

## Select Committee Agenda



### **Resources Select Committee Tuesday, 14th July, 2015**

You are invited to attend the next meeting of **Resources Select Committee**, which will be held at:

**Committee Room 1, Civic Offices, High Street, Epping  
on Tuesday, 14th July, 2015  
at 7.00 pm .**

**Glen Chipp  
Chief Executive**

**Democratic Services  
Officer**

A Hendry, Directorate of Governance  
email: [democraticservices@eppingforestdc.gov.uk](mailto:democraticservices@eppingforestdc.gov.uk) Tel:  
01992 564246

#### **Members:**

Councillors G Mohindra (Chairman), P Keska (Vice-Chairman), K Angold-Stephens, N Bedford, S Kane, H Mann, A Mitchell MBE, A Patel, S Watson and J M Whitehouse

**SUBSTITUTE NOMINATION DEADLINE:**

**18:00**

**1. APOLOGIES FOR ABSENCE**

**2. SUBSITUTE MEMBERS (COUNCIL MINUTE 39 - 23.7.02)**

(Director of Governance) To report the appointment of any substitute members for the meeting.

**3. DECLARATIONS OF INTEREST**

(Director of Governance). To declare interests in any items on the agenda.

In considering whether to declare a pecuniary or non-pecuniary interest under the Code of Conduct, Overview & Scrutiny members are asked pay particular attention to paragraph 11 of the Code in addition to the more familiar requirements.

This requires the declaration of a pecuniary or non-pecuniary interest in any matter before an OS Committee which relates to a decision of or action by another Committee or Sub Committee of the Council, a Joint Committee or Joint Sub

Committee in which the Council is involved and of which the Councillor is also a member.

Paragraph 11 does not refer to Cabinet decisions or attendance at an OS meeting purely for the purpose of answering questions or providing information on such a matter.

**4. TERMS OF REFERENCE AND WORK PROGRAMME 2015/16 (Pages 3 - 10)**

(Lead Officer / Chairman) to consider the attached report.

**5. KEY PERFORMANCE INDICATORS 2014/15 - OUTTURN (Pages 11 - 26)**

(Director of Governance) to consider the attached report.

**6. SICKNESS ABSENCES OUTTURN REPORT 2014/15 (Pages 27 - 40)**

(Director of Resources) To consider the attached report.

**7. PROVISIONAL CAPITAL OUTTURN 2014-2015 (Pages 41 - 58)**

(Director of Resources) To consider the attached report.

**8. PROVISIONAL REVENUE OUTTURN 2014-2015 (Pages 59 - 72)**

(Director of Resources) To consider the attached report.

**9. REPORTS TO BE MADE TO THE NEXT MEETING OF THE OVERVIEW AND SCRUTINY COMMITTEE**

To consider which reports are ready to be submitted to the Overview and Scrutiny Committee at its next meeting.

**10. FUTURE MEETINGS**

To note the scheduled future meetings. They are:

13<sup>th</sup> October 2015;  
08 December;  
09 February 2016; and  
12 April.

## **Report to Resources Select Committee**

**Date of meeting: 14 July 2015**



**Subject:** Resources Select Committee - Terms of Reference & Work Programme 2015/16

**Officer contact for further information:** S. Tautz (01992 564180)

**Democratic Services Officer:** A Hendry

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### **Recommendations/Decisions Required:**

- (1) **To receive a brief presentation from the lead officer for the Select Committee, on the identification of relevant priorities and work areas for the year ahead;**
- (2) **To consider the proposed terms of reference and work programme for the Select Committee for 2015/16; and**
- (3) **To recommend the terms of reference to the Overview and Scrutiny Committee for adoption.**

### **Report:**

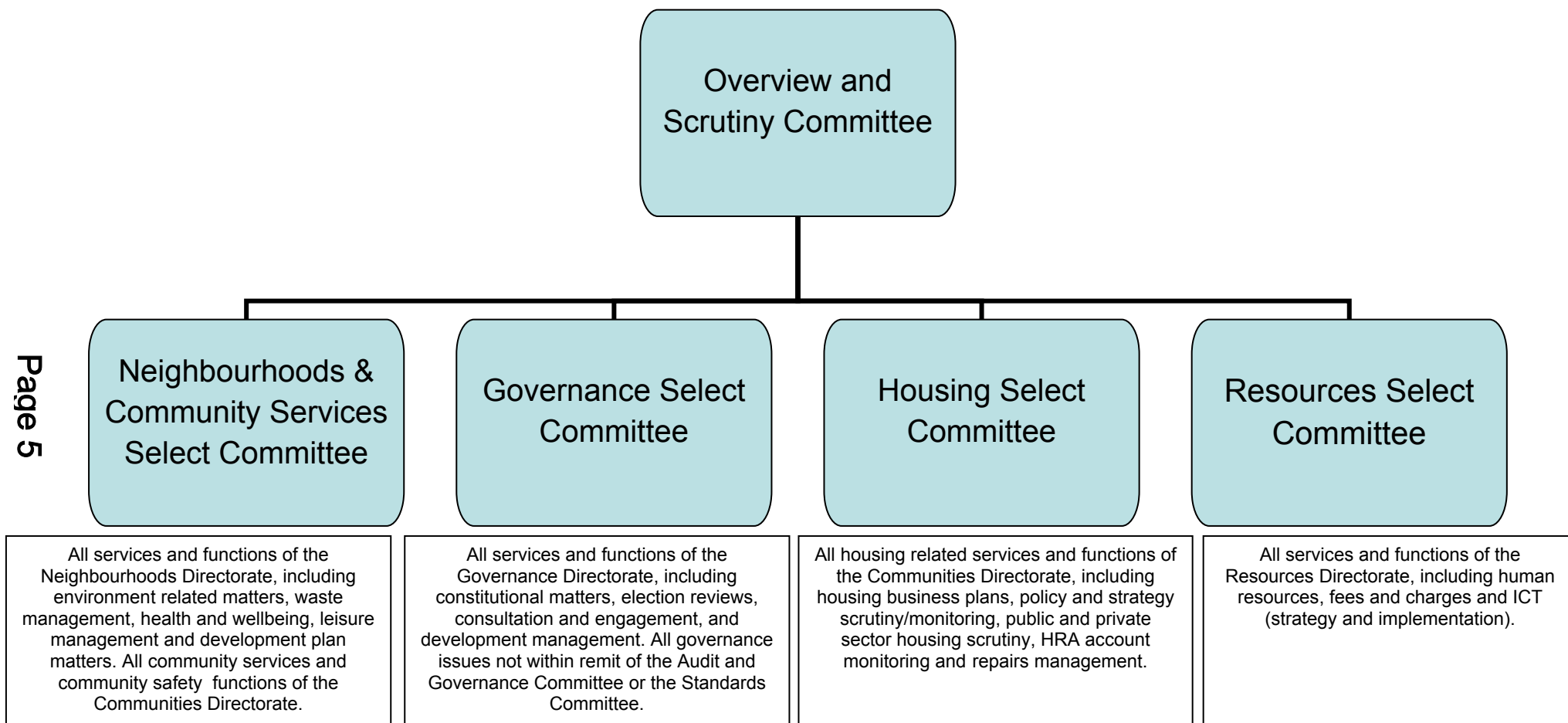
#### **Introduction**

1. The new overview and scrutiny framework, based on a structure of four 'select committees', has been introduced from the start of this municipal year. Details of the new framework are attached (Appendix 1).
2. The select committee framework is intended to improve previous arrangements that resulted in a situation where not all service areas were subject to scrutiny (if required) or allocated to a particular member group for scrutiny purposes. The framework ensures that all services have a 'reporting' route for overview and scrutiny and that there is clear scope to the scrutiny activities of each Committee. The following 'Lead Officers' have been nominated for each select committee:  
  
Governance Select Committee – N. Richardson (Assistant Director (Development Management))  
Housing Select Committee – A. Hall (Director of Communities)  
Neighbourhoods & Community Services Select Committee – D. Macnab (Director of Neighbourhoods)  
Resources Select Committee – P. Maddock (Assistant Director (Accountancy))
3. The respective lead officer will make a brief presentation to members on priorities for the activities of the Select Committee during 2015/16. In adopting the new framework, the Council was keen to stress that it did not wish to place additional burden on service directors in respect of attendance at meetings of the select committees, and meetings of the committees will therefore also be supported by the Assistant Directors relevant to specific topics under consideration.

4. The initial responsibility of the lead officers has been the development of terms of reference and work programmes for each select committee. The terms of reference reflect the scope of each select committee and provide for regular progress reporting on relevant matters to be made to the Overview and Scrutiny Committee, whilst ensuring consistency of operation across each of the select committees. The terms of reference are required to be considered by each select committee at the first meeting in the municipal year, and then be agreed by the Overview and Scrutiny Committee. The draft terms of reference for the Select Committee are attached as Appendix 2 to this report.
5. The work programmes for the Select Committee should be relevant and achievable, and be informed by relevant service aims and member priorities. The work programme is similarly required to be considered by each select committee at the first meeting, for subsequent and ongoing review by the Overview and Scrutiny Committee. The draft work programme for the Select Committee is attached as Appendix 3.
6. The select committee framework continues to provide for relevant scrutiny activity to be undertaken by way of the establishment (by the Overview and Scrutiny Committee) of task and finish panels as necessary. The new framework arrangements include provision for enhanced member training, particularly in the use of techniques to improve scrutiny activities.
7. The calendar of meetings for 2015/16 provides for meetings of each select committee to be held before the Overview and Scrutiny Committee in each cycle. This approach is intended to allow for meaningful reports of the activities of each select committee to be made to the Overview and Scrutiny Committee at each meeting.
8. The Select Committee is asked to consider its draft terms of reference and work programme for 2015/16 and to recommend these to the Overview and Scrutiny Committee for adoption.

# Overview and Scrutiny Select Committee Framework 2015/16

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## RESOURCES SELECT COMMITTEES

### TERMS OF REFERENCE 2015/16

**Title:** Resources Select Committee

**Status:** Select Committee

1. To undertake overview and scrutiny, utilising appropriate methods and techniques, of services and functions of the Resources Directorate, excluding those matters within remit of the Audit and Governance Committee, the Standards Committee or the Constitution Working Group;
2. To consider any matter referred to the Select Committee by the Overview and Scrutiny Committee;
3. To undertake quarterly performance monitoring in relation to the services and functions of the Resources Directorate, though review of progress against adopted key performance indicators and other appropriate measures;
4. To identify any matters within the services and functions of the Resources Directorate requiring in-depth scrutiny, for referral to the Overview and Scrutiny Committee;
5. To establish working groups as necessary to undertake any activity within these terms of reference;
6. To respond to applicable consultations as appropriate;

#### **Finance**

7. To consider the draft portfolio budgets for each year, and to evaluate and rank proposals for enhancing or reducing services where necessary, whilst ensuring consistency between policy objectives and financial demands;
8. To review key areas of income and expenditure for each portfolio on a quarterly basis throughout the year;

#### **Information and Communications Technology**

9. To monitor and review progress on the implementation of all major ICT systems;

#### **Value For Money**

10. To consider the Council's comparative value for money 'performance', and to recommend as required to the Finance and Performance Management Cabinet Committee, in respect of areas where further detailed investigation may be required;

**Human Resources**

11. To monitor and review areas of concern or significance that comes under Human Resources.

**Chairman:** Cllr Mohindra

DRAFT



## Resources Select Committee (Chairman – Cllr Mohindra)

### 2015/16

Item	Report Deadline/ Priority	Progress / Comments	Programme of Meetings
(1) To review the specific quarterly KPI's for 2015/16	Quarterly.	Progress reports to meetings: Q1 in October 2015; Q2 in December '15; Q3 in April '16	14 July 2015; 13 October; 08 December;
(2) Key Performance Indicators 2014/15– Outturn	Outturn KPI performance considered at the first meeting of each municipal year.	Outturn KPI performance report for 2014/15 for July 2015 meeting.	09 February 2016; 12 April
(3) Detailed Portfolio Budgets	Portfolio budgets considered on an annual basis jointly with the Finance & Performance Management Cabinet Committee.	Annual review of portfolio budgets to be considered at joint meeting with the F&P M Cabinet Committee in January of each year.	
(4) ICT Strategy - Progress	Progress against ICT Strategy considered on an annual basis each October.	Progress report to be considered at meeting on 13 October 2015. To include call/response handling and a report on options following introduction of new telephony system.	
(5) Fees and Charges 2016/17	Proposed fees and charges for 2016/17 to be considered at October 2015 meeting.	Proposed fees and charges considered on an annual basis each October.	
(6) Provisional Capital Outturn 2014/15	Provisional outturn for 2014/15 to be considered at July meeting.	Provisional Revenue Outturn considered on an annual basis at first meeting in each municipal year.	

