service area is £0.120 million adverse, caused by £0.030 million overspend on Nightly Charges accommodation and £0.140 million overspend on Home Choice activities. However, Private Sector Leasing (PSL) income is expected to be higher than budgeted by £0.050 million.
- The variance to date for *Regeneration and Major Projects* is forecast to be £0.352 million higher due to favourable rent reviews, staff turnover savings of £0.028 million, fees received to vary leases £0.038 million and a Business Rate refund associated with 4 Gloucester Green £0.075 million. This is offset against additional pressures relating to the net cost of caretaking and cleaning at Bury Knowle House and the Barton centre of £0.028 million and professional fees to complete rent reviews estimated at £0.029 million. The outturn variance for this area is now estimated at £0.387 million favourable. The 2015/16 proposed budget will reflect the above trend in spend and the budget will be adjusted accordingly.

9. **Community Services Directorate** - The Directorate is currently estimated to have a projected outturn position of £8.639 million, which is £0.380 million favourable against the latest budget of £9.019 million.
10. Within the *Policy, Culture and Communication* service area there is a projected £0.150 million favourable outturn position being reported as at the end of Q2. This has come about due to underspend associated with the Education and Attainment programme. A review of the city council's activity on raising educational attainment is underway.
11. *Leisure, Parks and Communities* are similarly projecting a slight favourable variance at the end of September caused by anticipated increased income from Parks trading activities and Cemeteries.
12. *Direct Services* continue to report a £0.200 million favourable variance created by increased income from the Motor Transport Auction £0.058 million, Engineering works continuing to be buoyant, increased off-street parking fee income and penalty charge payments, fuel savings of £0.050 million due to the purchase of more efficient vehicles. There have been some additional expenditure items to date relating to ceiling repairs at Marsh Road and increase temporary staff costs. That said the service area is still reporting a significant favourable outturn position as at the end of Q2.
13. **Organisational Development and Corporate Services Directorate** - The Directorate is currently estimated to have a projected outturn position of £14.986 million and is currently anticipating no variance overall to the budget for the year.

CORPORATE ACTIVITIES

14. Local cost of benefits is forecast at £0.177 million adverse variance. This relates to a potential subsidy loss in respect of Local Authority error overpayments. Subsidy is only payable in full on overpayments if the level is within a threshold set by the Department for Work and Pensions. There is a further, higher, threshold within which the Council would receive 40% subsidy. Currently the level of errors is outside the expected levels of error and, unless there is mitigating action, there is a risk of total loss of subsidy on these overpayments. Work is being undertaken within Revenues and Benefits to correct the situation as much as possible; however there is a risk that the thresholds for the year may still be breached. The current projections are based on the level of error falling between the upper and lower thresholds and therefore the Council being impacted by a 60% loss of subsidy on these overpayments.

ACHIEVEMENT OF SAVINGS AND EFFICIENCIES

15. The Council's budget identifies £0.704 million of efficiencies, £0.224 million of service reductions and £1.192 million of additional fees and charges for 2014/15. As at the end of September it is anticipated that £0.017 million efficiencies will not be delivered, although it is anticipated that there will be mitigating savings to negate the impact as detailed below.
16. Table 2 below details the projected outturn position relating to efficiencies, service reductions and additional fees and charges at the end of September 2014.

Table 2 – Savings and Efficiencies as at 30th September 2014

	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		
Finance	(29)	(29)		(15)										0%
Business Improvement & Technology	(88)	(88)		(20)										0%
Law & Governance	(3)	(3)		(2)					(5)		5			0%
Human Resources & Facilities	(2)	(2)		(1)	(55)	(55)		(28)	(20)	(20)			(10)	50%
Customer Services	(25)	(25)		(13)					(14)	(14)			(7)	50%
Organisational Development and Corporate Services	(147)	(147)	0	(49)	(55)	(55)	0	(28)	(39)	(34)	5		(17)	44%
Direct Services	(240)	(240)		(117)					(512)	(512)			(301)	59%
Leisure, Parks & Communities	(66)	(66)		(33)	(140)	(140)		(70)	(60)	(60)			(30)	50%
Environmental Development	(84)	(84)		(53)	(16)	(16)		(8)	(52)	(52)				0%
Policy, Culture & Communication									(16)	(16)			(3)	17%
Community Services	(390)	(390)	0	(203)	(156)	(156)	0	(78)	(640)	(640)	0		(334)	52%
City Development	(48)	(31)	17	(16)	(13)	(13)		(7)	(71)	(71)			(36)	50%
Housing & Property	(89)	(89)		(45)										0%
Regeneration & Major Projects	(30)	(30)		(8)					(442)	(442)			(221)	50%
City Regeneration	(167)	(150)	17	(68)	(13)	(13)	0	(7)	(513)	(513)	0		(257)	50%
Mitigating Savings		(17)	(17)	(17)						(5)	(5)		(5)	
Total	(704)	(704)	0	(337)	(224)	(224)	0	(112)	(1,192)	(1,192)	0		(613)	51%

17. There is an anticipated underachievement of efficiency savings in City Development of £0.017 million. The recent restructure has resulted in the anticipated Full Time Equivalent reductions; however job evaluation has resulted in higher grades for staff than anticipated. Staff turnover savings and income from staff secondment to West Oxfordshire are expected to mitigate this in 2014/15.

18. Cumulative efficiencies, service reductions and additional fees and charges as at the end of September were £1.062 million.

HOUSING REVENUE ACCOUNT (HRA) OUTTURN

19. The summarised HRA position as at 30th September 2014 is set out in Table 3 and detailed on the attached Appendix E3.

Table 3 – Housing Revenue Account HRA

HRA Outturn Report 14/15 @ 30 September, 2014	Approved Budget (per Budget book)	Latest Budget	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to 30th September, 2014	Projected Outturn against Latest Budget @ 30th September, 2014	PO Variance	PO Variance (Prev Month)	PO Variance Mnt from Previous Month
	£000's	£000's	£000's	£000's	£'000's	%	£000's	£000's	£000's	£000's
Dwelling Rent	(40,590)	(40,590)	(20,074)	(20,295)	221	49%	(40,590)	-		
Service Charges	(1,196)	(1,196)	(656)	(598)	(58)	55%	(1,196)	-		
Furniture & Other Rent	(816)	(816)	(492)	(422)	(70)	60%	(816)	-		
Major Project Team Fees	(329)	(329)	(111)	(165)	54	34%	(329)	-		
Net Income	(42,931)	(42,931)	(21,333)	(21,479)	147	50%	(42,931)			
General Management	5,138	5,328	2,364	2,466	(102)	44%	5,328			
Special Management	2,771	2,771	1,120	1,249	(159)	40%	2,712	(59)	(50)	(9)
Other Management	2,648	2,622	923	1,019	(96)	35%	2,622			
Bad Debt Provision	431	431	111	135	(23)	26%	431			
Responsive & Cyclical Repairs	9,859	10,197	4,473	4,556	(83)	44%	10,093	(104)		(104)
Interest Paid	7,792	7,792	3,896	3,896		50%	7,792			
Depreciation	5,595	5,595	2,797	2,797		50%	5,595			
Total Expenditure	34,233	34,736	15,685	16,118	(463)	45%	34,573	(163)	(50)	(113)
Net Operating Expenditure/(Income)	(8,697)	(8,195)	(5,648)	(5,361)	(317)	69%	(8,358)	(163)	(50)	(113)
Interest Received	(64)	(64)	(32)	(32)		50%	(64)			
Other HRA Reserve Adjustments	(7,996)	(8,498)	(8,236)	(8,383)	147	97%	(8,498)			
Revenue Contribution to Capital	16,757	16,757				0%	16,757			
Total Appropriations	8,697	8,195	(8,268)	(8,415)	147	(101%)	8,195			
Total HRA (Surplus)/Deficit	(0)	(0)	(13,916)	(13,776)	(170)		(163)	(163)	(50)	(113)

Income

20. Dwelling income is lower than the profiled budget as at the end of September. A slight YTD adverse variance continues due to a greater number of Right to Buy completions than profiled for the first 6 months of the year. Namely, 29 disposals were processed for the period to the end of September. However, the YTD variance still only represents 0.5% of the latest budget and as such it is deemed not significant enough to suggest revising the projected outturn position at this stage. This is mainly as a result of void levels being at 0.73% for the period to the end of September compared to the estimated position of 1.60%. If continued or improved during the second part of the financial year then this will hopefully start to rectify the YTD position currently being experienced.

