

**CHERWELL DISTRICT COUNCIL**  
**MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

SUMMARY BY SERVICE AREA - Projected

|   | Actual v Profile     |  |                             |                      |                      |   |                | Projected v Budget |  |                             |                     |   |             |
|---|----------------------|--|-----------------------------|----------------------|----------------------|---|----------------|--------------------|--|-----------------------------|---------------------|---|-------------|
|   | Budget YTD<br>£000's | Use of<br>Reseves<br>2016/17<br>£000's | Revised<br>Budget<br>£000's | Actual YTD<br>£000's | Commitment<br>£000's | Variance<br>(Under) /<br>Over<br>£000's | Concern<br>Key | Budget<br>£000's   | Use of<br>Reseves<br>2016/17<br>£000's | Revised<br>Budget<br>£000's | Projected<br>£000's | Variance<br>(Under) /<br>Over<br>£000's | Concern Key |
| Chief Executive                         | 166                  | 0                                      | 166                         | 169                  | 6                    | 9                                       | R              | 175                | 50                                     | 225                         | 248                 | 23                                      | R           |
| <b>CHIEF EXECUTIVE TOTAL</b>            | <b>166</b>           | <b>0</b>                               | <b>166</b>                  | <b>169</b>           | <b>6</b>             | <b>9</b>                                | <b>R</b>       | <b>175</b>         | <b>50</b>                              | <b>225</b>                  | <b>248</b>          | <b>23</b>                               | <b>R</b>    |
| Bicester Regeneration projects          | 925                  | 0                                      | 925                         | 529                  | 384                  | (12)                                    | G              | 1,174              | 0                                      | 1,174                       | 1,177               | 3                                       | G           |
| Regeneration and Housing                | 1,209                | 65                                     | 1,274                       | 1,553                | 555                  | 834                                     | R              | 1,648              | 171                                    | 1,819                       | 2,884               | 1,065                                   | R           |
| Human Resources                         | 379                  | 70                                     | 449                         | 392                  | 56                   | (1)                                     | G              | 518                | 93                                     | 611                         | 611                 | 0                                       | G           |
| Information Services                    | 1,018                | 371                                    | 1,389                       | 1,309                | 80                   | 0                                       | G              | 1,497              | 311                                    | 1,808                       | 1,794               | (14)                                    | G           |
| Business Transformation                 | 208                  | 100                                    | 308                         | 275                  | 33                   | 0                                       | G              | 250                | 107                                    | 357                         | 357                 | 0                                       | G           |
| <b>COMMERCIAL DEVELOPMENT TOTAL</b>     | <b>3,739</b>         | <b>606</b>                             | <b>4,345</b>                | <b>4,058</b>         | <b>1,108</b>         | <b>821</b>                              | <b>R</b>       | <b>5,087</b>       | <b>682</b>                             | <b>5,769</b>                | <b>6,823</b>        | <b>1,054</b>                            | <b>R</b>    |
| Corporate Finance                       | 881                  | 0                                      | 881                         | 810                  | 56                   | (15)                                    | G              | 1,069              | 0                                      | 1,069                       | 1,057               | (12)                                    | G           |
| Revenues & Benefits                     | (171)                | 88                                     | (83)                        | (36)                 | 33                   | 80                                      | R              | (21)               | 140                                    | 119                         | 198                 | 79                                      | R           |
| Procurement                             | 78                   | 0                                      | 78                          | 80                   | 10                   | 12                                      | R              | 105                | 0                                      | 105                         | 116                 | 11                                      | R           |
| <b>CHIEF FINANCE OFFICER TOTAL</b>      | <b>788</b>           | <b>88</b>                              | <b>876</b>                  | <b>854</b>           | <b>99</b>            | <b>77</b>                               | <b>R</b>       | <b>1,153</b>       | <b>140</b>                             | <b>1,293</b>                | <b>1,371</b>        | <b>78</b>                               | <b>R</b>    |
| Strategic Planning Economy              | 837                  | 234                                    | 1,071                       | 999                  | 216                  | 144                                     | R              | 1,123              | 235                                    | 1,358                       | 1,362               | 4                                       | G           |