(7) Provisional Revenue Outturn 2014/15	Provisional outturn for 2014/15 to be considered at July 2015 meeting.	Provisional Revenue Outturn considered on an annual basis at first meeting in each municipal year.	
(8) Sickness Absence	Half-yearly progress reports for 2015/16 to be considered at December and April meetings.	Detailed progress against achievement of sickness absence targets reviewed on a six-monthly basis	

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**Report to: Resources Select Committee**

**Date of meeting: 14 July 2015**



SCRUTINY



Epping Forest District Council

**Portfolio:** Finance (Councillor S. Stavrou)

**Subject:** Key Performance Indicators 2014/15 - Quarter 4 (Outturn) Performance

**Officer contact for further information:** Barbara Copson (01992 564042)

**Democratic Services Officer:** A. Hendry (01992 564246)

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### **Recommendations/Decisions Required:**

**That the Select Committee review outturn performance in relation to the key performance indicators within its areas of responsibility.**

### **Executive Summary:**

Pursuant to the Local Government Act 1999, the Council is required to make arrangements to secure continuous improvement in the way in which its functions and services are exercised, having regard to a combination of economy, efficiency and effectiveness.

As part of the duty to secure continuous improvement, a range of Key Performance Indicators (KPI) relevant to the Council's services and key objectives, are adopted each year. Performance against KPIs is monitored on a quarterly basis, and has previously been a focus of inspection in external assessments and judgements of the overall progress of the authority.

### **Reasons for Proposed Decision:**

The KPIs provide an opportunity for the Council to focus attention on how specific areas for improvement will be addressed, and how opportunities will be exploited and better outcomes delivered.

A number of KPIs are used as performance measures for the Council's key objectives for each year. It is important that relevant performance management processes are in place to review and monitor performance against the key objectives, to ensure their continued achievability and relevance, and to identify proposals for appropriate corrective action in areas of slippage or under performance.

### **Other Options for Action:**

No other options are appropriate in this respect. Failure to monitor and review KPI performance and to consider corrective action where necessary could have negative implications for judgements made about the Council's progress, and might mean that opportunities for improvement are lost.

## Report:

1. A range of thirty-six Key Performance Indicators (KPI) for 2014/15 was adopted by the Finance and Performance Management Cabinet Committee in March 2014. The KPIs are important to the improvement of the Council's services and the achievement of its key objectives, and comprise a combination of some former statutory indicators and locally determined performance measures. The aim of the KPIs is to direct improvement effort towards services and the national priorities and local challenges arising from the social, economic and environmental context of the district, that are the focus of the key objectives.
2. Progress in respect of each of the KPIs is reviewed by the relevant Portfolio Holder, Management Board, and overview and scrutiny at the conclusion of each quarter. In order to enhance the value of the on-going review of KPI performance throughout each year, no indicators are subject to scrutiny or performance reporting at year-end only.
3. Improvement plans are produced for all of the KPIs each year, setting out actions to be implemented in order to achieve target performance, and to reflect changes in service delivery. In view of the corporate importance attached to the KPIs, the improvement plans are agreed by Management Board and are also subject to ongoing review between the relevant service director and Portfolio Holder over the course of the year.
4. As part of the overview and scrutiny review undertaken in 2013/14, changes were made to arrangements for the quarterly review of KPI performance. From the 2014/15 municipal year, Select Committees (formerly Scrutiny Panels) became responsible for the review of quarterly performance against specific KPIs within their areas of responsibility. Therefore this report includes in detail only those indicators which fall within the areas of responsibility of the Resources Select Committee.

### Key Performance Indicators 2014/15 - Quarter 4 (Outturn) Performance

5. The overall position with regard to the achievement of target performance for **all** of the KPIs at the end of the year (31 March 2015) of the year, was as follows:
  - (a) 26 (72%) indicators achieved the cumulative end of year target;
  - (b) 10 (28%) indicators did not achieve the cumulative end of year target, although
  - (c) 1 (3%) of these KPIs performed within the agreed tolerance for the indicator.
6. Eleven (11) of the Key Performance Indicators for 2014/15 fall within the Resources Select Committee areas of responsibility. The overall position with regard to the achievement of target performance at the end of the year for these eleven indicators, was as follows:
  - (a) 7 (64%) indicators achieved the cumulative fourth quarter target, and
  - (b) 4 (36%) indicators did not achieve the cumulative fourth quarter target.
7. A headline end of year performance summary in respect of each of the KPIs falling within the Resources Select Committee areas of responsibility for 2014/15, is attached as Appendix 1 to this agenda together with details of the specific twelve (12) month performance for each indicator.
8. The 'amber' performance status used in the KPI report identifies indicators that have missed the agreed target for the quarter, but where performance is within an agreed tolerance or range. The KPI tolerances were agreed by Management Board when targets for the KPIs were set in February 2014, or were subsequently determined by the appropriate service directors.
9. The Select Committee is requested to review outturn performance in relation to the KPIs for 2014/15 within its areas of responsibility.

**Resource Implications:**

Resource requirements for actions to achieve specific KPI performance for 2014/15 will have been identified by the responsible service director/chief officer and reflected in the budget for the year.

**Legal and Governance Implications:**

There are no legal or governance implications arising from the recommendations of this report. Relevant implications arising from actions to achieve specific KPI performance for 2014/15 will have been identified by the responsible service director/chief officer.

**Safer, Cleaner, Greener Implications:**

There are no implications arising from the recommendations of this report in respect of the Council's commitment to the Climate Local Agreement, the corporate Safer, Cleaner, Greener initiative, or any crime and disorder issues within the district. Relevant implications arising from actions to achieve specific KPI performance for 2014/15 will have been identified by the responsible service director/chief officer.

**Consultation Undertaken:**

The performance information and targets set out in this report have been submitted by each appropriate service director and have been reviewed by Management Board. The individual KPI improvement plans for 2014/15 will be agreed by the Board.

**Background Papers:**

Fourth-quarter KPI submissions are held by the Performance Improvement Unit. KPI calculations and supporting documentation is held by respective service directorates

**Impact Assessments:*****Risk Management***

There are no risk management issues arising from the recommendations of this report. Relevant issues arising from actions to achieve specific KPI performance for 2014/15 will have been identified by the responsible service director/chief officer.

***Equality:***

There are no equality implications arising from the recommendations of this report. Relevant implications arising from actions to achieve specific KPI performance for 2014/15 will have been identified by the responsible service director/chief officer.

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Quarterly Indicators		Quarter 1		Quarter 2		Quarter 3		Quarter 4		Is year-end target likely to be achieved?
		Tgt	Actual	Tgt	Actual	Tgt	Actual	Tgt	Actual	

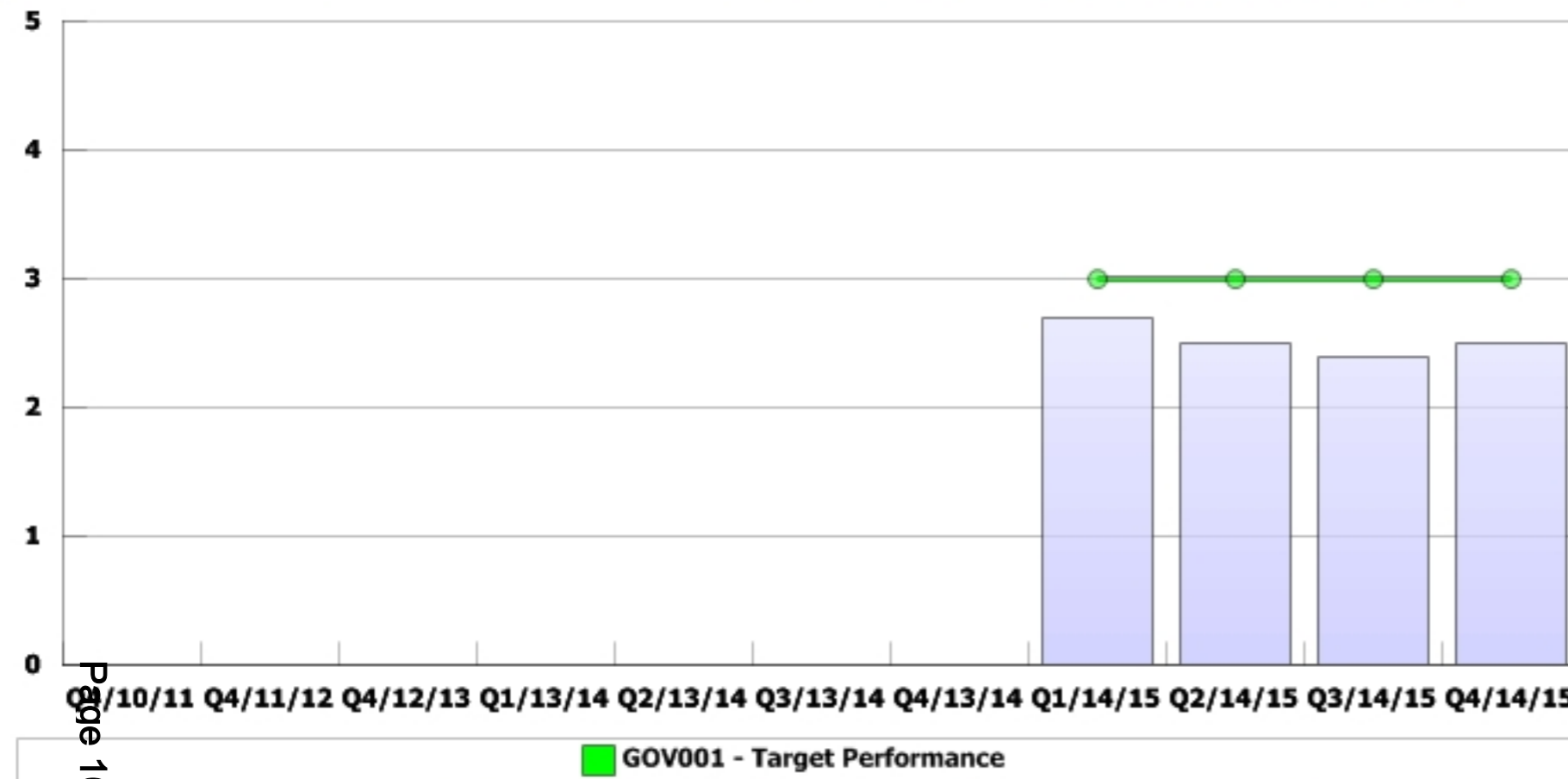
**Finance & Performance Management Scrutiny Panel**

GOV001	(Website Satisfaction) (Stars)	3.0	2.7		3.0	2.5		3.0	2.4		3.0	2.5		No
GOV002	(Commercial rent arrears) (%)	3.00%	4.73%		3.00%	4.86%		3.00%	5.17%		3.00%	5.33%		No
GOV003	(Commercial premises let) (%)	98.00%	97.97%		98.00%	97.63%		98.00%	98.31%		98.00%	98.98%		Yes
RES001	(Sickness absence) (days)	1.69	2.03		3.05	4.21		4.82	6.51		7.00	9.20		No
RES002	(Invoice payments) (%)	97%	96%		97%	95%		97%	95%		97%	94%		No
RES003	(Council Tax collection) (%)	27.03%	27.32%		51.94%	52.40%		77.56%	77.63%		97.00%	97.79%		Yes
RES004	(NNDR Collection) (%)	29.68%	28.43%		55.97%	53.63%		82.33%	78.72%		97.70%	97.86%		Yes
RES005	(New benefit claims) (days)	25.00	23.06		25.00	22.55		25.00	21.63		25.00	21.74		Yes
RES006	(Benefits changes) (days)	10.00	8.36		10.00	7.87		10.00	8.00		6.00	4.74		Yes
RES007	(Benefit fraud) (no.)	47	32		125	81		169	188		250	308		Yes
RES008	(Proven fraud) (%)	35%	28%		35%	36%		35%	55%		35%	66%		Yes

**Additional Information:**

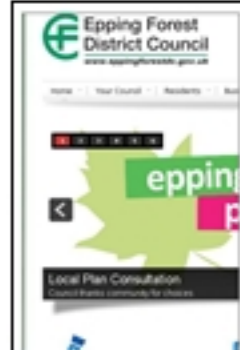
For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

**Current and previous quarters performance**



Quarter	Target	Actual	
Q4/14/15	3.0	2.5	X
Q3/14/15	3.0	2.4	X
Q2/14/15	3.0	2.5	X
Q1/14/15	3.0	2.7	X
Q4/13/14		0.0	
<b>Annual</b>	<b>2014/15 - 3 Stars</b>		
<b>Target:</b>	<b>2013/14 - N/A</b>		

Indicator of good performance: A higher level is good  
 ↑ is the direction of improvement



Is it likely that the target will be met at the end of the year?  
 No

**Comment on current performance (including context):**

(Q4 2014/15) The user feedback tool was implemented in April 2014. The user can select a happy, neutral or sad face and leave comments which are linked to the page. For April 2014 to March 2015 there were 81 replies consisting of 21 happy, 19 neutral and 41 sad giving an average of 2.5.

Up to the end of Q4 the cumulative number of website hits was 3,771,390 and therefore the number of satisfaction responses (81) represents a miniscule sample (approx. 0.002%).

**Corrective action proposed (if required):**

(Q4 2014/15) This indicator is being replaced in 2015/16 with 3 new indicators to better ascertain customer satisfaction.