Expenditure

General Management

21. Given the voids performance mentioned above the associated costs with voids e.g. council tax and utility costs are much lower than profiled.

Special Management

22. There are lower utility costs to date against the profiled budget, it is anticipated that utility costs will be lower at the end of the year than the budget and a forecast outturn variance of £0.050 million reflects this. CCTV budgets within special management of £0.009 million are to be moved to the CCTV budget line in Responsive and Cyclical Repairs and incorporated into the main contract here.

Other Management

23. The underspend mostly relates to internal overheads charged to capital projects, however, the capital programme is expected to be delivered therefore there are no changes to the projected outturn at this stage despite the lower than anticipated capital spend as at the end of September.

Responsive and Cyclical Repairs

24. There have been delays in commissioning works because of an exercise which has been undertaken to review all the tenders and survey information and matching it up with the stock condition survey data. This has consequently delayed procuring the work as a result the projected outturn position has been revised by £0.104 million.

CAPITAL PROGRAMME

General Fund and HRA Capital Programme

25. Performance against the Capital Programme approved for the General Fund and HRA for 2014/15 is shown in summary at Table 4 below. Appendix E2 shows the Capital Programme on a scheme by scheme basis.
26. As at the end of September, the Capital Programme shows a favourable variance of £4.596 million, £1.404 million caused by slippage to schemes and £3.192 million due to net underspends against other schemes. This slippage has been identified during the implementation of the capital gateway process which requires more in depth scrutiny of capital schemes. This forecast variance predominantly relates to: -
- £3.673 million reduction to the Super-connected Cities scheme is being anticipated due predominately to the voucher scheme for businesses not being fully taken up despite intensive marketing from suppliers and a specialist firm; this is in line with national trends for the Super-connected Cities scheme. There

will be a compensating reduction in the amount of Government Grant funding the programme so that there is no overall impact on council resources

- £0.100 million of additional SALIX expenditure brought forward from 2015/16
- £0.274 million slippage relating to Community Centre schemes
- £0.250 million slippage associated with the Empty Home CPO Revolving Fund to enable all of the funding to be utilised in one financial year; it is expected that the full budget of £0.750 million will be used in 2015/16.
- £0.019 million underspend associated with the Dawson Street Garden project
- £0.460 million budget on the Cutteslowe Park Lower sport pavilion project will be moved to 2015/16 in order to allow the Council to bid for additional external grant funding from the Football Foundation to achieve an improved facility
- £0.020 million slippages related to the Development of new burial spaces project due to lower anticipated costs of testing works.

Table 4 – Capital Programme as at 30th September 2014

Capital Budget and Spend as at 30th September 2014										
Capital Scheme	2014/15 Budget Book	Latest Budget 2014/15	Spend to 30th September 2014	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 30th September 2014	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£	£		£	£	£	£
S01 Policy Culture & Communications Total	4,675,000	5,000,484	123,881	100,000	23,881	2%	1,327,200	(3,673,284)	(500,000)	(3,173,284)
S03 Business Improvement & Technology Total	363,000	540,301	204,161	257,703	(53,542)	38%	540,301	0	0	0
S11 City Development Total	516,877	418,128	15,337	15,292	45	4%	418,128	0	0	0
S12 Environmental Development Total	1,470,503	1,546,698	329,484	396,234	(66,751)	21%	1,646,698	100,000	100,000	0
S13 Housing and Property Total	9,748,309	10,685,469	1,088,610	968,118	120,492	10.2%	10,161,610	(523,859)	(523,859)	0
S22 Leisure & Communities Total	8,360,150	8,307,635	3,921,992	3,366,140	555,852	47%	7,808,635	(499,000)	(480,000)	(19,000)
S23 Direct Services Total	6,950,750	7,842,932	2,303,027	2,859,128	(556,101)	31%	7,842,932	0	0	0
S32 Finance Total	186,000	309,893	14,065	40,000	(25,935)	5%	309,893	0	0	0
GF Total	32,270,589	34,651,541	8,000,557	8,002,615	(2,058)	23%	30,055,398	(4,596,143)	(1,403,859)	(3,192,284)
Housing Revenue Account	27,862,300	28,409,107	9,241,539	12,047,516	(2,805,978)	33%	28,409,107	0	0	0
Grand Total	60,132,889	63,060,647	17,242,096	20,050,131	(2,808,036)	27%	58,464,505	(4,596,143)	(1,403,859)	(3,192,284)

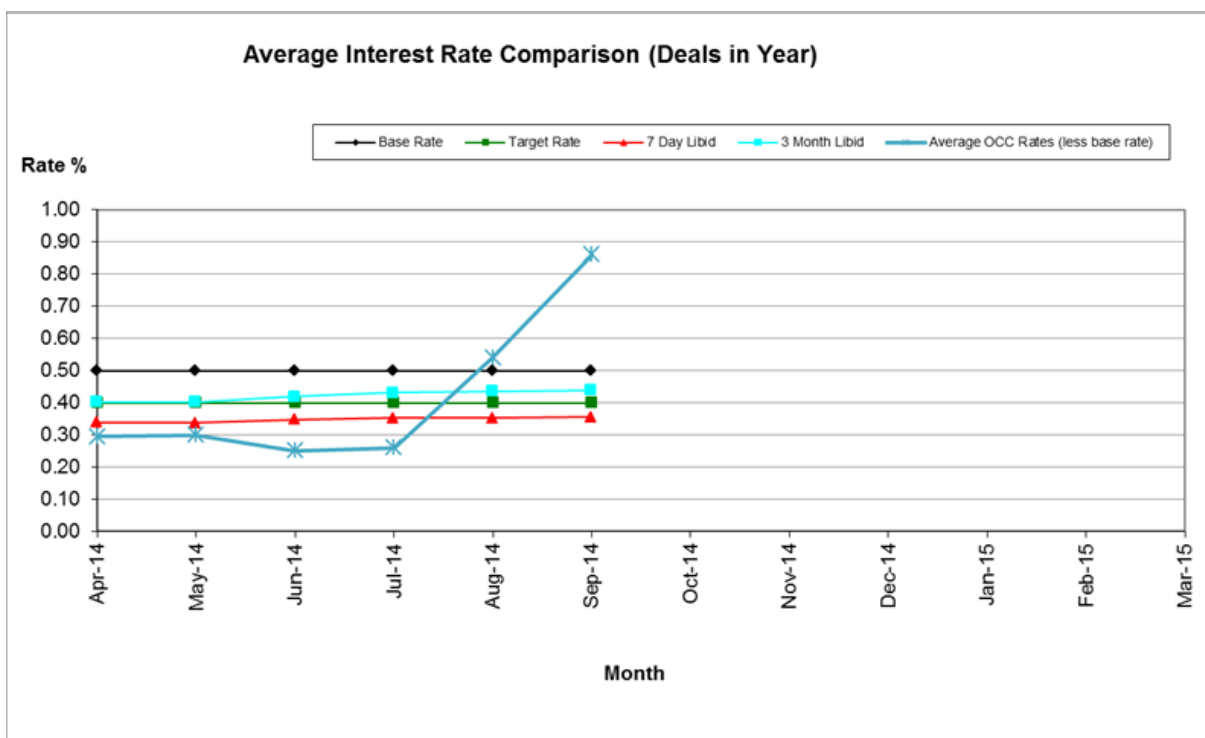
PERFORMANCE INFORMATION

27. 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 September 2014. These additional indicators are detailed as follows:

Treasury Performance

28. The second tranche payment has been made in the Lothbury property fund which brings the total investment to £10m invested across two property funds CCLA AND Lothbury. The rates for the banks and building societies are slowly starting to improve and ahead of next year's Bank of England base rate increase. The total amount of investments at the end of September is £67.8 million.