| Development Management                  | 237                  | 343                                    | 580                         | 329                  | 146                  | (105)                                   | A              | 318                | 552                                    | 870                         | 885                 | 15                                      | R           |
| Communications and Corporate P          | 214                  | 0                                      | 214                         | 179                  | 12                   | (23)                                    | A              | 295                | 0                                      | 295                         | 273                 | (22)                                    | A           |
| Business Support Unit                   | 71                   | 24                                     | 95                          | 103                  | 0                    | 8                                       | R              | 63                 | 0                                      | 63                          | 63                  | 0                                       | G           |
| Performance                             | 152                  | 0                                      | 152                         | 114                  | 1                    | (37)                                    | A              | 204                | 0                                      | 204                         | 147                 | (57)                                    | A           |
| Law and Governance                      | 788                  | 0                                      | 788                         | 963                  | 23                   | 198                                     | R              | 1,046              | 0                                      | 1,046                       | 1,160               | 114                                     | R           |
| <b>STRATEGY AND COMMISSIONING TOTAL</b> | <b>2,299</b>         | <b>601</b>                             | <b>2,900</b>                | <b>2,687</b>         | <b>398</b>           | <b>185</b>                              | <b>R</b>       | <b>3,049</b>       | <b>787</b>                             | <b>3,836</b>                | <b>3,890</b>        | <b>54</b>                               | <b>A</b>    |
| Community Services                      | 2,044                | 0                                      | 2,044                       | 2,214                | (350)                | (180)                                   | A              | 5,163              | 0                                      | 5,163                       | 4,898               | (265)                                   | A           |
| Environmental Services                  | 3,183                | 0                                      | 3,183                       | 3,288                | 207                  | 312                                     | R              | 4,886              | 0                                      | 4,886                       | 5,108               | 222                                     | R           |
| <b>OPERATIONS AND DELIVERY TOTAL</b>    | <b>5,227</b>         | <b>0</b>                               | <b>5,227</b>                | <b>5,502</b>         | <b>(143)</b>         | <b>132</b>                              | <b>R</b>       | <b>10,049</b>      | <b>0</b>                               | <b>10,049</b>               | <b>10,006</b>       | <b>(43)</b>                             | <b>G</b>    |
| <b>TOTAL DIRECTORATES</b>               | <b>12,219</b>        | <b>1,295</b>                           | <b>13,514</b>               | <b>13,270</b>        | <b>1,468</b>         | <b>1,224</b>                            | <b>R</b>       | <b>19,513</b>      | <b>1,659</b>                           | <b>21,172</b>               | <b>22,338</b>       | <b>1,166</b>                            | <b>R</b>    |
| Use of Reserves                         | 621                  | 0                                      | 621                         | 0                    | 0                    | (621)                                   | A              | 819                | (3,287)                                | (2,468)                     | (2,468)             | 0                                       | G           |
| Interest on Investments                 | (113)                | 0                                      | (113)                       | 157                  | 0                    | 270                                     | R              | (150)              | 0                                      | (150)                       | (1,650)             | (1,500)                                 | A           |
| Pension Costs                           | 1,385                | 0                                      | 1,385                       | 1,385                | 0                    | 0                                       | G              | 1,847              | 3,053                                  | 4,900                       | 4,900               | 0                                       | G           |
| Capital Charges                         | (3,002)              | 0                                      | (3,002)                     | (3,002)              | 0                    | 0                                       | G              | (4,002)            | 0                                      | (4,002)                     | (4,002)             | 0                                       | G           |
| <b>EXECUTIVE MATTERS TOTAL</b>          | <b>(1,109)</b>       | <b>0</b>                               | <b>(1,109)</b>              | <b>(1,460)</b>       | <b>0</b>             | <b>(351)</b>                            | <b>A</b>       | <b>(1,486)</b>     | <b>(234)</b>                           | <b>(1,720)</b>              | <b>(3,220)</b>      | <b>(1,500)</b>                          | <b>A</b>    |
| <b>TOTAL COST OF SERVICES</b>           | <b>11,110</b>        | <b>1,295</b>                           | <b>12,405</b>               | <b>11,810</b>        | <b>1,468</b>         | <b>873</b>                              | <b>R</b>       | <b>18,027</b>      | <b>1,425</b>                           | <b>19,452</b>               | <b>19,118</b>       | <b>(334)</b>                            | <b>G</b>    |