- The new indicators will measure
- 1 - uptime
- 2 - broken links
- 3 - effective navigation

The combination of uptime, broken links and effective navigation all have an impact on user satisfaction. Together they are a better indication as to whether customer needs are being met when visiting the website.

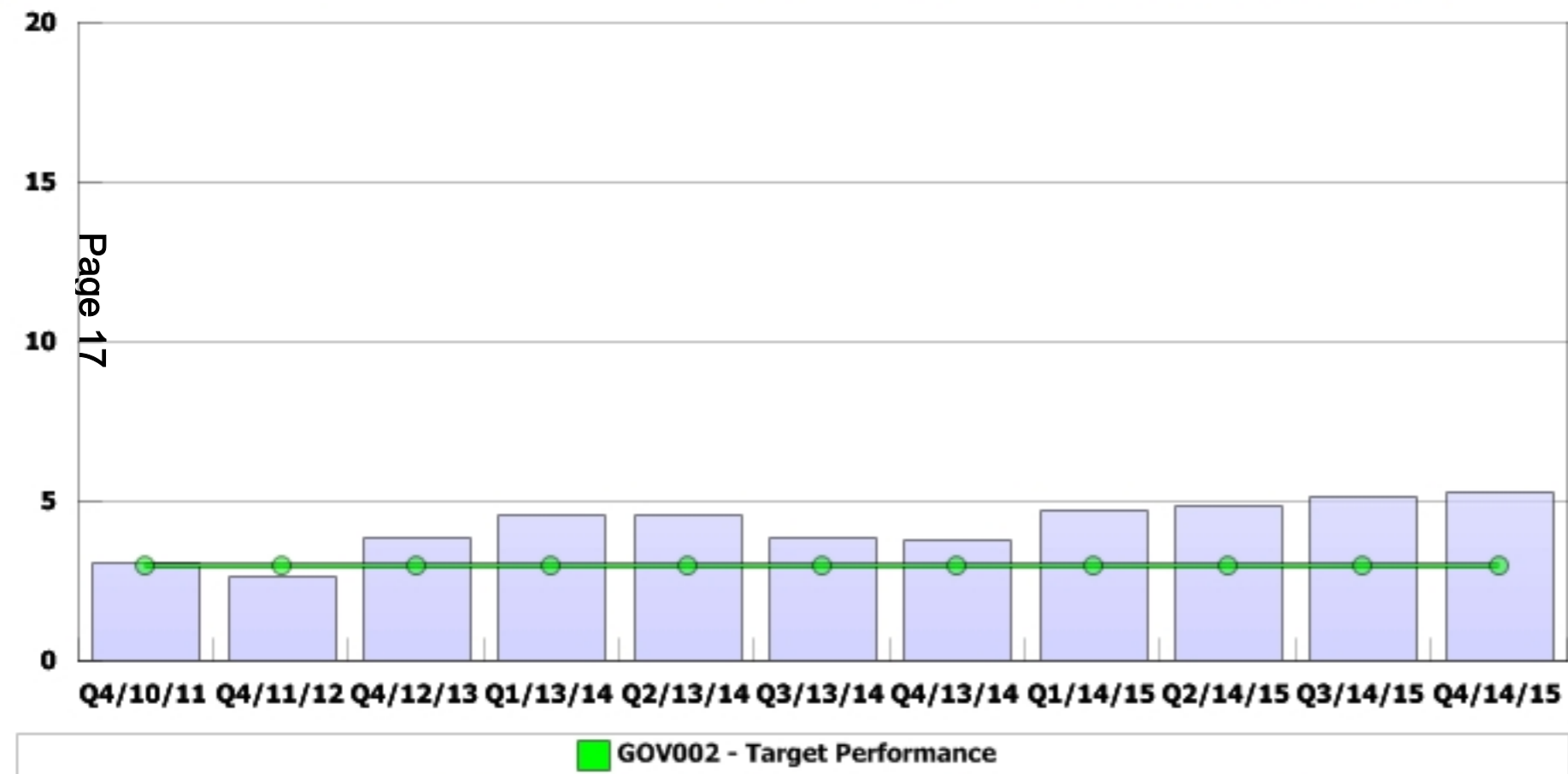


**GOV002 What percentage of the rent we were due to be paid for our commercial premises was not paid?**

**Additional Information:** This indicator is a measure of a local authority's rent collection and arrears recovery service for its property portfolio and assists in monitoring the collection of important income to the Council. Performance against this indicator is reported on a quarterly basis.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

**Current and previous quarters performance**



Quarter	Target	Actual	Status
Q4/14/15	3.00%	5.33%	✗
Q3/14/15	3.00%	5.17%	✗
Q2/14/15	3.00%	4.86%	✗
Q1/14/15	3.00%	4.73%	✗
Q4/13/14	3.00%	3.80%	✗

**Annual Target:** 2014/15 - 3.00%  
 2013/14 - 3.00%

**Indicator of good performance:**  
 A lower percentage is good

↓ is the direction of improvement



**Is it likely that the target will be met at the end of the year?**

No



**Comment on current performance (including context):**

(Q4 2014/15) The debt has increased slightly by approximately £6,700. This is very similar to the previous quarter and highlights the need for closer monitoring of specific debtors and the need for regular arrears meetings.

**Corrective action proposed (if required):**

(Q4 2014/15) Closer arrears monitoring will commence this quarter especially in respect of tenants with a prolonged history of indebtedness.

**Additional Information:** This indicator monitors the effectiveness of the local authority's asset management function and helps to monitor the vitality of the Council's commercial and industrial portfolio. Performance against this indicator is reported on a quarterly basis.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on [performance@eppingforestdc.gov.uk](mailto:performance@eppingforestdc.gov.uk) or by telephone on 01992 564472

Current and previous quarters performance



Is it likely that the target will be met at the end of the year?

Yes

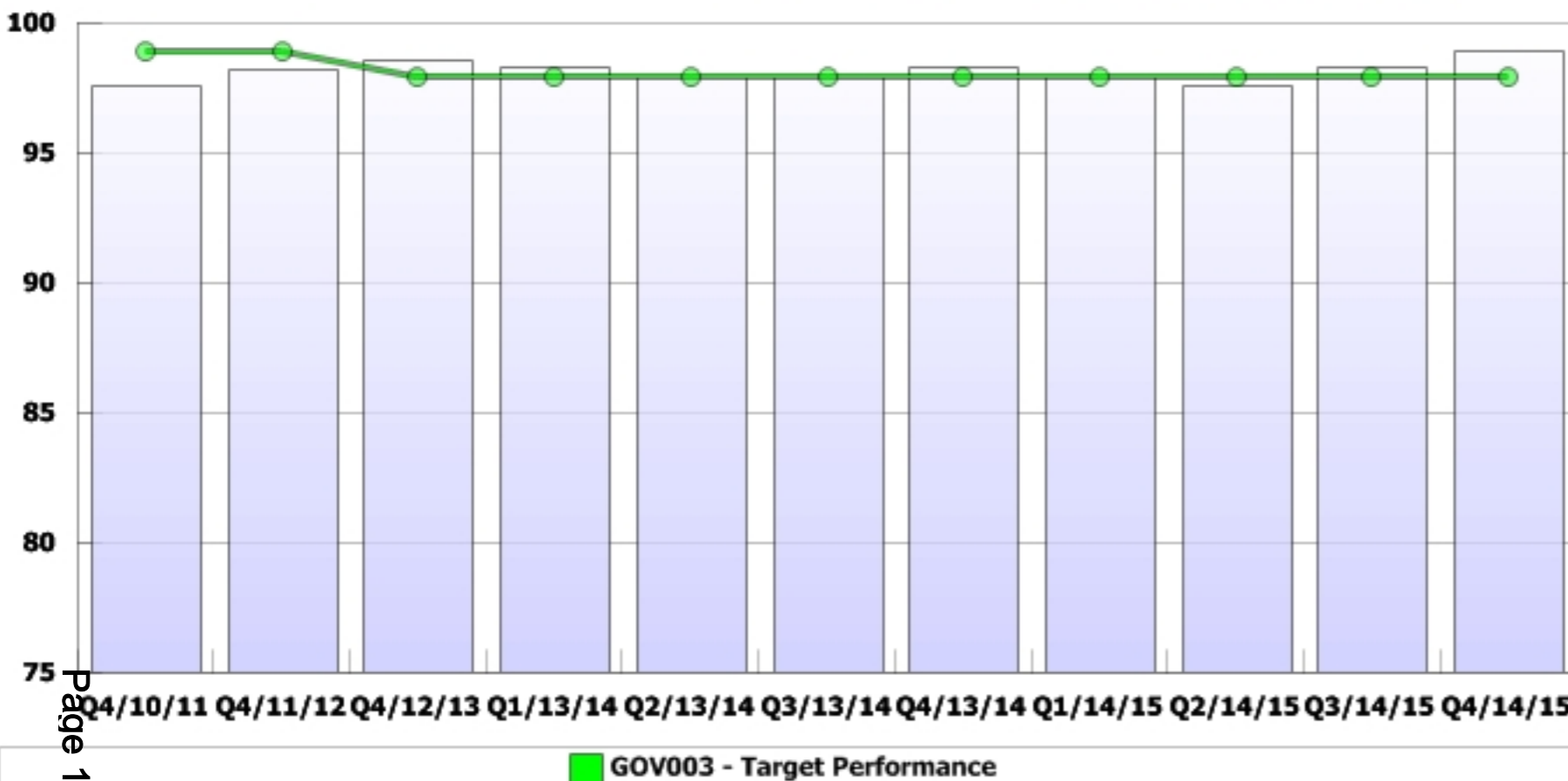
Quarter	Target	Actual
Q4/14/15	98.00%	98.98%
Q3/14/15	98.00%	98.31%
Q2/14/15	98.00%	97.63%
Q1/14/15	98.00%	97.97%
Q4/13/14	98.00%	98.31%



Annual Target: 2014/15 - 98.00%  
2013/14 - 98.00%

Indicator of good performance: A higher percentage is good

↑ is the direction of improvement



GOV003 - Target Performance

Comment on current performance (including context):

(Q4 2014/15) Another strong quarter in terms of void minimisation. Vacancy rate has been reduced slightly as a result of progressing lettings of properties which were previously under offer.

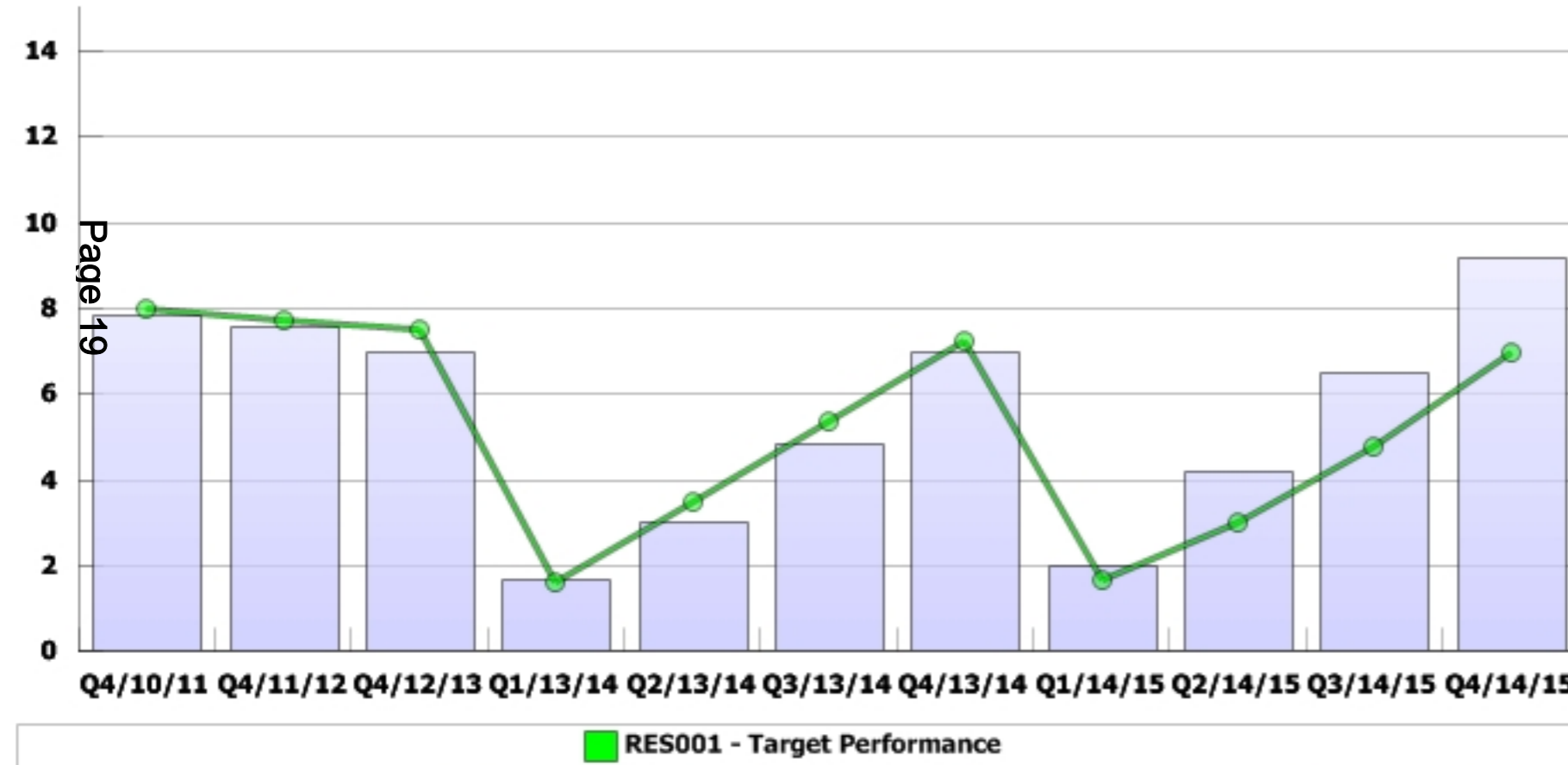
Corrective action proposed (if required):

(Q4 2014/15) Nothing further to be done.