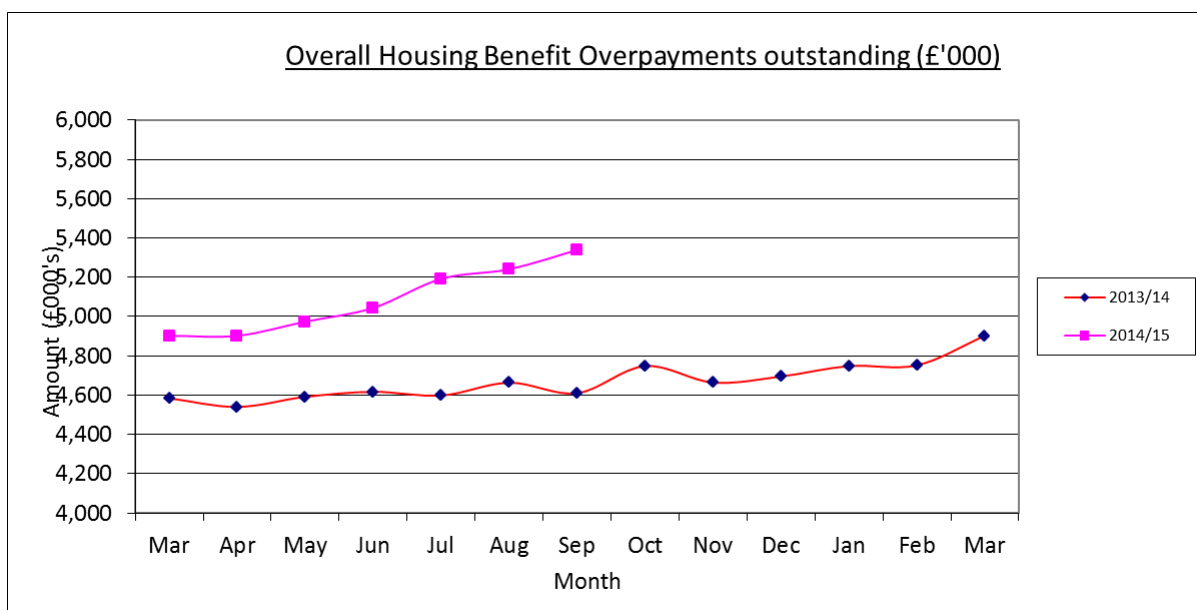
Table 5 – Average Interest Rate Comparisons for Deals in the Year



Housing Benefit Overpayments

- 29. Overall overpayments of Housing benefit outstanding on April 1st stood at £4.902 million. Total arrears at 30th September stood at £5.339 million, an increase of 15.8% on the figure 12 months earlier.
- 30. Payment arrangements are in place for £2.939 million of the balance outstanding. Of the residual £2.400 million, all routine in-house recovery processes have been actioned. A further £0.050 million is due to written off during November 2014, together with the prospect of embarking on externalising some of the remaining recovery work.

Table 6 – Housing Benefit Overpayments Outstanding



Business Rates Collection

31. Arrears of non-domestic rates carried forward on April 1st 2014 were £3.323 million which is £0.086 million (2.5%) down on the corresponding figure 12 months earlier.
32. September saw the arrears fall by £0.200 million with the end of month figure being £2.797 million. This is 15.8% less than the figure at the beginning of the financial year. It is expected that the arrears totals will fall steadily over the next few months due to recovery action being initiated in respect of those debts.
33. The 2014/15 collection rate was a disappointing 56.76% at the end of September. This was down on last year's equivalent of 60.06%. The major reason is that a proportion of ratepayers have taken advantage of the change in legislation allowing them to pay over 12 monthly instalments (previously 10, April to Jan). The profiled target figures have been revisited because of this change in payment terms and the new profiled target for the end of September was 58.5% however the figures are still £1.5 million short of that re-profiled target.

Table 7 – Business Rates Arrears

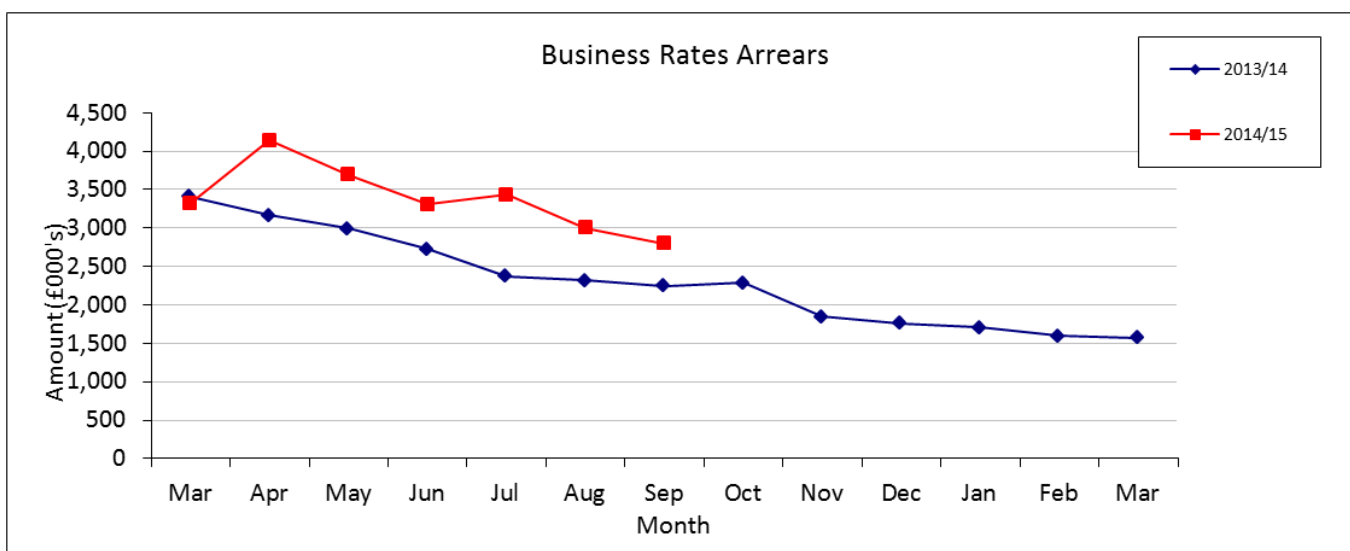
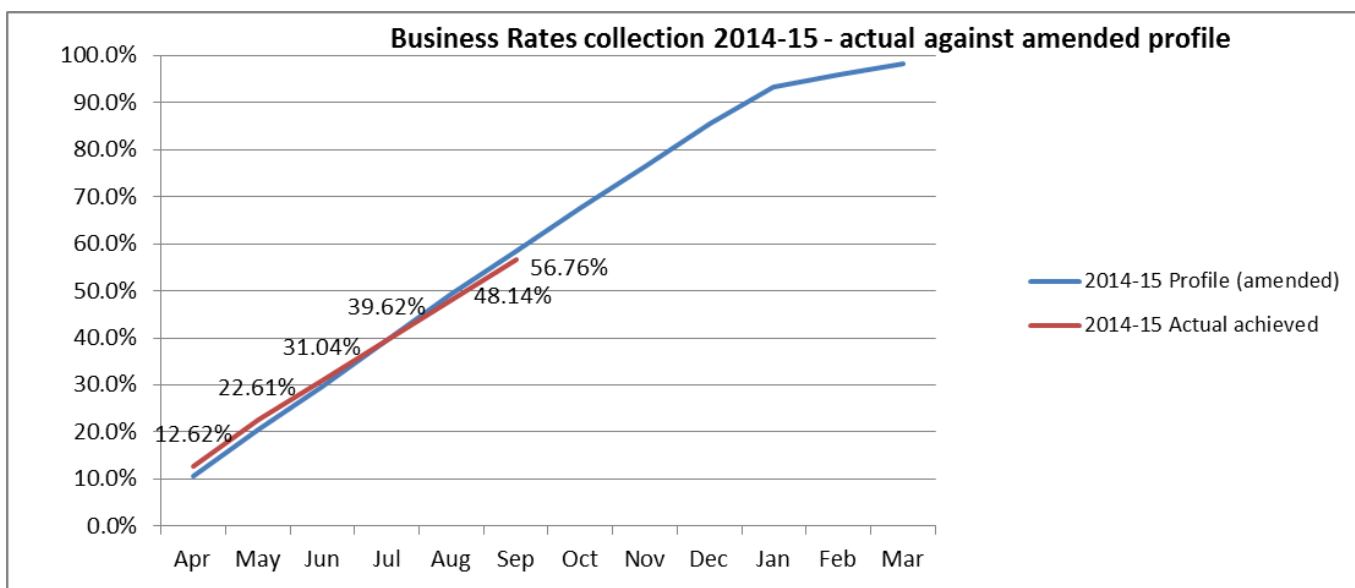