**Concern Key**

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

**CHIEF EXECUTIVE**

|                              | Actual v Profile |                         |                |                |              |                         |             | Projected v Budget |                         |                |                |                         |             |
|------------------------------|------------------|-------------------------|----------------|----------------|--------------|-------------------------|-------------|--------------------|-------------------------|----------------|----------------|-------------------------|-------------|
|                              | Budget YTD       | Use of Reserves 2016/17 | Revised Budget | Actual YTD     | Commitment   | Variance (Under) / Over | Concern Key | Budget             | Use of Reserves 2016/17 | Revised Budget | Projected      | Variance (Under) / Over | Concern Key |
| Chief Executive              | 166,041          | 0                       | 166,041        | 169,380        | 6,416        | 9,755                   | R           | 174,694            | 50,000                  | 224,694        | 248,100        | 23,406                  | R           |
| <b>CHIEF EXECUTIVE TOTAL</b> | <b>166,041</b>   | <b>0</b>                | <b>166,041</b> | <b>169,380</b> | <b>6,416</b> | <b>9,755</b>            | <b>R</b>    | <b>174,694</b>     | <b>50,000</b>           | <b>224,694</b> | <b>248,100</b> | <b>23,406</b>           | <b>R</b>    |

**Reasons for major variance :**

**Actual:**

**Chief Executive**

Minor overspend against budget on supplies and services within the Chief Executive office.

**Projected:**

**Chief Executive**

Forecasted overspend relates to salaries and agency fees within the Chief Executive department. The budget and actual includes £50k re the devolution project. This quarter also include recruitment costs for a new Chief Executive

Concern Key (based on YTD budget)

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

| Commercial Development - Bicester Regeneration Projects  |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
|--|------------------|-------------------------|----------------|----------------|----------------|-------------------------|-------------|--------------------|-------------------------|----------------|------------------|-------------------------|-------------|
|  | Actual v Profile |                         |                |                |                |                         |             | Projected v Budget |                         |                |                  |                         |             |
|  | Budget YTD       | Use of Reserves 2016/17 | Revised Budget | Actual YTD     | Commitment     | Variance (Under) / Over | Concern Key | Budget             | Use of Reserves 2016/17 | Revised Budget | Projected        | Variance (Under) / Over | Concern Key |
| Bicester Regeneration Project  | 924,866          | 0                       | 0              | 528,843        | 383,675        | (12,348)                | G           | 1,174,000          | 0                       | 0              | 1,176,500        | 2,500                   | G           |
| <b>Commercial Development - Bicester Regeneration Projects Total</b>   | <b>924,866</b>   | <b>0</b>                | <b>0</b>       | <b>528,843</b> | <b>383,675</b> | <b>(12,348)</b>         | <b>G</b>    | <b>1,174,000</b>   | <b>0</b>                | <b>0</b>       | <b>1,176,500</b> | <b>2,500</b>            | <b>G</b>    |
| <b>Reasons for major variance :</b>  |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| <b>Actual:</b>   |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| <b>Bicester Regeneration Projects</b>  |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| Funding has been granted by OCC for apprenticeship training, £5k of which has been passed on with the remainder to follow. Minor variance at year end. |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| <b>Projected:</b>  |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| <b>Bicester Regeneration Projects</b>  |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |
| Minor variance at year end   |                  |                         |                |                |                |                         |             |                    |                         |                |                  |                         |             |

Concern Key (based on YTD budget)