**Additional Information:** This indicator monitors the level of staff sickness absence across the authority, and supports the implementation of the Council's Managing Absence Policy. Quarterly targets and performance details for this indicator represent the cumulative total for the year to date.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

Current and previous quarters performance



Quarter	Target	Actual	Status
Q4/14/15	7.00	9.20	✗
Q3/14/15	4.82	6.51	✗
Q2/14/15	3.05	4.21	✗
Q1/14/15	1.69	2.03	✗
Q4/13/14	7.25	7.01	✓

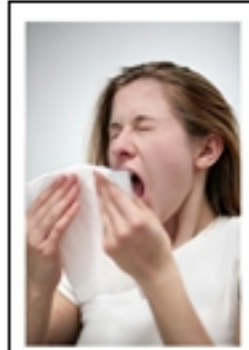
Annual Target: 2014/15 - 7.00 days  
 Target: 2013/14 - 7.25 days

Indicator of good performance:  
 A lower number of days is good

↓ is the direction of improvement

Is it likely that the target will be met at the end of the year?

No



Comment on current performance (including context):

(Q4 2014/15) Sickness absence has increased in every quarter compared to last year, also compared to the quarterly targets set for this year.

There has been an increase of an average of 2.19 days per employee compared to 2013/14.

Corrective action proposed (if required):

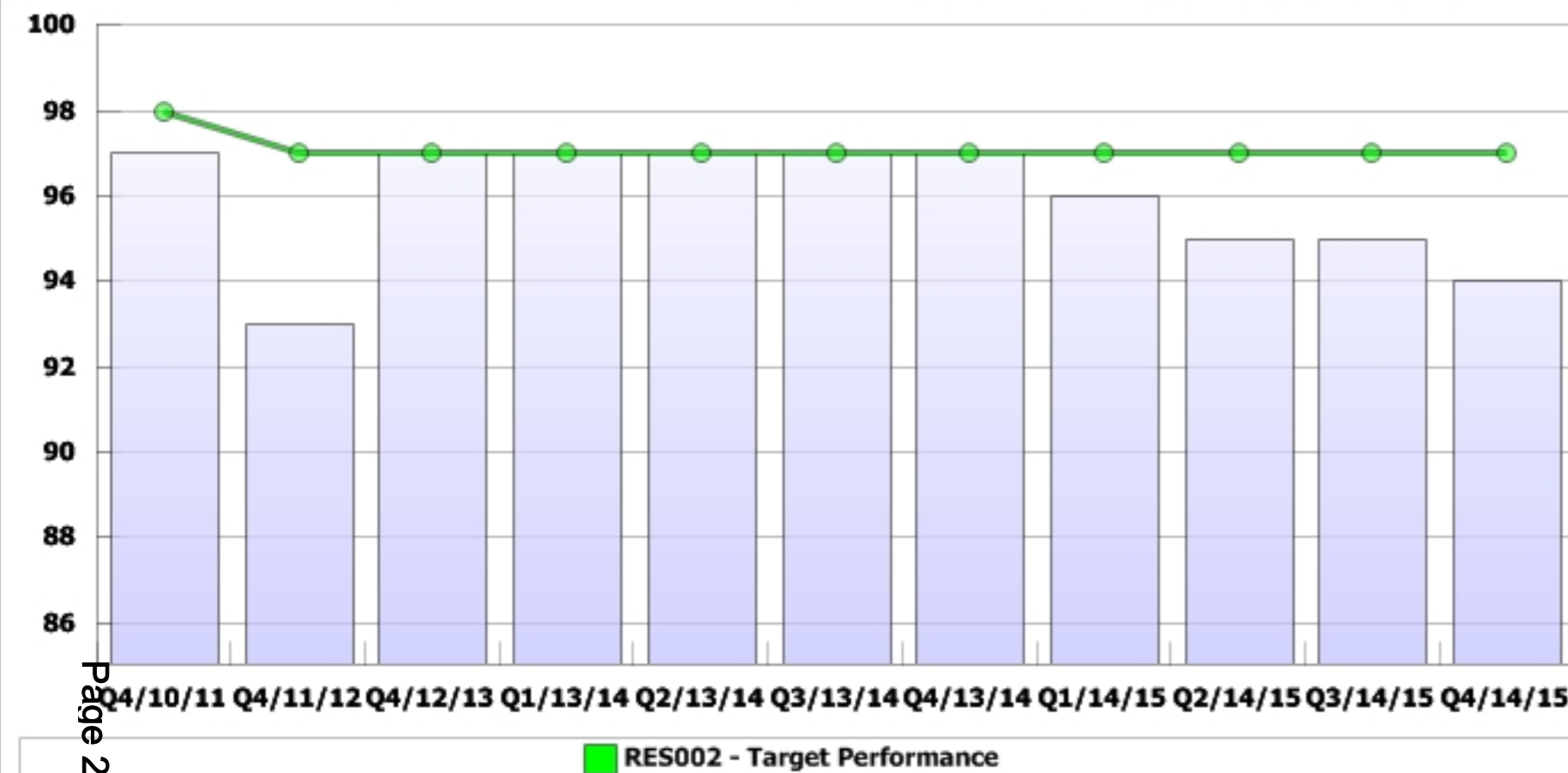
(Q4 2014/15) HR continue to provide monthly information to directors regarding sickness absence in their individual directorates. A reminder has been circulated to managers regarding the sickness absence trigger levels and the requirement to undertake an evaluation meeting with staff who meet one or both of the trigger levels.

HR will provide detailed information on sickness absence to the appropriate Select Committee and Management Board.

**Additional Information: This indicator encourages the prompt payment of undisputed invoices for commercial goods and services**

For enquiries regarding this indicator contact the Performance Improvement Unit by email on [performance@eppingforestdc.gov.uk](mailto:performance@eppingforestdc.gov.uk) or by telephone on 01992 564472

### Current and previous quarters performance



Quarter	Target	Actual
Q4/14/15	97%	94%
Q3/14/15	97%	95%
Q2/14/15	97%	95%
Q1/14/15	97%	96%
Q4/13/14	97%	97%

Annual Target: 2014/15 - 97.00%  
2013/14 - 97.00%

Indicator of good performance:  
A higher percentage is good

↑ is the direction of improvement

Is it likely that the target will be met at the end of the year?

No

### Comment on current performance (including context):

(Q4 2014/15) - Performance for quarter 4 has fallen by a further percentage point to 94%. Around 56% of all invoices processed originate in the Communities Directorate and many of them require authorisation from off site depots. Reducing processing cycle times for these invoices would have the largest impact on overall on this indicator. 76% of local supplier invoices were paid within 20 days.

### Corrective action proposed (if required):

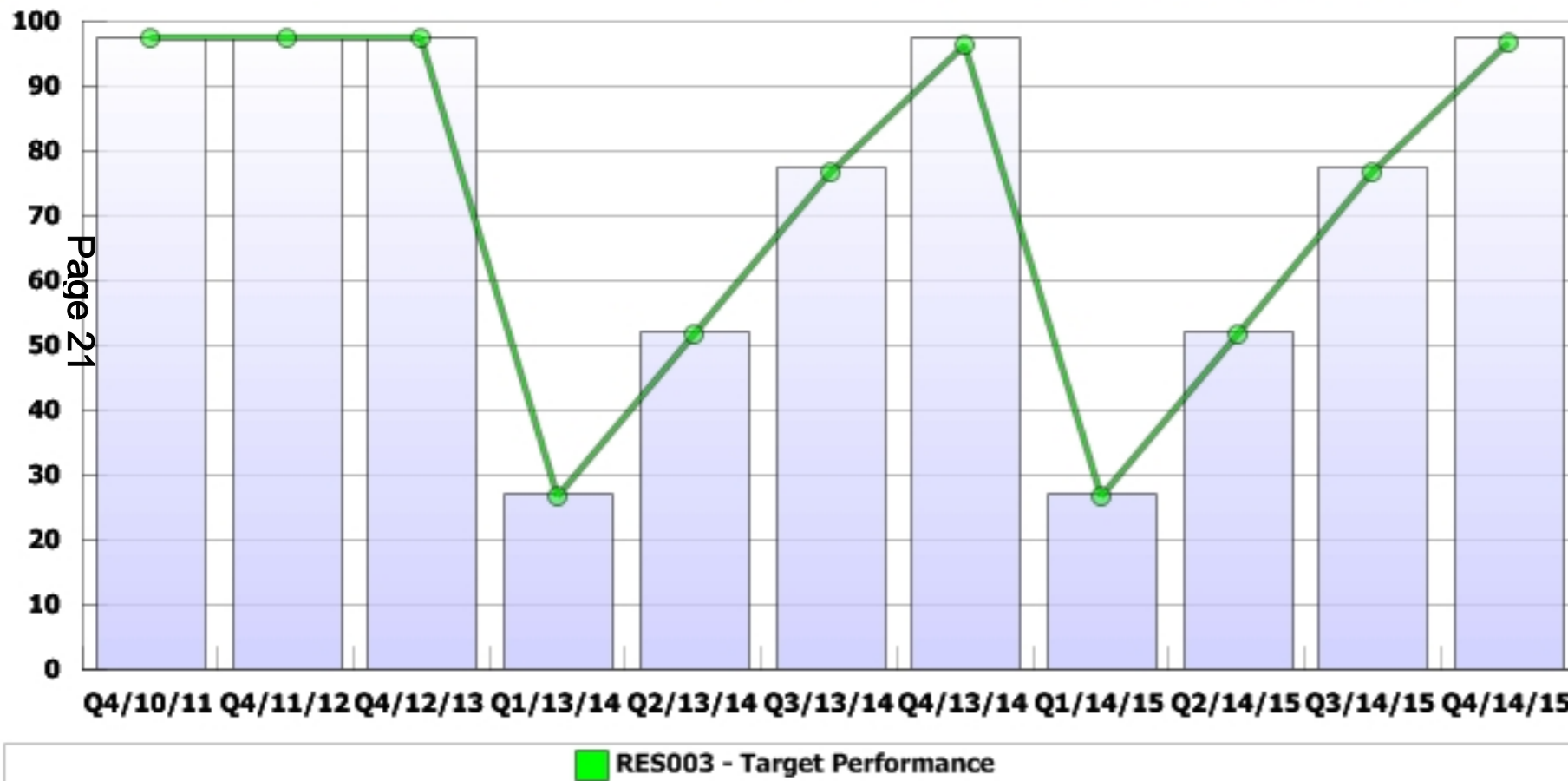
(Q4 2014/15) - Staff from the Communities and Resources Directorates have met to discuss ways to reduce invoice processing cycles. The findings from the ongoing review will be used to improve processing times in all directorates.

It has also been noted that disputed invoices generally have an adverse impact on the indicator if the invoices are not marked as disputed at an early stage. A reminder will be issued to all Directorates to emphasise this point.

**Additional Information:** This indicator monitors the rate of collection of Council Tax. Quarterly targets and performance details for this indicator represent the cumulative total for the year to date.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

Current and previous quarters performance



Quarter	Target	Actual
Q4/14/15	97.00%	97.79%
Q3/14/15	77.56%	77.63%
Q2/14/15	51.94%	52.40%
Q1/14/15	27.03%	27.32%
Q4/13/14	96.60%	97.62%



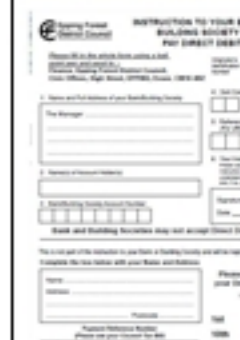
Annual Target: 2014/15 - 97.00%  
2013/14 - 96.60%

Indicator of good performance:  
A higher percentage is good

↑ is the direction of improvement

Is it likely that the target will be met at the end of the year?

Yes



Comment on current performance (including context):

(Q4 2014/15) The collection performance was 0.79% above target and a 0.17% improvement on 2013/14.