Table 8 – Business Rates In-Year Collection Rates



Council Tax Arrears Collection

34. Arrears of Council Tax (i.e. payments due for years 1993-94 up to 2013/14) carried forward on 01/04/14 were £6.864 million, a 9.5% increase on the corresponding figure 12 months earlier. That total included outstanding Court Costs of £0.628 million.

35. Over September the arrears fell by £0.098 million making overall figure outstanding on 30/09/14 is £5.620 million. This figure is 11.4% higher than the equivalent 12 months ago. Payments (net of refunds) received totalled £0.104 million but court costs to the value of £0.007 million were raised in respect of previous years.

36. The collection rate for 2014/15 at the end of September was 57.04% that is up on last year's equivalent of 56.66% but down on the profiled end of September target of 58%. The collection rate for 2013/14 had moved on from 96.84% at 31st March to 97.96% six months later.

Table 9 – Council Tax Arrears

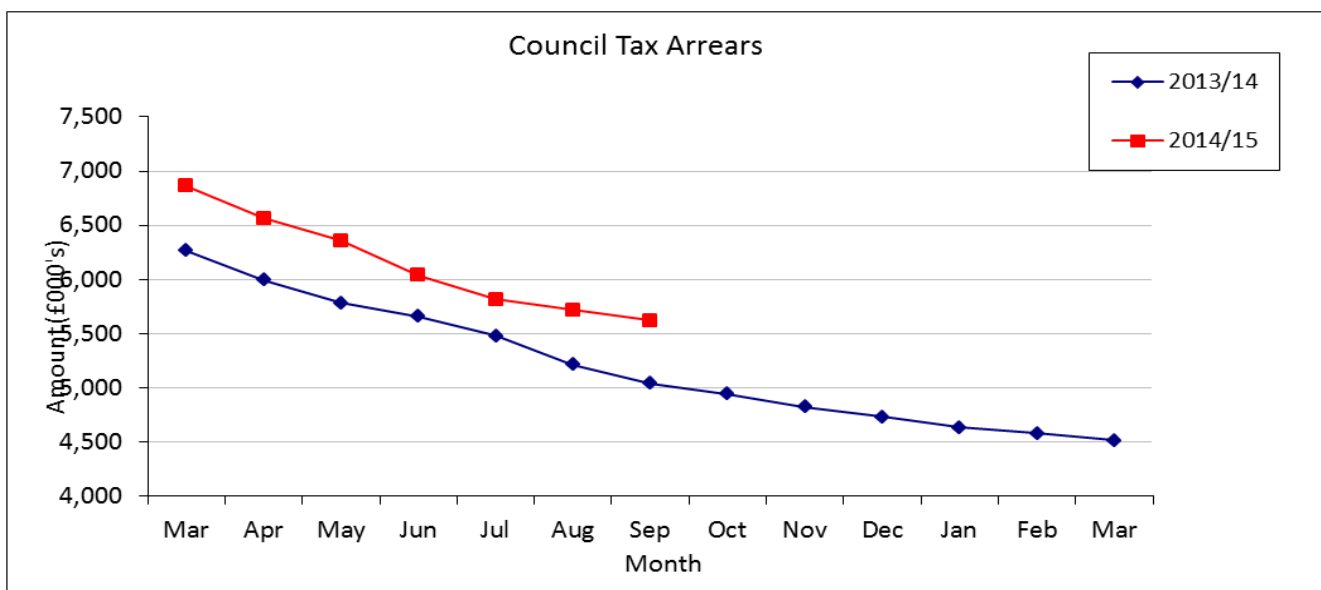
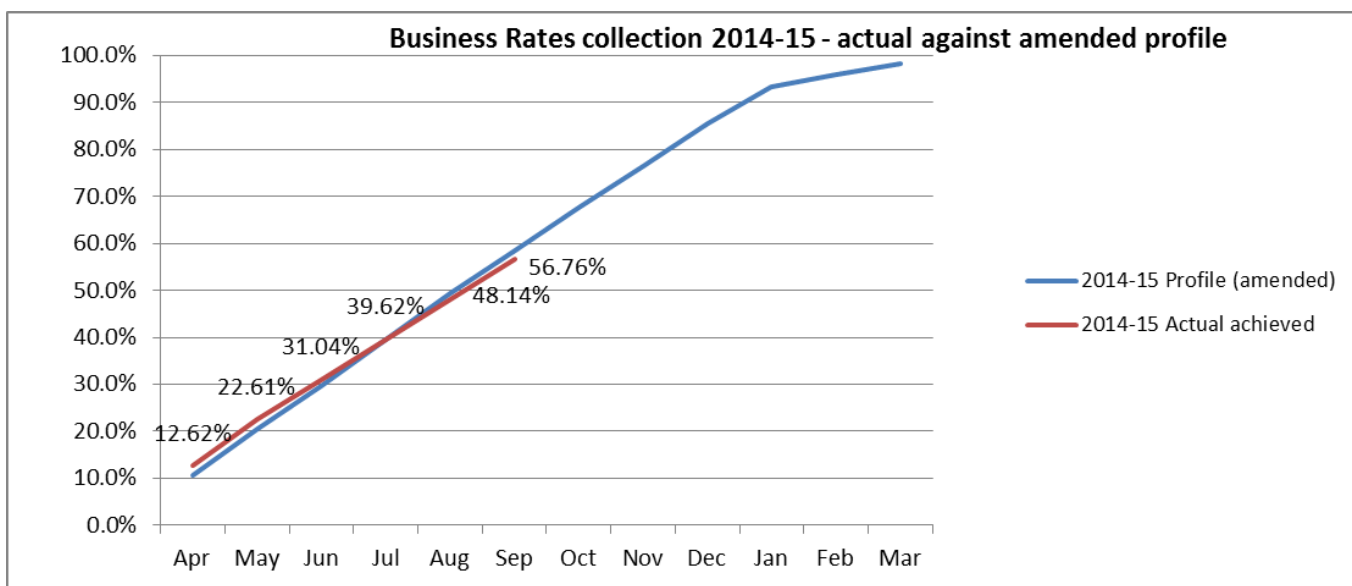