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

Commercial Development - excluding Bicester

|  | Actual v Profile |                         |                  |                  |                |                         |             | Projected v Budget |                         |                  |                  |                         |             |
|--|------------------|-------------------------|------------------|------------------|----------------|-------------------------|-------------|--------------------|-------------------------|------------------|------------------|-------------------------|-------------|
|  | Budget YTD       | Use of Reserves 2016/17 | Revised Budget   | Actual YTD       | Commitment     | Variance (Under) / Over | Concern Key | Budget             | Use of Reserves 2016/17 | Revised Budget   | Projected        | Variance (Under) / Over | Concern Key |
| Assets & Facilities Management                           | (180,922)        | 154,520                 | (26,402)         | 313,263          | 447,992        | 787,657                 | R           | (162,000)          | 159,520                 | (2,480)          | 1,006,820        | 1,009,300               | R           |
| Strategic Housing  | 100,055          | 0                       | 100,055          | 125,765          | 125            | 25,835                  | R           | 133,000            | 0                       | 133,000          | 156,900          | 23,900                  | R           |
| Housing Needs  | 972,775          | (89,186)                | 883,589          | 804,840          | 97,600         | 18,851                  | A           | 1,266,598          | 39,000                  | 1,305,598        | 1,343,000        | 37,402                  | R           |
| Private Sector Housing                                   | 285,014          | 12,019                  | 297,033          | 294,389          | 967            | (1,676)                 | G           | 378,968            | 16,424                  | 395,392          | 385,992          | (9,400)                 | G           |
| Housing Head of Service                                  | 30,755           | 0                       | 30,755           | 33,696           | 0              | 2,941                   | R           | 41,000             | 0                       | 41,000           | 45,000           | 4,000                   | R           |
| Home Improvement Agency                                  | 1,224            | (12,548)                | (11,324)         | (19,291)         | 7,967          | 0                       | G           | (10,000)           | (44,000)                | (54,000)         | (54,000)         | 0                       | G           |
| Human Resources  | 378,767          | 70,112                  | 448,879          | 392,412          | 56,466         | (0)                     | G           | 517,870            | 93,200                  | 611,070          | 611,070          | 0                       | G           |
| Information Services                                     | 1,018,064        | 371,443                 | 1,389,507        | 1,309,270        | 80,237         | (0)                     | G           | 1,497,000          | 311,000                 | 1,808,000        | 1,793,600        | (14,400)                | G           |
| Transformation   | 207,716          | 100,015                 | 307,731          | 275,085          | 32,646         | 0                       | G           | 250,000            | 107,400                 | 357,400          | 357,400          | 0                       | G           |
| <b>Commercial Development - excluding Bicester Total</b> | <b>2,813,448</b> | <b>606,375</b>          | <b>3,419,823</b> | <b>3,529,430</b> | <b>724,001</b> | <b>833,608</b>          | <b>R</b>    | <b>3,912,436</b>   | <b>682,544</b>          | <b>4,594,980</b> | <b>5,645,782</b> | <b>1,050,802</b>        | <b>R</b>    |

Reasons for major variance :

Actual:

**Assets & Facilities Management**

The costs are greater than budget in all areas especially Employee Costs (Agency Staff) and Third Party payments. The income received is also slightly higher than budget despite a reduction in the income from the Castle Quay shopping centre as other income that was not budgeted.

**Strategic Housing**

The overspend shown relates to the appointment of an Interim Delivery Manager that was not budgeted for. This role ceased at the end of quarter 1.

**Housing Needs**

The negative variance relates to charges for temporary accommodation costs. This cost is partially covered by Housing Benefit which is only slightly ahead of budget.

**Private Sector Housing**

The adverse variance primarily relates to the buyout fee for a contract with Localpad, together with additional travel costs and land registry fees that may have been miscoded. This miscode is currently under investigation.

**Housing Head of Service**

The adverse variance relates to small differences on salary, transport and mobile telephone costs.

**Home Improvement Agency**

The variance to date reflects additional HIA income from Oxfordshire Council and employee savings re a vacant position offset by additional consultants fees

**Human Resources**

Variances to date primarily relates to employee costs (Agency Staff, Training, Medicals etc) that will be funded by reserves where appropriate

**Information Services**

Variances to date primarily relates to third party costs to cover for staff vacancies etc during transformation that will be funded by reserves where appropriate

**Transformation**

Variances to date primarily relates to costs incurred re transformation project work that will be funded by reserves where appropriate

Projected:

**Assets & Facilities Management**

Based on the quarterly income received and the closing of the BHS store the income receivable at the Castle Quay shopping centre has been reduced when compared to budget. This shortfall has mainly been offset by other unbudgeted rental income. The additional costs incurred in Employee costs and Third party payments are forecasted to increase over the remaining months but at a slower rate.

**Strategic Housing**

The overspend shown relates to the appointment of an Interim Delivery Manager that was not budgeted for. This role ceased at the end of quarter 1.

**Housing Needs**

The negative variance relates to charges for temporary accommodation costs. This cost is partially covered by Housing Benefit but it has been assumed that the budgeted income will not change.

**Private Sector Housing**

The adverse variance primarily relates to the buyout fee for a contract with Localpad, together with additional travel costs and land registry fees that may have been miscoded.

**Housing Head of Service**

The adverse variance relates to small differences on salary, transport and mobile telephone costs.

**Home Improvement Agency**

The variance to date reflects additional HIA income from Oxfordshire Council (£50k) and employee savings re a vacant position offset by additional consultants fees.