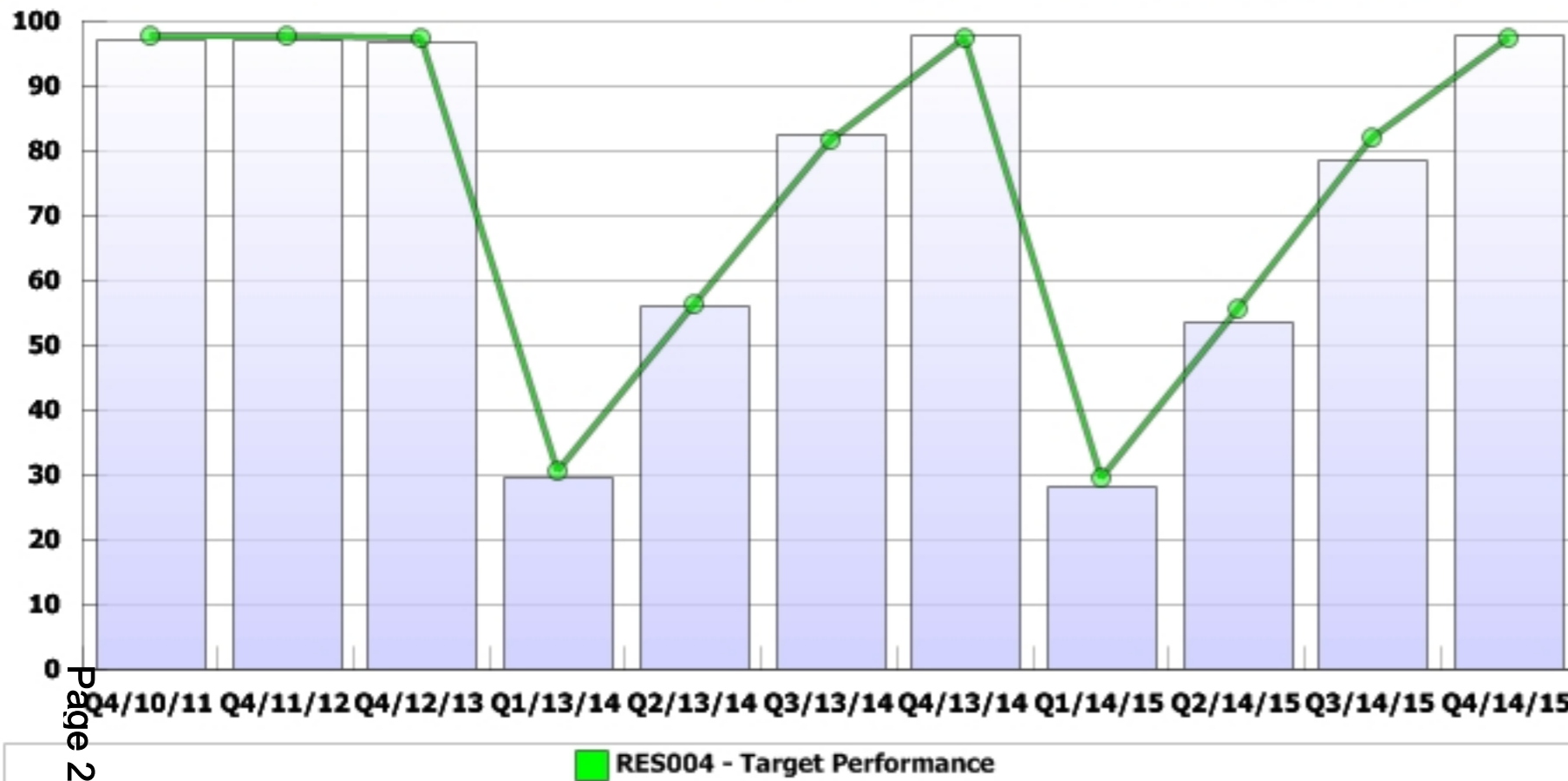
Corrective action proposed (if required):

(Q4 2014/15) Collection and recovery procedures are in place for outstanding debts.

**Additional Information:** This indicator monitors the rate of collection of National Non-Domestic rates. Quarterly targets and performance details for this indicator represent the cumulative total for the year to date.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

Current and previous quarters performance



Quarter	Target	Actual	Status
Q4/14/15	97.70%	97.86%	✓
Q3/14/15	82.33%	78.72%	✗
Q2/14/15	55.97%	53.63%	✗
Q1/14/15	29.68%	28.43%	✗
Q4/13/14	97.50%	98.09%	✓

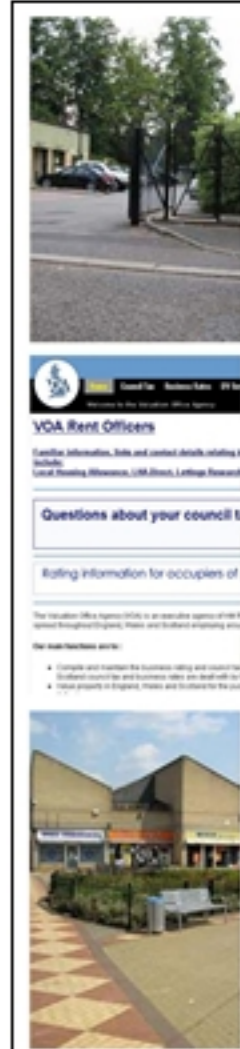
Annual Target: 2014/15 - 97.70%  
2013/14 - 97.50%

Indicator of good performance:  
A higher percentage is good

↑ is the direction of improvement

Is it likely that the target will be met at the end of the year?

Yes



Comment on current performance (including context):

(Q4 2014/15) The collection performance was 0.16% above target. There was a slight reduction in the collection rate of 2013/14 which was predominantly caused by an increase in debit in March as a number of new assessments, mainly radio masts, came into the valuation list for which there was no time to collect by 31 March.

Corrective action proposed (if required):

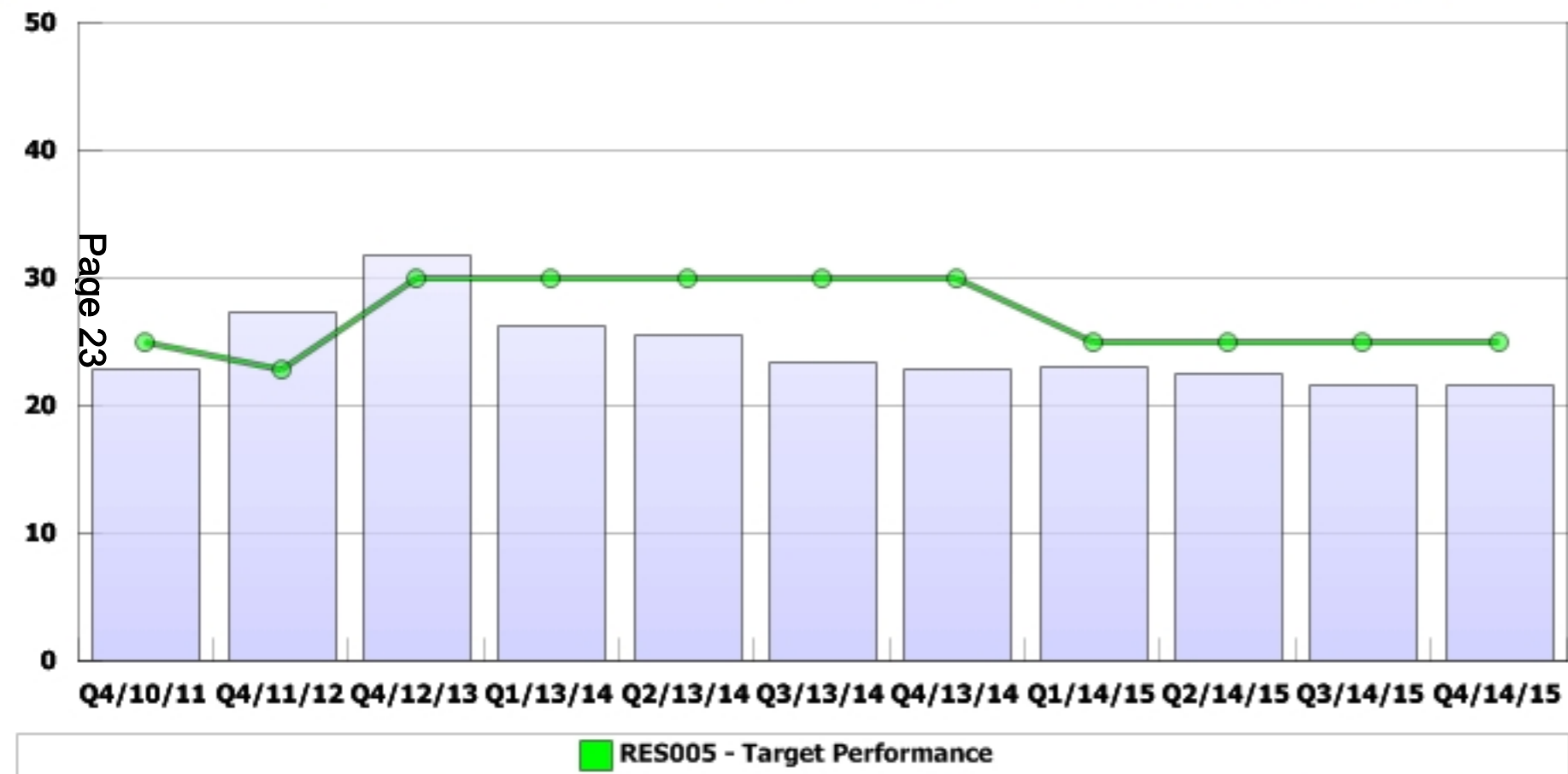
(Q4 2014/15) The Council is taking recovery action to collect the outstanding debts.

**RES005 On average, how many days did it take us to process new benefit claims?**

**Additional Information:** This indicator monitors the administration of Housing and Council Tax Benefit. Targets and performance are measured in days.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

**Current and previous quarters performance**



Quarter	Target	Actual
Q4/14/15	25.00	21.74
Q3/14/15	25.00	21.63
Q2/14/15	25.00	22.55
Q1/14/15	25.00	23.06
Q4/13/14	30.00	23.00

**Annual Target:** 2014/15 - 25.00 days  
 2013/14 - 30.00 days  
**Indicator of good performance:**  
 A lower number of days is good  
 ↓ is the direction of improvement

Is it likely that the target will be met at the end of the year?  
 Yes

**Comment on current performance (including context):**

(Q4 2014/15) - Processing times in 2014/15 have improved on the 2013/14 performance of 23.00 days. The target has been met.

**Corrective action proposed (if required):**

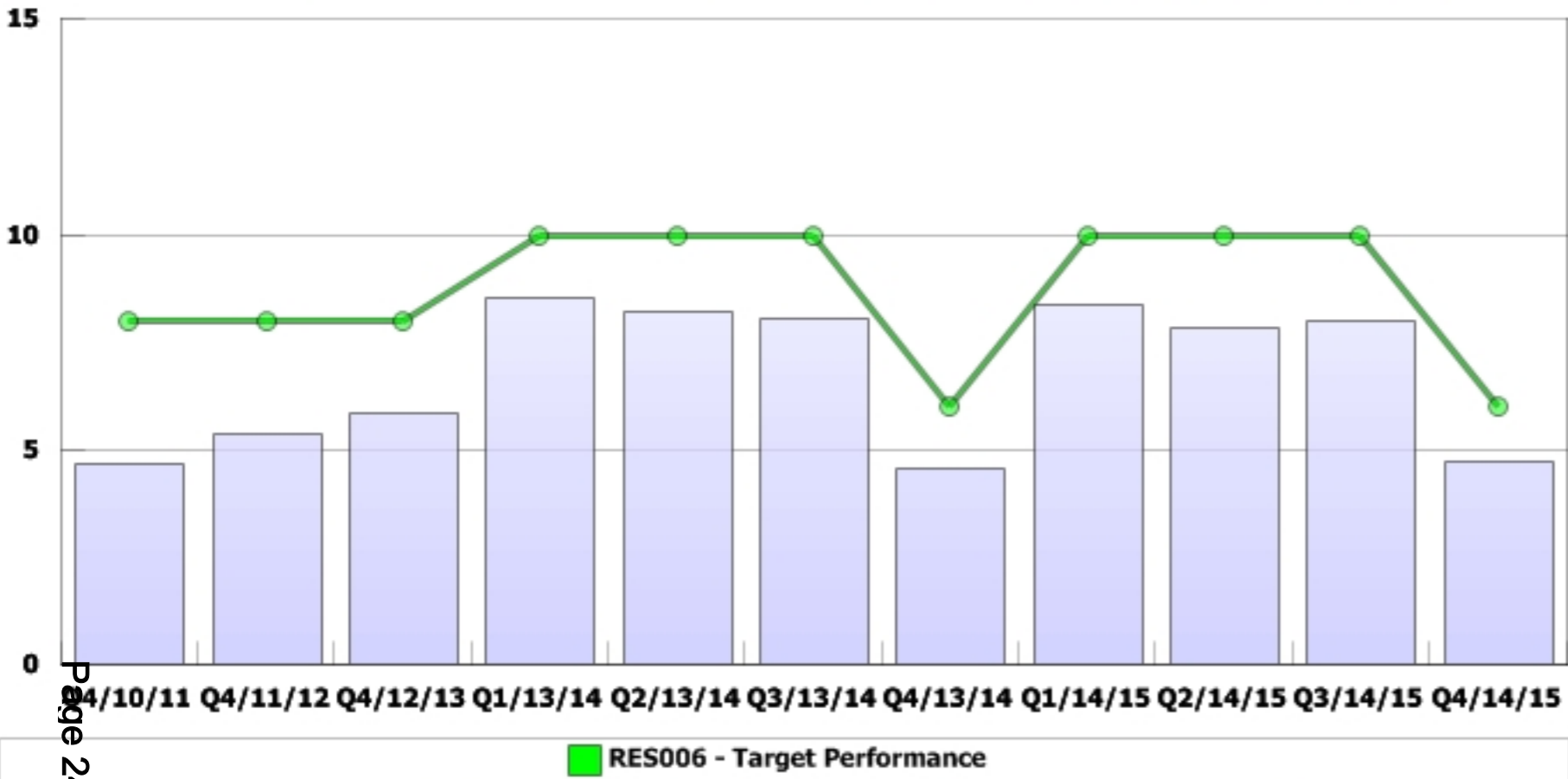
(Q4 2014/15) - Performance is monitored on a weekly basis and improvements to processes are made when appropriate.