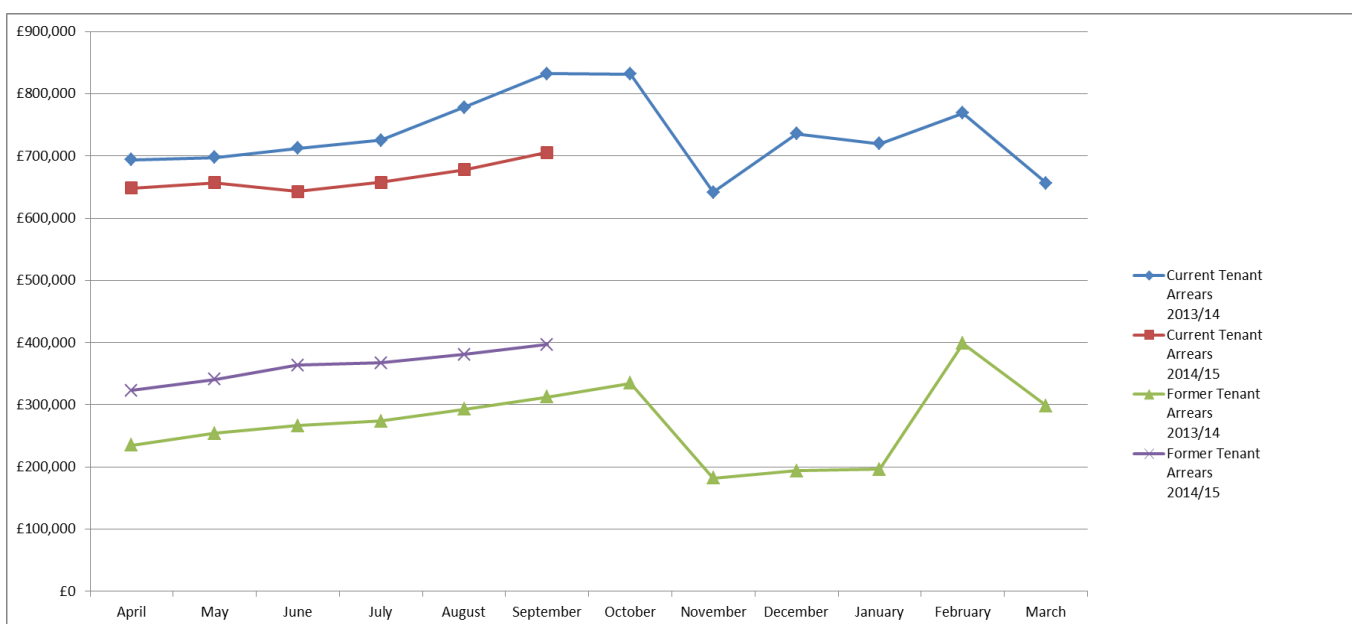
Table 10 – Council Tax In-Year Collection Rates



Housing Rent Arrears

37. Analysis of current and former tenant rent arrears is shown below for the year to date and for the 2013/14 financial year for comparative purposes.

Table 11 – HRA Rent Arrears Current Tenants and Former Tenants



38. HRA arrears, adjusted to exclude debt that is subject to direct payments and excluding rechargeable repairs, totalled £1.102 million at the end of the September 2014, an increase of £0.096 million on last quarter’s position of £1.007 million. The arrears for September 2014 are £0.042 million less than the arrears of 12 months previously.

39. Former tenant arrears stood at £0.397 million as at the end of September 2014, which is £0.084 million higher than that for a year previously.

40. Current tenant arrears stood at £0.705 million as at the end of September 2014, which is £0.126 million lower than that for a year previously.

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APPENDIX E1

GF Outturn Report 14/15 @ Q2 30th September, 2014	Approved Budget (per Budget book)	Previous Months Budget	Virements	Latest Budget	Expenditure	Income	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to 30th Sept, 2014	Projected Outturn against Latest Budget @ 30th Sept, 2014	PO Variance	PO Variance (Prev Month)	PO Variance Mvt from Previous Month
	£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
Directorates														
City Development	1,250	1,967		1,967	1,699	(841)	858	814	44	44%	2,058	91	91	
Housing & Property	4,009	4,005		4,005	3,013	(1,043)	1,970	2,030	(60)	49%	4,125	120	120	120
Regeneration & Major Projects	(5,579)	(5,311)		(5,311)	1,707	(6,299)	(4,592)	(4,183)	(409)	86%	(5,698)	(387)	(237)	(150)
City Regeneration	(320)	661		661	6,419	(8,183)	(1,764)	(1,339)	(425)	179%	485	(176)	(146)	(30)
Policy, Culture & Communication	1,383	1,439		1,439	663	(207)	456	623	(167)	32%	1,289	(150)	(150)	
Environmental Development	2,191	2,329		2,329	2,451	(1,381)	1,069	1,135	(66)	46%	2,329			
Leisure, Parks & Communities	5,707	5,569	60	6,629	4,475	(1,176)	3,297	3,370	(73)	50%	6,599	(30)	(30)	(30)
Direct Services	(1,578)	(1,416)	37	(1,378)	22,303	(23,714)	(1,410)	(1,009)	(401)	102%	(1,578)	(200)	(200)	(30)
Community Services	7,704	8,921	97	9,019	29,891	(26,479)	3,412	4,119	(707)	230%	8,639	(880)	(350)	
Transformation Fund	527	772		772	275		275	284	(9)	36%	772			
Business Improvement & Technology	3,877	4,127	3	4,130	2,311	(92)	2,219	2,121	98	54%	4,130			
Customer Services	3,162	3,446		3,446	2,302	(533)	1,769	1,965	(196)	51%	3,446			
Finance	2,030	2,035		2,035	1,026	(139)	887	900	(13)	44%	2,035			
Human Resources & Facilities	1,792	1,875		1,875	1,184	(623)	761	954	(193)	41%	1,875			
Law & Governance	2,622	2,727		2,727	1,506	(274)	1,232	1,244	(11)	45%	2,727			
Organisational Dev & Corp Services	14,010	14,983	3	14,986	8,604	(1,460)	7,144	7,468	(325)	48%	14,986	30	30	(30)
Directorate Total Excl SLA's & Capital Charges	21,393	24,655	100	24,665	44,914	(36,123)	8,791	10,248	(1,457)	36%	24,109	(556)	(466)	(90)
SLA's & Capital Charges	(692)	(726)		(726)	1,630		1,630	(353)	1,983	(225%)	(726)			
Corporate Accounts														
Local Costs of Benefits	(50)	(50)		(50)	32,374	(33,370)	(996)	(25)	(971)	1993%	127	177	177	
Corporate & Democratic Core	3,701	3,701		3,701	445		445	1,903	(1,458)	12%	3,701			
Item 8 interest receivable	(7,757)	(7,757)		(7,757)				(3,878)	3,878	0%	(7,757)			
Transfer to Capital Reserve	1,281	622		622	(2,180)		(2,180)	(1,538)	(642)	(350%)	622			
Investment Income	(956)	(956)		(956)				(329)	329	0%	(956)			
Interest Payable	6,713	6,713		6,713				3,041	(3,041)	0%	6,713			
New Homes Bonus	(2,020)	(2,020)		(2,020)		(1,029)	(1,029)	(1,010)	(19)	51%	(2,020)			
CRC Allowances	75	75		75	(1)		(1)		(1)	(1%)	75			
Inflation on Utilities	249	249	(60)	189						0%	189			
Promotion of Economic growth (City Deal)	150									0%				
Payment to Parish Councils (Precepts)	20	20		20						0%	20			
Revenue implications of Capital Bids	30	30		30						0%	30			
Contingencies														
Pensions provision top-up	200	200		200						0%	200			
Pay Progression	351	351		351						0%	351			
Provision for Pressures, recessions & high risks	1,040	1,061	(10)	1,051						0%	1,051			
Redundancy costs contingency	200	6	(6)							0%				
Disabled Transport Contingency	50	50		50						0%	50			
Jobs Club Contingency	42	42		42						0%	42			
Flooding Contingency	56	56		56						0%	56			
Total Corporate Accounts & Contingencies	3,377	2,396	(76)	2,319	30,639	(34,399)	(3,760)	(1,836)	(1,924)	-162%	2,496	177	177	
Net Expenditure Budget	24,079	26,235	24	26,259	77,183	(70,522)	6,661	8,059	(1,398)	25%	25,880	(379)	(289)	(90)
Transfer to / (from) Ear Marked Reserves		(2,156)	(24)	(2,180)	(2,180)		(2,180)	(2,180)		100%	(2,180)			
Net Budget Requirement	24,079	24,079		24,079	75,003	(70,522)	4,481	5,879	(1,398)	19%	23,700	(379)	(289)	(90)
Funding														
External Funding (RSG)	6,339	6,339		6,339		3,011	3,011	3,170	(158)	48%	6,339			
External Funding (NDR Retention)	6,114	6,114		6,114				3,057	(3,057)	0%	6,114			
Council tax	11,582	11,582		11,582				5,791	(5,791)	0%	11,582			
Less Parish Precepts	(162)	(162)		(162)	(96)		(96)	(81)	(15)	59%	(162)			
Collection Fund Surplus	205	205		205						0%	205			
Total Funding Available	24,079	24,079		24,079	(96)	3,011	2,915	11,937	(9,022)	12%	24,079			
(Surplus) / Deficit for year			0	0	75,099	(73,533)	1,566	(6,058)	7,624		(379)	(379)	(289)	(90)