**Human Resources**

Following a restructure any variances incurred will be funded from an appropriate reserve

**Information Services**

Following a restructure any variances incurred will be funded from an appropriate reserve

**Transformation**

Following a restructure any variances incurred will be funded from an appropriate reserve

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

**CHIEF FINANCE OFFICER**

|                                    | Actual v Profile |                         |                |                |               |                         |             | Projected v Budget |                         |                  |                  |                         |             |
|------------------------------------|------------------|-------------------------|----------------|----------------|---------------|-------------------------|-------------|--------------------|-------------------------|------------------|------------------|-------------------------|-------------|
|                                    | Budget YTD       | Use of Reserves 2016/17 | Revised Budget | Actual YTD     | Commitment    | Variance (Under) / Over | Concern Key | Budget             | Use of Reserves 2016/17 | Revised Budget   | Projected        | Variance (Under) / Over | Concern Key |
| Finance                            | 880,875          | 0                       | 880,875        | 810,441        | 56,095        | (14,339)                | G           | 1,069,178          | 0                       | 1,069,178        | 1,056,500        | (12,678)                | G           |
| Revenues & Benefits                | (170,991)        | 88,000                  | (82,991)       | (35,907)       | 33,081        | 80,165                  | R           | (21,000)           | 140,000                 | 119,000          | 197,624          | 78,624                  | R           |
| Procurement                        | 78,448           | 0                       | 78,448         | 80,115         | 10,008        | 11,676                  | R           | 104,581            | 0                       | 104,581          | 116,000          | 11,419                  | R           |
| <b>CHIEF FINANCE OFFICER Total</b> | <b>788,332</b>   | <b>88,000</b>           | <b>876,332</b> | <b>854,649</b> | <b>99,184</b> | <b>77,501</b>           | <b>R</b>    | <b>1,152,759</b>   | <b>140,000</b>          | <b>1,292,759</b> | <b>1,370,124</b> | <b>77,365</b>           | <b>R</b>    |

Reasons for major variance :

Actual:

|                                |   |
|--------------------------------|---|
| <b>Finance</b>                 | Minor variances   |
| <b>Revenues &amp; Benefits</b> | Two main areas of movement from budget: £35k variance due to Fees and charges income under budget. Additional Fraud staffing costs £32k |
| <b>Procurement</b>             | Graven Hill recharge completed, Agency costs raised for year  |

Projected:

|                                |   |
|--------------------------------|---|
| <b>Finance</b>                 | Minor variances   |
| <b>Revenues &amp; Benefits</b> | Two main areas of movement from budget: £35k variance due to Fees and charges income under budget. Additional Fraud staffing costs £32k |
| <b>Procurement</b>             | Minor variances   |

Concern Key (based on YTD budget)

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

Strategy and Commissioning

|   | Actual v Profile |                         |                  |                  |                |                         |          | Projected v Budget |                         |                  |                  |                         |          |
|---|------------------|-------------------------|------------------|------------------|----------------|-------------------------|----------|--------------------|-------------------------|------------------|------------------|-------------------------|----------|
|   | Budget YTD       | Use of Reserves 2016/17 | Revised Budget   | Actual YTD       | Commitment     | Variance (Under) / Over | Comments | Budget             | Use of Reserves 2016/17 | Revised Budget   | Projected        | Variance (Under) / Over | Comments |
| Strategic Planning Economy              | 811,130          | 233,897                 | 1,045,027        | 980,325          | 215,823        | 151,121                 | R        | 1,088,356          | 234,893                 | 1,323,249        | 1,327,365        | 4,116                   | G        |
| Development Management                  | 211,128          | 342,750                 | 553,878          | 309,701          | 145,324        | (98,852)                | A        | 283,470            | 552,000                 | 835,470          | 850,470          | 15,000                  | R        |
| Communications and Corporate P          | 213,780          | 0                       | 213,780          | 179,182          | 12,063         | (22,535)                | A        | 295,000            | 0                       | 295,000          | 273,000          | (22,000)                | A        |
| Business Support Unit                   | 70,991           | 24,000                  | 94,991           | 103,154          | 0              | 8,163                   | R        | 62,968             | 0                       | 62,968           | 62,968           | 0                       | G        |
| Performance                             | 151,934          | 0                       | 151,934          | 114,097          | 1,072          | (36,765)                | A        | 204,210            | 0                       | 204,210          | 147,000          | (57,210)                | A        |
| Law and Governance                      | 762,121          | 0                       | 762,121          | 943,563          | 22,887         | 204,329                 | R        | 1,011,025          | 0                       | 1,011,025        | 1,125,307        | 114,282                 | R        |
| Strategy and Commissioning              | 78,008           | 0                       | 78,008           | 56,905           | 603            | (20,501)                | A        | 104,000            | 0                       | 104,000          | 104,000          | 0                       | G        |
|   |                  |                         |                  |                  |                |                         | G        |                    |                         |                  |                  |                         | G        |
| <b>Strategy and Commissioning Total</b> | <b>2,299,092</b> | <b>600,647</b>          | <b>2,899,739</b> | <b>2,686,927</b> | <b>397,771</b> | <b>184,959</b>          | <b>R</b> | <b>3,049,029</b>   | <b>786,893</b>          | <b>3,835,922</b> | <b>3,890,110</b> | <b>54,188</b>           | <b>A</b> |