**RES006 On average, how many days did it take us to process notices of a change in a benefit claimant's circumstances?**

**Additional Information:** This indicator monitors the administration of Housing and Council Tax Benefit. Targets and performance are measured in days.

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

**Current and previous quarters performance**



Quarter	Target	Actual	Performance
Q4/14/15	6.00	4.74	✓
Q3/14/15	10.00	8.00	✓
Q2/14/15	10.00	7.87	✓
Q1/14/15	10.00	8.36	✓
Q4/13/14	6.00	4.58	✓

**Annual Target:** 2014/15 - 6.00 days  
 2013/14 - 6.00 days  
**Indicator of good performance:**  
 A lower number of days is good  
 ↓ is the direction of improvement

Is it likely that the target will be met at the end of the year?  
 Yes

**Comment on current performance (including context):**

(Q4 2014/15) - Processing times in 2014/15 have improved on the 2013/14 performance of 4.58 days. The target has been met

**Corrective action proposed (if required):**

(Q4 2014/15) - Performance is monitored on a weekly basis and improvements to processes are made when appropriate.

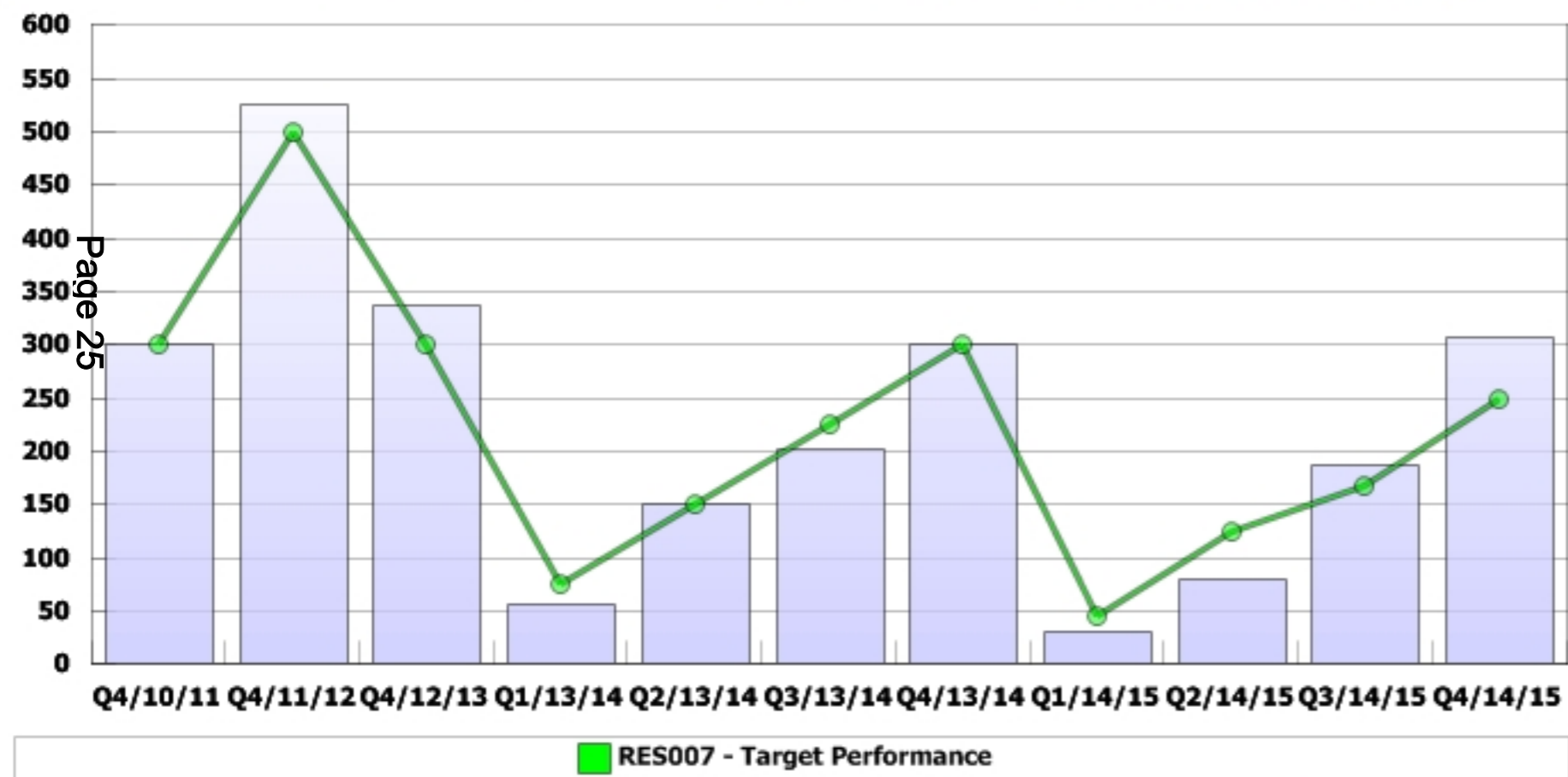


**RES007 How many benefits fraud investigations were completed by the Council?**

**Additional Information: This indicator monitors the effectiveness of the Benefit Fraud Team**

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

**Current and previous quarters performance**



Quarter	Target	Actual	Status
Q4/14/15	250	308	✓
Q3/14/15	169	188	✓
Q2/14/15	125	81	✗
Q1/14/15	47	32	✗
Q4/13/14	300	301	✓

**Annual Target:** 2014/15 - 250  
2013/14 - 300

**Indicator of good performance:**  
A higher number is good

↑ is the direction of improvement

Is it likely that the target will be met at the end of the year?

Yes

**Comment on current performance (including context):**

(Q3 2014/15) - Although there has been a lack of resources due to long term sickness, the target has been met for the year

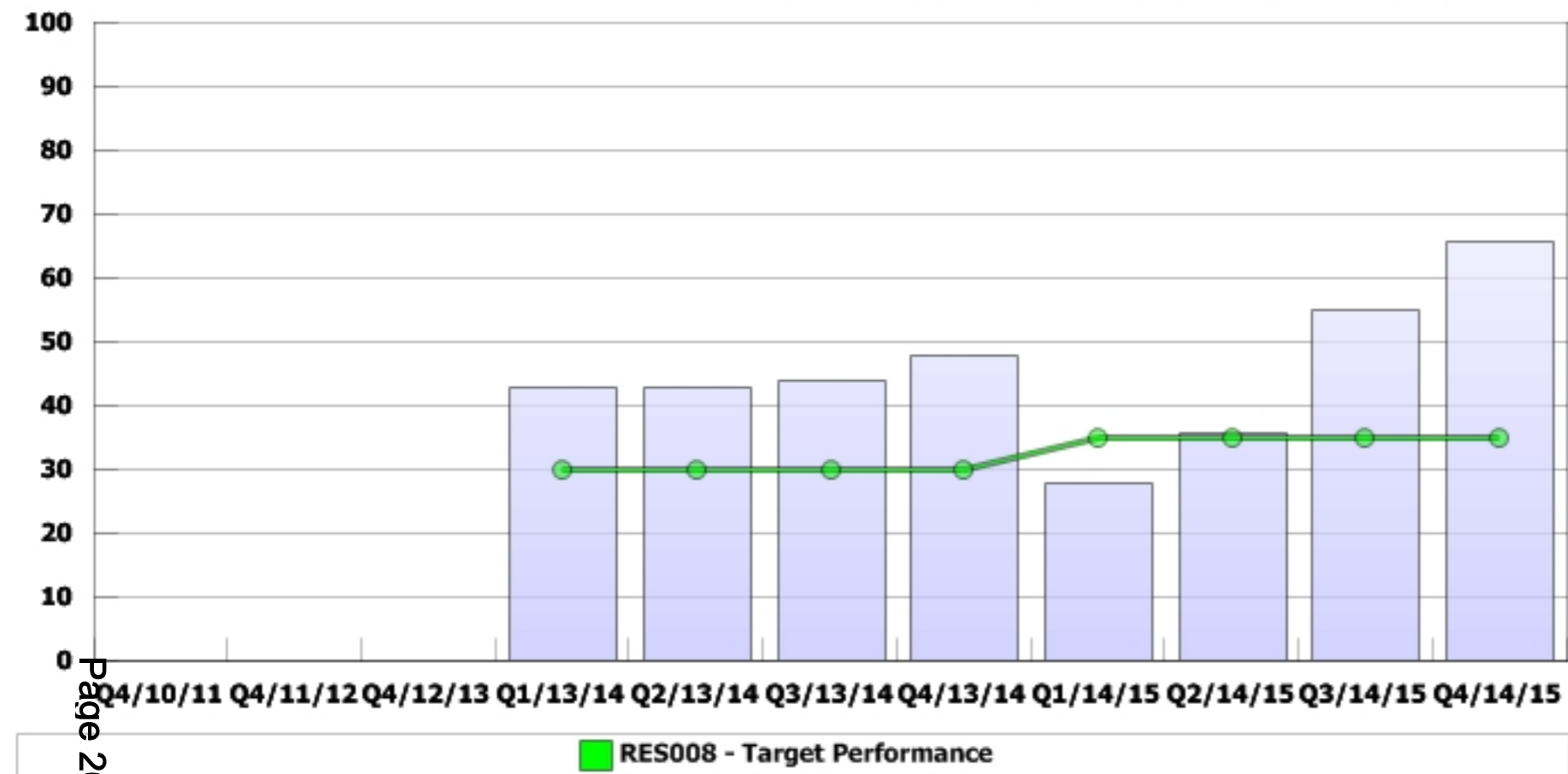
**Corrective action proposed (if required):**

(Q4 2014/15) - Investigation performance will continue to be monitored until 1 October 2015 when Housing Benefit investigation is to be transferred to the Single Fraud Investigation Service. In view of the impending transfer, this KPI will not continue for 15/16.

Additional Information: This indicator monitors the effectiveness of the Benefit Fraud Team

For enquiries regarding this indicator contact the Performance Improvement Unit by email on performance@eppingforestdc.gov.uk or by telephone on 01992 564472

Current and previous quarters performance



Quarter	Target	Actual	Status
Q4/14/15	35%	66%	✓
Q3/14/15	35%	55%	✓
Q2/14/15	35%	36%	✓
Q1/14/15	35%	28%	✗
Q4/13/14	30%	48%	✓

Annual Target: 2014/15 - 35%  
 2013/14 - 30%

Indicator of good performance:  
 A higher number is good

↑ is the direction of improvement

Is it likely that the target will be met at the end of the year?  
 Yes

Comment on current performance (including context):

(Q4 2014/15) - Fraud has been proven in a high percentage of the cases investigated and the target has been met for the year.

Corrective action proposed (if required):

(Q4 2014/15) - Investigation performance will continue to be monitored until 1 October 2015 when Housing Benefit investigation is to be transferred to the Single Fraud Investigation Service. In view of the impending transfer, this KPI will not continue for 15/16.



### **Report to the Resources Select Committee**

**Date of meeting: 14 July 2015**

**Subject:** Sickness Absence

**Officer contact for further information:** Paula Maginnis (01992564536)

**Committee Secretary:** Adrian Hendry (01992564246)

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#### **Recommendations/Decisions Required:**

**That the Committee notes the report on sickness absence.**

#### **Executive Summary**

This report provides information on the Council's absence figures for Q3 and Q4, 2014/2015; it includes absence figures by Directorate, the number of employees who have met the trigger level, those who have more than 4 weeks absence and the reasons for absence.

The Council's target for sickness absence under KPI10 for 2014/2015 was an average of 7 days per employee. The outturn figure for 2014/2015 was an average of 9.20 days per employee. At 9.20 days the Council was above target for the first time in 4 years.