Capital Budget and Spend as at 30th September 2014									
Capital Scheme	Latest Budget 2014/15	Spend to 30th September 2014	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 30th September 2014	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£		£	£	£	£
B0075 Stage 2 Museum of Oxford Development	27,200	0	0	0	0%	27,200	0		
G6013 Superconnected Cities	4,973,284	123,881	100,000	23,881	2%	1,300,000	(3,673,284)	(500,000)	(3,173,284)
S01 Policy Culture & Communications Total	5,000,484	123,881	100,000	23,881	2%	1,327,200	(3,673,284)	(500,000)	(3,173,284)
C3039 ICT Infrastructure	79,392	25,767	20,642	5,125	32%	79,392	0		
C3044 Software Licences	164,077	164,077	164,077	0	100%	164,077	0		
C3053 New Council website in Drupal	95,000	7,387	0	7,387	8%	95,000	0		
C3054 Purchase of web service (API's)	84,000	0	3,360	(3,360)	0%	84,000	0		
C3045 Mobile Working	92,832	6,930	69,624	(62,694)	7%	92,832	0		
C3046 System Integration Capability	-	0	0	0	0%	0	0		
C3047 Oracle 11g Upgrade	25,000	0	0	0	0%	25,000	0		
C3048 Server 2008 Upgrade for Idox	-	0	0	0	0%	0	0		
C3049 Source Code Management	-	0	0	0	0%	0	0		
C3050 Tree Management Software	-	0	0	0	0%	0	0		
S03 Business Improvement & Technology Total	540,301	204,161	257,703	(53,542)	38%	540,301	0	0	0
F1323 Bridge Over Fiddlers Stream	-	0	0	0	0%	0	0		
F6013 Bullingdon Community Centre -Enhancement of Community Facilities	895	0	0	0	0%	895	0		
F7008 Landscaping Work at Lamarsh Road	1,032	0	0	0	0%	1,032	0		
F7006 Work of Art - Littlemore	1,560	825	780	45	53%	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		
F7011 Headington Environmental Improvements	60,000	0	0	0	0%	60,000	0		
F7012 Rose Hill Recreation Ground Improvements	3,300	0	0	0	0%	3,300	0		
F7019 Work of Art Rose Hill	-	0	0	0	0%	0	0		
F7020 Work of Art Shotover View	-	0	0	0	0%	0	0		
F7022 Sunnymede Park - Enhancement of Play Area Facilities	1,830	0	0	0	0%	1,830	0		
F7023 Templars Square Public Safety Measures	14,512	14,512	14,512	(0)	0%	14,512	0		
F7024 St Clements Environmental Improvements	-	0	0	0	0%	0	0		
M5014 West End Partnership	335,000	0	0	0	0%	335,000	0		
S11 City Development Total	418,128	15,337	15,292	45	4%	418,128	0	0	0
E3511 Renovation Grants	56,313	18,484	28,156	(9,673)	33%	56,313	0		
E3521 Disabled Facilities Grants	634,544	286,170	317,272	(31,102)	45%	634,544	0		
E3554 Additional SALIX Plus funding	200,000	0	0	0	0%	300,000	100,000	100,000	
E3555 Flood Alleviation at Northway & Marston	300,000	0	0	0	0%	300,000	0		
E3556 Additional CCTV to Speedwell street	40,000	0	0	0	0%	40,000	0		
F0015 Cycle Oxford	272,841	24,830	50,806	(25,976)	9%	272,841	0		
G6014 CCTV Project	25,000	0	0	0	0%	25,000	0		
G6015 CCTV Rosehill Parade	18,000	0	0	0	0%	18,000	0		
S12 Environmental Development Total	1,546,698	329,484	396,234	(66,751)	21%	1,646,698	100,000	100,000	0
Leisure Centres									
A4808 Blackbird Leys LC Improvements	-	0	0	0	0	0	0		
A4814 Leisure Centre substantive repairs	320,729	38,390	106,899	(68,509)	12%	320,729	0		
Community Centres									
B0033 Community Centres	453,859	80,084	110,061	(29,977)	18%	180,000	(273,859)	(273,859)	
Covered Market									
B0027 Covered Market - Improvements & Upgrade to Roof	52,093	88	0	88	0%	52,093	0		
B0028 Covered Market - New Roof Structures to High St Entrances	101,114	9,698	33,701	(24,003)	10%	101,114	0		
B0036 Investment - Covered Market	250,048	34,939	18,579	16,360	14%	250,048	0		
Investment Properties									
B0003 Roof Repairs & Ext Refurbishment 44-46 George St	27,000	0	0	0	0%	27,000	0		
B0040 Investment - Broad Street	97,509	602	24,377	(23,776)	1%	97,509	0		
B0041 Investment - Misc City Centre Properties	12,321	1,231	0	1,231	10%	12,321	0		
B0044 Investment - Outer City	47,208	0	0	0	0%	47,208	0		
B0045 Investment - St. Michael's Street	6,035	0	0	0	0%	6,035	0		
B0046 Investment - Ship Street	71,222	950	0	950	1%	71,222	0		
B0043 Investment George Street	101,000	0	0	0	0%	101,000	0		
B0072 23-25 Broad Street	312,396	200,977	75,756	125,222	64%	312,396	0		
M5015 Old Fire Station	798	798	798	0	0%	798	0		
Miscellaneous Council Properties									
B0088 Barns Road Car Park	128,254	0	0	0	0%	128,254	0		
B0052 Miscellaneous Properties	9,865	23,950	9,865	14,085	243%	9,865	0		
B0073 Clearing Channels under Frideswide Bridge	5,000	0	0	0	0%	5,000	0		
B0078 Allotments	16,700	0	0	0	0%	16,700	0		
B0079 Street Sports Sites	8,110	0	0	0	0%	8,110	0		
B0077 Direct Services Depots	63,699	63,699	56,972	6,727	100%	63,699	0		
B0080 Templars Square Refurbishment/Relocation	14,296	14,296	14,296	(0)	100%	14,296	0		
Parks & Cemeteries									
B0048 Leisure Cemeteries	3,000	8,382	3,000	5,382	0%	3,000	0		
B0050 Leisure - Depots	43,800	0	0	0	0%	43,800	0		
B0065 Parks & Cemetery - Masonry Walls & Path Improvements	34,298	14,148	0	14,148	41%	34,298	0		
B0067 Fencing Repairs across the City	146,007	30,062	35,407	(5,344)	21%	146,007	0		
B0085 Parks & Leisure Toilets	9,200	0	0	0	0%	9,200	0		
Town Hall & St Aldates Chambers									
B0054 Town Hall	370,533	245,414	185,267	60,148	66%	370,533	0		
B0068 Town Hall - Conference System Refurbishment	101,759	7,775	8,945	(1,170)	8%	101,759	0		
B0076 Town Hall Improvements (OFTF2)	266,896	249,436	228,836	20,600	93%	266,896	0		
B0089 Council Chamber Conference System	75,000	0	0	0	0%	75,000	0		