Reasons for major variance :

**Actual:**

|                                    |  |
|------------------------------------|--|
| <b>Strategic Planning Economy:</b> | Economic Growth spend of £277k net expenditure against budget of £159k due to expenditure on Better Broadband project to be met from reserves. £118k of income from Luton Borough Council also partly funding Better Broadband.<br>£41k underspend on Economic Growth Strategy likely to reduce as expenditure currently coded to Economic growth is reviewed.<br>Combined £200k overspend on planning policy/Local Development Framework to be met from reserves, some costs to be moved from Planning Policy to Local Development Framework.   |
| <b>Development Management:</b>     | £6k underspend on HoS due to Continuing Professional Development Budget just being loaded will be spent by year end. Building control costs for agency will be met from reserve £72k. Design Code expenditure of £65k which will be covered by reserves and also £50k expenditure to OCC for the SLA for the Transport Development Control priority work. Planning & Pre App salaries will be underspend by £100k with £35k being returned to reserves and £65k underspend, income is £480k down against profile and will be met from reserves at year end. £20k underspend in Conservation due to post which is funded from reserves, budget in, but the post remains vacant. If not used by year end will go back to reserves - team going through restructure look at taking this budget back to reserves now as shouldn't be needed. |
| <b>Communications:</b>             | Favourable variance mainly coming from: £18k on supplies and services relating to new shared service structure in place, £3k underspend on employee costs due to vacant posts.   |
| <b>Business Support Unit:</b>      | £1k underspend due to vacant external bid writer which is funded from reserves - looking to recruit under Commercial Director, budget in, but the post remains vacant. This is the net total due to overspends relating to two members of staff where the budget hasn't been moved in from the service yet and also two new posts which is to be covered by reserves/general fund balances.  |
| <b>Performance:</b>                | Variances to date primarily relates to £22k underspend on Supplies and Services due to excessive budget on CDC together with Underspend on employee costs due to vacant post - seconded to the Business Transformation team (shared post), likely to vacant until March 17.  |
| <b>Law and Governance:</b>         | The variance to date relates to £34k underspend within Members Services due to savings mainly on supplies and services. £15k underspend within Democratic process due to saving on employee costs and supplies and services. £36k overspend within Legal department due to less income (Fees and charges) to date, also £10k overspend on employee costs. £38k overspend within Registration of Electors due to overspend on salaries and supplies and services (Mainly postage). Cost of conducting elections £140K reimbursement due in. Staffing budgets for Legal and Land Charges are incorrect - Legal budget is based on 3 way working & the shared service percentage for Land Charges has changed mid year.   |
| <b>Strategy and Commissioning:</b> | £29k relates to the Director of Development post - post holder left in March 16 and the management restructure has been halted pending Unitary investigations. £5k overspend relating to HoSPE due to training expenses, cost centre to be moved into Sac01 service.   |

**Projected:**

|                                    |  |
|------------------------------------|--|
| <b>Strategic Planning Economy:</b> | All predicted to be on budget/covered by reserves by year end  |
| <b>Development Management:</b>     | £35k underspend predicted due to less spend on employee costs  |
| <b>Communications:</b>             | £22k underspend predicted due to less spend on supplies and services   |
| <b>Business Support Unit:</b>      | All predicted to be on budget/covered by reserves by year end  |
| <b>Performance:</b>                | £57k Underspend predicted due to a, Vacant post within Performance - shared post. Likely to be vacant for the remainder of the year. B, Underspend on supplies and services. |
| <b>Law and Governance:</b>         | Overspend predicted due to increased costs on supplies and services  |
| <b>Strategy and Commissioning:</b> | Director of Development post - post holder left in March 16 and the management restructure has been halted pending Unitary investigations.                                   |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