The Council outturn figure for Q3 (2014/15) was 2.30 days against a target of 1.77 days and Q4 (2014/15) was 2.69 days against a target of 2.18. Figures for each Directorate are set out in paragraph 6 of the report.

During Q3, 6.6% of staff met the trigger levels or above, 30.4% had sickness absence but did not meet the triggers and 63% had no absence. During Q4, 6.6% of staff met the trigger levels or above, 32.4% had sickness absence but did not meet the trigger levels and 61% had no absence.

Currently, under the Council's Managing Absence Policy there are trigger levels for initiating management action in cases of excessive sickness absence. These are:

- (i) during any 'rolling' twelve-month period an employee has had 5 or more separate occasions of absence; or
- (ii) during any 'rolling' twelve-month period an employee has had at least 8 working days of any combination of un/self certificated, or medically certificated absences.

#### **Reasons for Proposed Decision**

To enable members to make decisions regarding actions to continue to improve the Council's absence figures.

#### **Other Options for Action**

For future reports the Committee may wish to include other information or receive no report to future meetings.

#### **Report:**

#### **Introduction**

1. The latest figures published by the Chartered Institute of Personnel and Development (CIPD) for 2014 show that the average number of days taken as sickness absence across all sectors was 7.4. In public services it was 8.2 days and 6.6 days in the private sector. In local government the figure is an average of 8 days. The Council is currently above these figures.

2. Under the Council's Managing Absence Policy there are trigger levels for initiating management action in cases of excessive sickness absence. These are:

- (i) during any 'rolling' twelve-month period an employee has had 5 or more separate occasions of absence; or
- (ii) during any 'rolling' twelve-month period an employee has had at least 8 working days of any combination of un/self certificated, or medically certificated absences.

3. In addition to the above a manager should consider referring an employee to Occupational Health when an employee has been absent from work for at least one month if there is no estimate when they will be fit to return, or if this is unlikely to be within a reasonable period.

#### Quarterly Figures 2011/2012 – 2014/2015

4. The KPI target for sickness absence was amended to 7 days for 2014/15. The target was exceeded in each quarter. The cumulative total for the year is 9.20 days which is 2.2 days above the target for the year.

5. Table 1 below shows the absence figures for each quarter since 2011/2012.

	Q1	Q2	Q3	Q4	Outturn	Target
<b>2011/2012</b>	1.86	1.64	1.87	2.21	7.58	7.75
<b>2012/2013</b>	1.6	1.78	1.83	1.78	6.99	7.5
<b>2013/2014</b>	1.69	1.36	1.78	2.18	7.01	7.25
<b>2014/2015</b>	2.03	2.18	2.30	2.69	9.20	7

Table 1

#### Directorate Figures 2014/2015 - New Structure

6. Table 2 shows the average number of days lost per employee in each Directorate. Only Governance was below the target average of 1.75 days per quarter in 3 of the 4 quarters.

Directorate	Ave FTE	Average Number of Days Absence 2014/2015				Total Ave No of Days 2014/15
		Q1	Q2	Q3	Q4	
<b>Communities</b>	215.7	2	1.72	2.22	2.94	<b>8.88</b>
<b>Governance</b>	97	1.02	2.63	1.24	1.78	<b>6.67</b>
<b>Neighbourhoods</b>	113.6	2.43	1.74	3.02	3.49	<b>10.68</b>
<b>Resources</b>	158.8	2.43	2.86	2.1	2.25	<b>9.64</b>

Table 2

7. This table is represented by a graph which can be found at appendix 1.

## Long Term Absence 2014/2015

8. For this purpose long term absence has been defined as 4 weeks or over. During the year there was the following number of staff on long term absence as follows:

	Q1	Q2	Q3	Q4
<b>2014/2015</b>	15	16	21	19
<b>2013/2014</b>	10	8	11	8

Table 3

9. Compared with the figures for long term absence 2013/2014 there has been a significant increase in long term absence cases. The predominate reason for long term absences during Q3 & Q4 has been for reasons of other musculo-skeletal problems which includes time off for operations and recuperation time. Other reasons include, depression, and both work and non-work related stress.

10. Comparing Q3 2013/2014 to Q3 2014/2015 the number of staff taking long term absence increased by 91% (i.e. 11 to 21 employees). The number of days taken as long term absence during these two quarters increased by 72.5% (i.e. 423.1 to 730.1 days).

11. Comparing Q4 2013/2014 to Q4 2014/2015 the number of staff taking long term absence increased by 137% (i.e. 8 to 19 employees). The number of days taken as long term absence during these two quarters increased by 29% (i.e. 545.5 to 704.2 days).

12. All of the employees in both quarters had one continuous period of absence, with the exception of two employees in Q3 and one employee in Q4. In Q4 a significant number of staff on long term absence returned to work. Table 4 provides further detail on these employees.

2014/15 Quarter	Resigned	Return to work	Formal Hearing	Dismissed	Proposed Return date	Still Absent	Ill-Health Retirement	Phased Return	Deceased
<b>Q1</b>	0	7	1	0	0	7	0	0	0
<b>Q2</b>	1	8	0	0	0	7	0	0	0
<b>Q3</b>	0	9	0	0	0	9	0	2	1
<b>Q4</b>	1	13	0	0	1	4	0	0	0

Table 4

13. At appendix 2 there is a graph which sets out a breakdown of days lost to long term absence, those who met the trigger level and those below the trigger level. This graph shows that overall, 30.73% of lost time for Q3 was due to long term absence, 26.62% of time lost met the trigger level (and above to 19 days) and 42.64% due to short term absence. In Q4 these figures were 38.13% due to long term absence, 19.78% was above the trigger level and below 19 days and 42.091% due to short term absence.

### Reasons for Absence

14. Appendix 3 shows the reasons for absence, including the number of days lost and number of employees for each reason.

15. The largest increase in the number of days taken in Q3 and Q4 was for other musculo-skeletal problems, infections, work related stress and back problems.

16. The reasons with the largest increases in the number of employees over this period was

for other musculo-skeletal problems and infections.

17. The largest increase in the average number of days per employee was for other musculo-skeletal problems and work related stress. The largest decrease was for cancer related issues.

18. Whilst the number of days taken relating to gastro illnesses was high throughout the year, the number of staff rose in Q3 and Q4. There was an increase in the number of staff recording absences as infections and the number of days recorded in Q3 and Q4. As these quarters cover the winter months the rise in these areas is perhaps unsurprising.

19. There was a significant increase in the number of days taken and number of staff recording other musculo problems in Q3. The number of days taken was similar in Q4. The number of employees recording back problems as an issue significantly reduced in Q3, with the number of days taken slightly less than Q2 which means there was a significant increase in the average number of days taken per employee.

20. The number of days taken for depression has decreased in Q3 and Q4, compared with Q2 the number of employees recording depression remained similar. There was a significant increase in the number of days taken in Q4 for work related stress with a slight increase in the number of employees. There was an increase also in Q4 for non-work related stress.

21. Appendix 4 shows that the number of days recorded for mental health issues (i.e. depression, work and non-work related stress) increased by 93.3% from 2013/2014 to 2014/15. This represents an increase of an additional 563.2 days.

### Numbers of Absent Staff

22. Table 5 shows that there were fairly consistent numbers of staff who had no absence and those that had absence over the course of last year upto Q3 of 2014/15 where there has been a significant rise in the number of staff sickness absence approximately two-thirds of staff had no absence. However, there has been an increase in the number of staff recording sickness absence in both quarters.

Quarter (Based on 670 headcount)	Staff with no absence	Staff with 7 days or less	Staff with 8 days or more
1 - 2014/2015	73% (486)	22% (150)	5% (34)
2 - 2014/2015	71% (475)	23% (155)	6% (40)
3 - 2014/2015	63% (423)	30.4% (203)	6.6% (44)
4 - 2014/2015	61%(409)	32.4%(217)	6.6%(44)
Quarter (Based on 670 headcount)	Staff with no absence	Staff with 7 days or less	Staff with 8 days or more
1 - 2013/2014	74.6% (500)	20.9% (140)	4.5% (30)
2 - 2013/2014	73.3% (491)	22.8% (153)	3.9% (26)
3 - 2013/2014	65.8% (441)	30.5% (204)	3.7% (25)
4 - 2013/2014	65.8% (441)	28.4% (190)	5.8% (39)

Table 5

### Conclusion

23. Sickness absence in 2014/15 has seen a significant rise in the average number of days per employee from 7.01 in 2013/14 to 9.20 in 2014/15. This increase means that this is the first time in 4 years that the Council has not met its target. Anecdotally this is a pattern reflected in other District Councils across the County.

24. The number of long term cases has increased significantly compared to 2013/14. In addition, the number of staff recording 7 days or less has also increased during Q3 and Q4.

25. The Council does have an aging workforce which may account for the increase in the number of days taken for other musculo-skeletal problems (this period does include staff absence for operations and recuperation time).

26. There was an increase of flu and the Norovirus within the general population before and after the Christmas period. This could account for the increase in the number of days taken and number of staff off for infections and gastric problems during Q3 and Q4.

27. The number of days taken due to mental health issues has increased significantly from 2013 to 2015. This may be due to internal factors such as change within the authority, there has been a number of directorate/team reorganisations or that mental health issues have lost some of its stigma and staff are more comfortable recording their absence correctly. Staff may also have concerns and worries about family finances, potential redundancies and caring responsibilities which could affect their mental health.

### **Actions**

28. The report was discussed in detail by the Council's Management Board which agreed the actions set out below. These will be taken forward in the Key Performance Indicator Improvement Plan 2015/16.

29. Management Board agreed that;

- 29.1 The Assistant Director (HR) to carry out further analysis on the increase in the number of days taken for mental health issues.
- 29.2 HR will arrange mandatory workshops for managers to ensure that the Council's Managing Absence Policy is applied consistently and timely across the authority. In addition, managers will be encouraged to become proactive when managing absence.
- 29.3 HR will arrange workshops for managers on mental health issues.
- 29.4 HR will work with Directors to produce the most useful management information regarding sickness absence
- 29.5 The Assistant Director (HR) to meet with the Council's Occupational Health provider regarding the information provided to managers by their doctors.

30. In addition to the above an article on the Council's sickness absence position will be published in District Lines.

### **Resource implications:**

N/A

### **Legal and Governance Implications**

N/A

### **Safer, Cleaner and Greener Implications**

N/A

### **Consultation Undertaken**

None

### **Background Papers**

N/A

### **Risk Management**

Failure to manage sickness absence results in loss productivity and if it is significantly high could adversely affect the reputation of the authority.

**Due Regard Record:**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

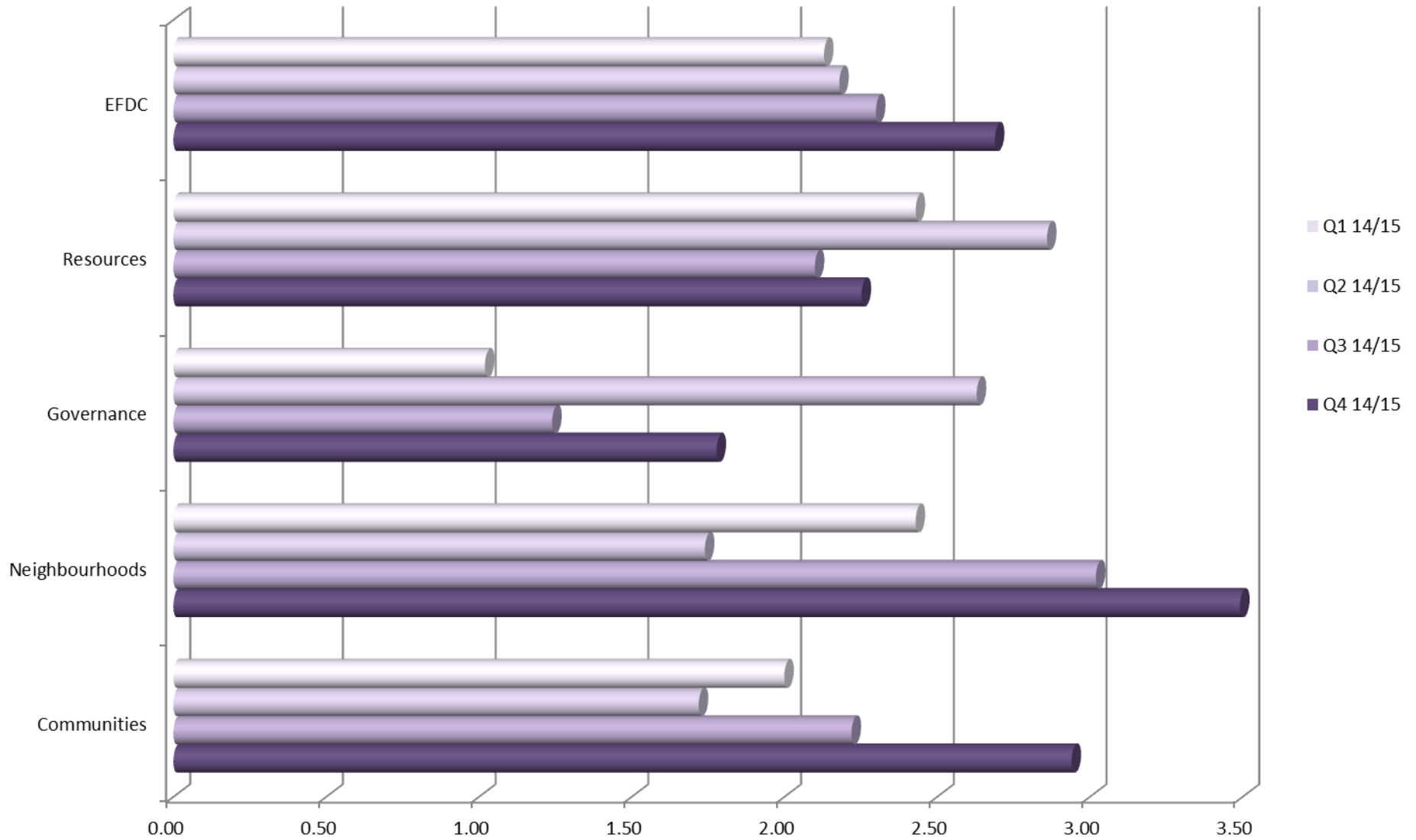
The Council's Managing Absence and Medical Health/Incapacity Policies offer advice and guidance to managers when they are managing absence cases on reasonable adjustments.