Capital Budget and Spend as at 30th September 2014									
Capital Scheme	Latest Budget 2014/15	Spend to 30th September 2014	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 30th September 2014	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£		£	£	£	£
B0087 Property Investment Strategy	7,000,000	0	0	0	0%	7,000,000	0		
NEW St Aldates Chambers Security	25,000	0	0	0	0%	25,000	0		
Housing Projects									
B0082 Garages	110,720	63,692	55,360	8,332	58%	110,720	0		
M5020 Empty Homes CPO Revolving Fund	250,000	0	0	0	0%	0	(250,000)	(250,000)	
M5021 Equity Loan Scheme for Teachers	150,000	0	0	0	0%	150,000	0		
N5019 Homelessness Property Acquisitions	-	0	0	0	0%				
S13 Housing and Property Total	10,685,469	1,088,610	968,118	120,492	10.2%	10,161,610	(523,859)	(523,859)	0
Community Facilities									
G1013 Dawson Street Gardens	19,000	0	0	0	0%	0	(19,000)		(19,000)
G3015 NE Marston Croft Road Recreation Ground	19,300	0	0	0	0%	19,300	0		
G3017 South Oxford Community Centre Café	50,000	0	0	0	0%	50,000	0		
G3018 St Ebbes Deaf and Hard of Hearing Centre	50,000	0	0	0	0%	50,000	0		
Playground Improvements									
A1300 Playground Refurbishment	3,158	3,158	3,158	0	100%	3,158	0		
A1301 Play Barton	-	0	0	0	0%	0	0		
Indoor Sports									
A4810 New Build Completion Pool	5,300,327	2,802,093	2,140,707	661,386	53%	5,300,327	0		
A4815 Leisure Centre Improvement Work	442,992	0	110,748	(110,748)	0%	442,992	0		
A4835 Biomass store at Cutteslowe Park to supply new pool	55,000	0	0	0	0%	55,000	0		
A4829 Oxford Spires Academy	150,000	0	0	0	0%	150,000	0		
Sports Pavilions									
A4816 Sports Pavilions (Allocated by site below)									
Grandpont	573,000	483,955	480,000	3,955	84%	573,000	0		
Blackbird Leys; Leisure Centre Pavilion	469,000	288,267	280,000	8,267	61%	469,000	0		
Cutteslowe Park Lower	460,000	0	0	0	0%	0	(460,000)	(460,000)	
Sandy Lane	142,000	50,000	50,000	0	35%	142,000	0		
Mace Project Team Fees (Pavilions)	90,000	58,350	55,000	3,350	65%	90,000	0		
Other Costs and Fees (Pavilions)	25,780	3,700	6,500	(2,800)	14%	25,780	0		
Outdoor Sports									
A3129 Donnington Recreation Ground Improvements	-	0	0	0	0%	0	0		
A4820 Upgrade Existing Tennis Courts	71,169	26,071	40,292	(14,221)	0%	71,169	0		
A4821 Upgrade Existing Multi-Use Games Area	58,677	68,073	58,677	9,396	116%	58,677	0		
A4831 Three Artificial Turf Cricket Wickets	-	0	0	0	0%	0	0		
A4827 Cowley Outdoor Gym	25,056	0	6,264	(6,264)	0%	25,056	0		
A4828 Valentia Road Playground	10,000	10,000	2,500	7,500	100%	10,000	0		
Parks & Cemeteries									
A4818 Lye Valley & Chiswell Valley Walkways	64,000	0	24,000	(24,000)	0%	64,000	0		
A4826 Parks Works	179,176	120,345	93,544	26,801	67%	179,176	0		
A4830 Develop new burial space	50,000	7,980	14,750	(6,770)	16%	30,000	(20,000)	(20,000)	
S22 Leisure & Communities Total	8,307,635	3,921,992	3,366,140	555,852	47%	7,808,635	(499,000)	(480,000)	(19,000)
Vehicles									
R0005 MT Vehicles/Plant Replacement Programme.	2,991,131	846,203	958,199	(111,995)	28%	2,991,131	0		
T2275 MOT Service Bay Extension	50,990	47,538	50,990	(3,452)	93%	50,990	0		
NEW - Heavy Goods Vehicle Testing Facility	160,000	0	0	0	0%	160,000	0		
Cleansing Services									
T2269 Toilet improvements	180,220	30,152	38,026	(7,874)	17%	180,220	0		
T2270 Bin Stores for Council Flats to Assist Recycling		7,833	0	7,833	0%				
T2276 Invest to Save - Bin Washing Service	83,000	0	0	0	0%	83,000	0		
T2277 Food waste collection from flats	129,000	0	0	0	0%	129,000	0		
Car Parking									
B0081 Car Parking Oxpens	3,141,959	1,126,198	1,519,766	(393,567)	36%	3,141,959	0		
B0037 Car Parks	80,000	26,045	32,000	(5,955)	33%	80,000	0		
B0086 Extension to Seacourt Park & Ride (Part of feasibility reports)	400,000	0	0	0	0%	400,000	0		
F0011 Pay & Display Parking in the Car Parks	71,214	21,079	35,607	(14,528)	30%	71,214	0		
F0012 P & R Purchase of Capital Items - Peartree, Redbrid		4,076	0	4,076					
T2273 Car Parks Resurfacing	371,730	193,706	185,865	7,841	52%	371,730	0		
T2274 Gloucester Green Car Park Waterproofing	96,688	0	38,675	(38,675)	0%	96,688	0		
T2279 Leys Parking	87,000	195	0	195	0%	87,000	0		
S23 Direct Services Total	7,842,932	2,303,027	2,859,128	(556,101)	31%	7,842,932	0	0	0
B0074 R & D Feasibility Fund	248,893	3,300	0	3,300	0%	248,893	0		
C3051 Veriscan Solution, Identity Authentication Solution	20,000	10,765	20,000	(9,235)	54%	20,000	0		
C3052 Fraud Solutions and Data Warehouse	41,000	0	20,000	(20,000)	0%	41,000	0		
S32 Finance Total	309,893	14,065	40,000	(25,935)	5%	309,893	0	0	0
GF Total	34,651,541	8,000,557	8,002,615	(2,058)	23%	30,055,398	(4,596,143)	(1,403,859)	(3,192,284)
External Contracts									
N6384 Tower Blocks	279,000	237,812	209,250	28,562	85%	279,000	0		
N6386 Structural	128,000	39,769	51,200	(11,431)	31%	128,000	0		
N6387 Controlled Entry	215,000	0	0	0	0%	215,000	0		
N6389 Damp-proof works (K&B)	92,000	43,440	24,840	18,600	47%	92,000	0		
N6392 Roofing	304,000	213,304	165,802	47,503	70%	354,000	50,000		

Capital Budget and Spend as at 30th September 2014									
Capital Scheme	Latest Budget 2014/15	Spend to 30th September 2014	Profiled Budget	Variance to Profiled Budget	% Spend Against Latest Budget	Projected Outturn at 30th September 2014	Outturn Variance to Latest Budget	Outturn Variance due to Slippage	Outturn variance due to Over/ Under spend
	£	£	£	£		£	£	£	£
N6393 External Doors	205,000	0	0	0	0%	105,000	(100,000)		
N6394 Windows	106,000	5,478	34,386	(28,909)	5%	56,000	(50,000)		
N7020 Extensions & Major Adaptions	308,000	(14,578)	0	(14,578)	-5%	408,000	100,000		
N7026 Communal Areas	154,000	54,237	78,540	(24,303)	35%	154,000	0		
N7027 Environmental Improvements	103,000	22,488	33,990	(11,502)	22%	103,000	0		
N7033 Energy Efficiency Initiatives	513,000	2,178	0	2,178	0%	513,000	0		
N7034 Digital Inclusion	164,000	0	0	0	0%	0	(164,000)		
N7035 Rose Hill Drainage	40,000	40,000	40,000	0	100%	40,000	0		
N7036 Food Waste Collection	113,000	0	0	0	0%	113,000	0		
New Build									
B0034 Rose Hill Community Centre	4,078,234	71,741	50,000	21,741	2%	4,078,234	0		
N7029 HCA New Build	13,101,334	3,949,731	6,714,667	(2,764,936)	30%	13,265,334	164,000		
N7030 Horspath Road Depot	1,488,000	1,475,159	1,488,000	(12,841)	99%	1,488,000	0		
N7031 Homes at Barton	104,000	35,722	52,000	(16,278)	34%	104,000	0		
N7032 Great Estates: Estate Enhancements and Regeneration	937,233	298,554	356,774	(58,220)	32%	937,233	0		
Internal Contracts									
N6385 Adaptations for disabled	559,091	276,401	261,431	14,970	49%	559,091	0		
N6390 Kitchens & Bathrooms	2,797,529	1,207,895	1,174,962	32,933	43%	2,797,529	0		
N6391 Heating	1,603,388	855,946	853,002	2,943	53%	1,603,388	0		
N6388 Major Voids	668,636	235,874	312,654	(76,780)	35%	668,636	0		
N6395 Electrics	347,662	190,387	146,018	44,369	55%	347,662	0		
Housing Revenue Account	28,409,107	9,241,539	12,047,516	(2,805,978)	33%	28,409,107	0	0	0
Grand Total	63,060,647	17,242,096	20,050,131	(2,808,036)	27%	58,464,505	(4,596,143)	(1,403,859)	(3,192,284)