Operations and Delivery - Community

|  | Actual v Profile   |                         |                  |                  |                  |                         |          | Projected v Budget |                         |                  |                  |                         |          |
|--|--|-------------------------|------------------|------------------|------------------|-------------------------|----------|--------------------|-------------------------|------------------|------------------|-------------------------|----------|
|  | Budget YTD   | Use of Reserves 2016/17 | Revised Budget   | Actual YTD       | Commitment       | Variance (Under) / Over | Comments | Budget             | Use of Reserves 2016/17 | Revised Budget   | Projected        | Variance (Under) / Over | Comments |
| Countryside and Community                        | 383,724  | 0                       | 383,724          | 354,213          | (15,473)         | (44,983)                | A        | 529,560            | 0                       | 529,560          | 477,696          | (51,864)                | A        |
| Customer Services                                | 825,864  | 0                       | 825,864          | 825,035          | 16,901           | 16,073                  | A        | 1,135,000          | 0                       | 1,135,000        | 1,155,882        | 20,882                  | A        |
| Parking Services                                 | (867,866)  | 0                       | (867,866)        | (758,712)        | (89,524)         | 19,629                  | A        | (1,075,000)        | 0                       | (1,075,000)      | (1,050,241)      | 24,759                  | A        |
| Arts Tourism and Health                          | 453,061  | 0                       | 453,061          | 434,881          | 48,164           | 29,984                  | R        | 886,000            | 0                       | 886,000          | 921,376          | 35,376                  | R        |
| Recreation and Sports                            | 73,255   | 0                       | 73,255           | 247,278          | (175,031)        | (1,008)                 | G        | 179,940            |                         | 179,940          | 177,090          | (2,850)                 | G        |
| Leisure Facilities Management                    | 743,855  | 0                       | 743,855          | 566,986          | 39,869           | (137,000)               | A        | 2,560,000          | 0                       | 2,560,000        | 2,338,530        | (221,470)               | A        |
| Head of Community Services                       | 46,508   | 0                       | 46,508           | 57,902           | (14,354)         | (2,959)                 | A        | 62,000             | 0                       | 62,000           | 57,902           | (4,098)                 | A        |
| Public Protection                                | 341,934  | 0                       | 341,934          | 400,413          | (118,754)        | (60,275)                | A        | 828,582            | 0                       | 828,582          | 759,413          | (69,169)                | A        |
| Community and Environment                        | 43,507   | 0                       | 43,507           | 86,453           | (41,666)         | 1,280                   | R        | 58,000             | 0                       | 58,000           | 60,330           | 2,330                   | R        |
| <b>Operations and Delivery - Community Total</b> | <b>2,043,842</b>   | <b>0</b>                | <b>2,043,842</b> | <b>2,214,450</b> | <b>(349,867)</b> | <b>(179,258)</b>        | <b>A</b> | <b>5,164,082</b>   | <b>0</b>                | <b>5,164,082</b> | <b>4,897,979</b> | <b>(266,103)</b>        | <b>A</b> |
| <b>Reasons for major variance :</b>              |  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <b>Actual:</b>                                   |  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Countryside and Community</i>                 | The underspend is a result of savings on Employee costs which have come about from the restructures that have taken place in Leisure facilities/Sports Development and Community Services, and thus should be considered jointly. In Leisure Facilities/Sports Development there are additional posts in the new structure whereas the deleted posts resulting from the restructures are all captured in Community Services. |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Customer Services</i>                         | Slight o/s on salaries and overspend on mileage due to understated budget in 16-17   |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Parking Services</i>                          | Slightly down on car parking income and 13k over due to having to install new parking meter due to royal mint producing new £1 coin  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Arts Tourism and Health</i>                   | O/S on staff but this needs to be looked at jointly with Countryside, Leisure and Sports   |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Recreation and Sports</i>                     | On target  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Leisure Facilities Management</i>             | Savings on budgeted utilities as new contractor has taken on liability at the beginning of the year. Plus in December the council received payment from Legacy Leisure as a result from benchmarking. This has been back dated to April 16 @ £12.8k per month approx.  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Public Protection</i>                         | Underspend on Employee costs due to vacancies plus credit £60k accrual re Business case safer communities project. This is for x2 vacant community wardens - these posts will not be filled but the money is to be used for other posts within the new PP team (as per conversion with MG)   |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <b>Projected:</b>                                |  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Countryside and Community</i>                 | The underspend is a result of savings on Employee costs which have come about from the restructures that have taken place in Leisure facilities/Sports Development and Community Services, and thus should be considered jointly. In Leisure Facilities/Sports Development there are additional posts in the new structure whereas the deleted posts resulting from the restructures are all captured in Community Services. |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Customer Services</i>                         | On target  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Parking Services</i>                          | On target  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Arts Tourism and Health</i>                   | Musuem supplies and services 10K overspend   |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Recreation and Sports</i>                     | On target  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Leisure Facilities Management</i>             | Savings on budgeted utilities as new contractor has taken on liability at the beginning of the year. Plus in December the council received payment from Legacy Leisure as a result from benchmarking. This has been back dated to April 16 @ £12.8k per month approx.  |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |
| <i>Public Protection</i>                         | Underspend on Employee costs due to vacancies plus credit £60k accrual re Business case safer communities project. This is for x2 vacant community wardens - these posts will not be filled but the money is to be used for other posts within the new PP team (as per conversion with MG)   |                         |                  |                  |                  |                         |          |                    |                         |                  |                  |                         |          |

## Concern Key (based on YTD budget)

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |

**CHERWELL DISTRICT COUNCIL  
MANAGEMENT ACCOUNTS AS AT DECEMBER 2016**

Operations and Delivery - Environmental Services

|   | Actual v Profile |                         |                  |                  |                |                         |          | Projected v Budget |                         |                  |                  |                         |          |
|---|------------------|-------------------------|------------------|------------------|----------------|-------------------------|----------|--------------------|-------------------------|------------------|------------------|-------------------------|----------|
|   | Budget YTD       | Use of Reserves 2016/17 | Revised Budget   | Actual YTD       | Commitment     | Variance (Under) / Over | Comments | Budget             | Use of Reserves 2016/17 | Revised Budget   | Projected        | Variance (Under) / Over | Comments |
| Environmental Services  | 35,255           | 0                       | 35,255           | 37,031           | 0              | 1,776                   | R        | 47,000             | 0                       | 47,000           | 49,499           | 2,499                   | R        |
| Environmental Protection                                      | 198,027          | 0                       | 198,027          | 167,283          | 11,973         | (18,771)                | A        | 264,000            | 0                       | 264,000          | 239,098          | (24,902)                | A        |
| Street Cleansing and Public Services                          | 777,103          | 0                       | 777,103          | 698,617          | 41,566         | (36,920)                | A        | 1,135,000          | 0                       | 1,135,000        | 1,082,120        | (52,880)                | A        |
| Vehicle Maintenance and MOTs                                  | 98,264           | 0                       | 98,264           | 122,928          | 130,266        | 154,930                 | R        | 131,000            | 0                       | 131,000          | 167,289          | 36,289                  | R        |
| Waste and Recycling   | 1,380,187        | 0                       | 1,380,187        | 1,515,640        | 67,655         | 203,107                 | R        | 2,276,000          | 0                       | 2,276,000        | 2,527,320        | 251,320                 | R        |
| Street Scene and Landscape Services                           | 579,839          | 0                       | 579,839          | 659,829          | (79,990)       | (0)                     | G        | 881,000            | 0                       | 881,000          | 881,000          | 0                       | G        |
| Service Development Environment                               | 114,014          | 0                       | 114,014          | 86,980           | 35,849         | 8,815                   | R        | 152,000            | 0                       | 152,000          | 161,202          | 9,202                   | R        |
| <b>Operations and Delivery - Environmental Services Total</b> | <b>3,182,689</b> | <b>0</b>                | <b>3,182,689</b> | <b>3,288,308</b> | <b>207,318</b> | <b>312,937</b>          | <b>R</b> | <b>4,886,000</b>   | <b>0</b>                | <b>4,886,000</b> | <b>5,107,528</b> | <b>221,528</b>          | <b>R</b> |

Reasons for major variance :

**Actual:**

**Waste and Recycling**

Overspend on agency costs within Waste and Recycling due to growth in the number of properties, the pattern of bank holidays, long term sickness and disciplinary action. The overspend is partly offset by a reduction in salary costs currently due to vacancies. These vacancies also have resulted in additional general waste having to go to the WTS.

**Projected:**

**Waste and Recycling**

Overspend on agency costs within Waste and Recycling due to growth in the number of properties, the pattern of bank holidays, long term sickness and disciplinary action. The overspend is partly offset by a reduction in salary costs currently due to vacancies. These vacancies also have resulted in additional general waste having to go to the WTS.

Concern Key (based on YTD budget)

|   |   |
|---|---|
| Overspent more than 2.5% of budget        | R |
| Underspent more than 2.5% of budget       | A |
| Overspent between 1.5% and 2.5% of budget | A |
| Anything else                             | G |