HRA Outturn Report 14/15 @ 30 September, 2014	Approved Budget (per Budget book)	Latest Budget	Actual YTD	Budget YTD	Variance YTD	% Budget Spent to 30th September, 2014	Projected Outturn against Latest Budget @ 30th September, 2014	PO Variance	PO Variance (Prev Month)	PO Variance Mvt from Previous Month
	£000's	£000's	£000's	£000's	£'000's	%	£000's	£000's	£000's	£000's
Dwelling Rent	(40,590)	(40,590)	(20,074)	(20,295)	221	49%	(40,590)			
Service Charges	(1,196)	(1,196)	(656)	(598)	(58)	55%	(1,196)			
Furniture & Other Rent	(816)	(816)	(492)	(422)	(70)	60%	(816)			
Major Project Team Fees	(329)	(329)	(111)	(165)	54	34%	(329)			
Net Income	(42,931)	(42,931)	(21,333)	(21,479)	147	50%	(42,931)			
General Management	5,138	5,328	2,364	2,466	(102)	44%	5,328			
Special Management	2,771	2,771	1,120	1,249	(159)	40%	2,712	(59)	(50)	(9)
Other Management	2,648	2,622	923	1,019	(96)	35%	2,622			
Bad Debt Provision	431	431	111	135	(23)	26%	431			
Responsive & Cyclical Repairs	9,859	10,197	4,473	4,556	(83)	44%	10,093	(104)		(104)
Interest Paid	7,792	7,792	3,896	3,896		50%	7,792			
Depreciation	5,595	5,595	2,797	2,797		50%	5,595			
Total Expenditure	34,233	34,736	15,685	16,118	(463)	45%	34,573	(163)	(50)	(113)
Net Operating Expenditure/(Income)	(8,697)	(8,195)	(5,648)	(5,361)	(317)	69%	(8,358)	(163)	(50)	(113)
Interest Received	(64)	(64)	(32)	(32)		50%	(64)			
Other HRA Reserve Adjustments	(7,996)	(8,498)	(8,236)	(8,383)	147	97%	(8,498)			
Revenue Contribution to Capital	16,757	16,757				0%	16,757			
Total Appropriations	8,697	8,195	(8,268)	(8,415)	147	(101%)	8,195			
Total HRA (Surplus)/Deficit	()	()	(13,916)	(13,776)	(170)		(163)	(163)	(50)	(113)

Appendix E4 - Subjective Analysis of YTD spend (@ 30th September, 2014)

	Latest Budget			Latest Budget			Latest Budget			Latest Budget			Latest Budget			Latest Budget			Latest Budget			Latest Budget		
	Actual	Var		Actual	Var		Actual	Var		Actual	Var		Actual	Var		Actual	Var		Actual	Var		Actual	Var	
	Employees			Premises			Transport			Supplies & Services			External Income			Internal Income			Other			Total		
City Development	1,403	1,362	(41)	4	4	0	3	3	0	290	329	39	(887)	(841)	46	0	(0)	(0)	0	0	0	814	858	44
Housing & Property	1,446	1,473	27	304	183	(121)	6	(3)	(9)	1,062	1,015	(47)	(1,048)	(1,043)	5	0	0	0	260	345	85	2,030	1,970	(60)
Regeneration & Major Projects	361	339	(22)	1,046	1,012	(34)	2	2	(0)	147	215	68	(5,878)	(6,299)	(421)	0	0	0	139	139	(0)	(4,183)	(4,592)	(409)
City Regeneration	3,211	3,175	(36)	1,355	1,200	(155)	11	2	(9)	1,499	1,559	60	(7,814)	(8,183)	(369)	0	(0)	(0)	399	484	85	(1,339)	(1,764)	(425)
Policy Culture and Comms	403	429	26	2	2	0	1	1	(0)	419	231	(188)	(201)	(202)	(1)	0	(4)	(4)	0	0	0	623	456	(167)
Environmental Development	1,844	1,872	28	14	18	5	23	24	2	299	536	237	(993)	(1,290)	(297)	(50)	(91)	(41)	0	0	0	1,135	1,069	(66)
Leisure, Parks and Communities	1,780	1,739	(41)	475	425	(50)	253	252	(0)	1,584	1,530	(54)	(1,053)	(954)	100	(196)	(224)	(28)	528	528	0	3,370	3,297	(73)
Direct Services	10,777	10,370	(407)	3,427	3,905	477	2,662	2,433	(229)	3,797	4,019	222	(7,494)	(7,651)	(157)	(15,756)	(16,063)	(307)	1,577	1,577	0	(1,005)	(1,410)	(401)
Community Services	14,804	14,410	(394)	3,917	4,349	432	2,939	2,711	(228)	6,098	6,316	217	(9,742)	(10,097)	(355)	(16,002)	(16,382)	(379)	2,105	2,105	0	4,119	3,412	(707)
Transformation	180	138	(42)	0	0	0	0	1	1	104	135	31	0	0	0	0	0	0	(0)	0	0	284	275	(9)
Bus Improvement & Technology	907	894	(14)	0	0	0	1	3	2	1,342	1,415	73	(129)	(92)	36	0	0	0	0	0	0	2,121	2,219	98
Customer Services	1,966	1,978	12	35	24	(11)	3	2	(0)	450	298	(152)	(489)	(533)	(44)	0	0	0	0	0	0	1,965	1,769	(196)
Finance	874	855	(19)	0	0	(0)	2	2	(0)	158	169	11	(135)	(139)	(4)	0	0	0	0	0	0	900	887	(13)
Human Resources & Facilities	1,083	950	(133)	37	31	(6)	28	42	14	203	160	(44)	(398)	(422)	(25)	0	(0)	(0)	0	0	0	954	761	(193)
Law and Governance	1,331	1,305	(25)	21	36	15	5	2	(2)	153	162	10	(266)	(274)	(8)	0	0	0	0	0	0	1,244	1,232	(11)
Org Dev & Corp Services	6,341	6,120	(221)	93	91	(2)	38	53	15	2,411	2,339	(72)	(1,415)	(1,460)	(45)	0	(0)	(0)	(0)	0	0	7,468	7,144	(324)
Grand Total	24,356	23,705	(651)	5,365	5,641	276	2,988	2,765	(223)	10,008	10,214	205	(18,971)	(19,740)	(769)	(16,002)	(16,382)	(380)	2,504	2,589	85	10,248	8,791	(1,457)

Direct Services - Further Analysis

	Employees			Premises			Transport			Supplies & Services			External Income			Internal Income			Other			Total		
Direct Services (General Fund)	6,140	6,001	(139)	2,554	2,680	125	2,221	1,997	(224)	2,158	2,270	112	(7,239)	(7,274)	(35)	(8,009)	(8,106)	(97)	838	838	0	(1,336)	(1,594)	(258)
Direct Services (Bldg Services)	4,637	4,369	(268)	873	1,225	352	441	436	(5)	1,639	1,749	110	(255)	(377)	(122)	(7,747)	(7,957)	(210)	739	739	0	327	184	(143)
Community Services	10,777	10,370	(407)	3,427	3,905	477	2,662	2,433	(229)	3,797	4,019	222	(7,494)	(7,651)	(157)	(15,756)	(16,063)	(307)	1,577	1,577	0	(1,005)	(1,410)	(401)

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