Before any action is taken the Council seeks advice from its Occupational Health provider.



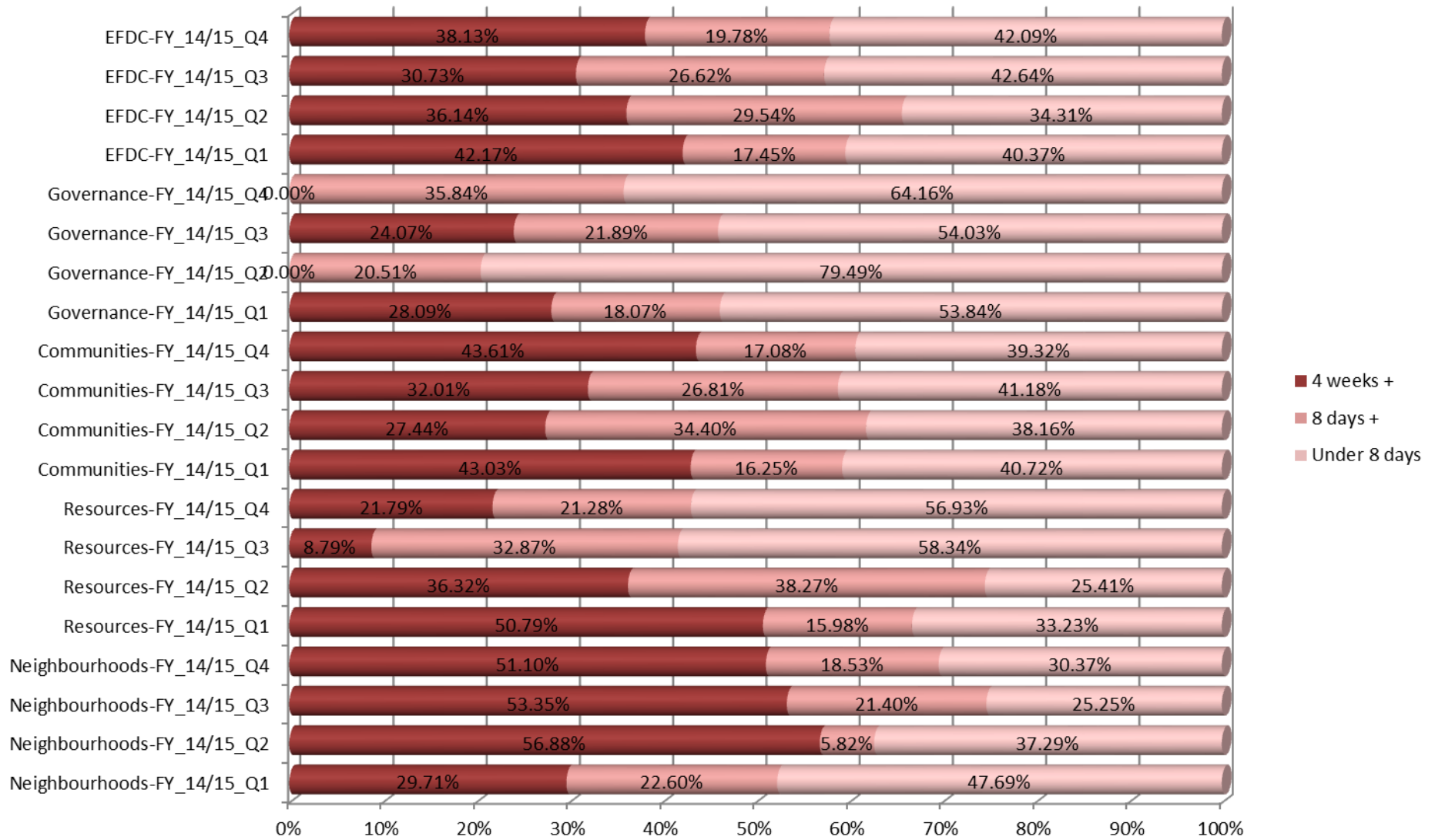
Appendix 1 – Sickness Absence All Directories 2014-15

Q1 to Q4



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Appendix 2 – Sickness Absence by Duration 2014-15: Hours staff were absent by duration, as a percentage of all absence



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## Reasons for Absence

2014 – 2015 Q1 to Q4

Appendix 3

	Stomach, liver, kidney, digestion; include diarrhoea, vomiting and other gastro illnesses	Other musculo-skeletal problems; includes neck, legs or feet and arms or hands. Also include joint problems such as arthritis.	Infections, including viral infections such as influenza, cold, cough and throat infections	Work related stress	Depression, anxiety, mental health and fatigue. Includes mental illnesses such as anxiety and nervous debility/disorder (does not include stress)	Heart, blood pressure, circulation	Cancer, including all types of cancer and related treatments	Neurological; headaches and migraines	Back problems	Eye, ear, nose and mouth, dental; sinusitis	Genitourinary; menstrual problems	Non Work related stress	Chest, respiratory; including asthma, bronchitis, hay fever and chest infections	Pregnancy Related	Endocrine conditions i.e. diabetes, thyroid conditions	RTA
<b>Number of Days</b>																
2014 Q1	215.3	191.2	166.4	131	79	77	65	59	52.5	47.9	46.1	29.2	29	7	1	0
2014 Q2	185.5	197.6	161.7	71.4	192.5	73.5	66	30.4	73.1	46.4	63.8	103.4	18	1	0	0
2014 Q3	230.7	353	356.4	45.9	120.2	59.5	66	43.2	58.4	70.8	30	59.7	22	1	0	2
2014 Q4	165.5	341.6	386.6	139.5	113.2	44.4	37.3	33.8	84	32	56	82	45.2	5	1	0
<b>Number of Employees</b>																
Q1	63	24	44	3	5	3	1	12	13	12	11	6	11	1	1	0
Q2	45	23	57	4	7	2	1	22	13	9	7	4	4	1	0	0
Q3	75	30	111	5	8	3	1	23	4	13	6	3	5	1	0	1
Q4	70	21	124	6	7	4	3	21	9	16	5	6	7	1	1	0
<b>Av No of Days per Employee</b>																
Q1	3.4	8	3.8	43.7	15.8	25.7	65	4.9	4	4	4.2	4.9	2.6	7	1	0
Q2	4.1	8.6	2.8	17.9	27.5	36.8	66	1.4	5.6	5.2	9.1	25.9	4.5	1	0	0
Q3	3.1	11.8	3.2	9.2	15	19.8	66	1.9	14.6	5.5	5	19.9	4.4	1	0	2
Q4	2.4	16.3	3.1	23.3	16.2	11.1	12.4	1.6	9.3	2	11.2	13.7	6.5	1	1	0

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	Days lost 2014/15	Days lost 2013/14	Increase Days	Increase %
Other musculo-skeletal	1,083.4	965.2	118.2	12.25
Infections, colds etc.	1,071.1	846.6	224.5	26.52
Stomach, liver, kidney	797	594.8	202.2	33.99
Depression, mental health	504.9	247.1	257.8	104.33
Work related stress	387.8	213.8	174	81.38
Non work stress	274.3	142.9	131.4	91.95
Back problems	268	213.2	54.8	25.70
Heart, blood pressure	254.4	53.3	201.1	377.30
Cancer	234.3	57	177.3	311.05
Eye, ear, nose & throat	197.1	222.9	-25.8	-11.57
Genitourinary	195.9	145.7	50.2	34.45
Neurological, headaches	166.4	103.7	62.7	60.46
Chest, respiratory	114.2	137.4	-23.2	-16.89
Pregnancy	14	78	-64	-82.05
Endocrine conditions	2	72.6	-70.6	-97.25
Road traffic accident	2	15.5	-13.5	-87.10
	<u>5,566.8</u>	<u>4,109.7</u>	<u>1,457.1</u>	35.46

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## **Report to the Resources Select Committee**

**Date of meeting:** 14 July 2015



**Portfolio:** Finance

**Subject:** Provisional Capital Outturn 2014/15

**Responsible Officer:** Teresa Brown (01992-564604)

**Democratic Services Officer:** Adrian Hendry (01992 564246)

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### **Recommendations/Decisions Required:**

- (1) That the provisional outturn report for 2014/15 be noted;
- (2) That retrospective approval for the over and underspends in 2014/15 on certain capital schemes as identified in the report is recommended to Cabinet;
- (3) That approval for the carry forward of unspent capital estimates into 2015/16 relating to schemes on which slippage has occurred is recommended to Cabinet;
- (4) That approval for bringing forward allocations from 2015/16 in respect of a small number of capital schemes on which expenditure has been incurred ahead of schedule is recommended to Cabinet; and
- (5) That approval of the funding proposals outlined in this report in respect of the capital programme in 2014/15 is recommended to Cabinet.

## **Executive Summary:**

This report sets out the Council's capital programme for 2014/15, in terms of expenditure and financing, and compares the provisional outturn figures with the revised estimates. The revised estimates, which were based on the Capital Programme, represent those adopted by the Council in February 2015.

Appendix 1 summarises the Council's overall capital expenditure and funding in 2014/15. Expenditure on Council-owned assets is analysed over the four directorates within the General Fund and identifies Housing Revenue Account (HRA) capital expenditure separately. Underneath this are the total sums advanced in the form of Capital Loans and the Revenue Expenditure Financed from Capital under Statute (REFCuS).

Information on individual projects or programmes is given on Appendix 2 for the General Fund Capital Programme and Appendix 3 for the HRA Capital Programme, Capital Loans and Revenue Expenditure Financed From Capital under Statute. Overspends and underspends are shown in the third column of each appendix and these are identified as budget overspends, savings, carry forwards or brought forwards on a project-by-project basis in columns four to six. In some instances, other changes are recommended; these are identified in column seven and explanations are given in the report. The carry forwards and brought forwards represent changes in the timing and phasing of schemes and the movement of estimates between financial years rather than amendments to total scheme estimates.

An analysis of the funds used to finance the Council's capital expenditure in 2014/15 is also given in Appendix 1, detailing the use of government grants, private funding, capital receipts and direct revenue funding. The generation and use of capital receipts and Major Repairs Fund resources in 2014/15 are detailed in Appendix 4.

## **Reasons for Proposed Decision:**

The funding approvals requested are intended to make best use of the Council's capital resources that are available to finance the Capital Programme.

## **Other Options for Action:**

The Council's current policy is to use all HRA capital receipts from the sale of assets other than Right to Buy Council House sales to fund the Council's house building programme. However, Members have the option to use these capital receipts for other HRA or General Fund schemes if they chose. This option has been rejected to date because, unless HRA receipts are applied to affordable housing schemes, 50% of each receipt would be subject to pooling i.e. the council would have to pay 50% of these receipts to central government.

Another option would be to finance more of the 2014/15 HRA capital expenditure from usable capital receipts. This option was rejected because the Direct Revenue Funding (DRF) level, previously referred to as Revenue Contributions to Capital Outlay (RCCO), suggested in this report is affordable within the HRA, according to current predictions, and greater use of usable capital receipts for HRA purposes would have the effect of reducing scarce capital resources available for the General Fund.

## Report:

### Capital Expenditure

1. The Council's total investment on capital schemes in 2014/15 was £20,114,000, compared to a revised estimate of £24,092,000. The largest underspends were experienced on General Fund projects, details of which are shown on Appendix 2. In particular, there was an underspend of £1,000,000 on the St John's Road Development scheme as the land purchase and asset negotiations planned to enable the proposed development of this site, have not taken place yet. As a consequence the full £1,000,000 set aside to for this scheme is requested for carry forward to 2015/16. In addition, there was another large underspend of £448,000 on the Museum redevelopment scheme, for which Heritage Lottery funding has been secured. This was due to the start-on-site date for the extension works being later than anticipated due to a delay in the purchase of the lease as well as additional cost reviews, which took place ahead of issuing the contract. A carry forward of £448,000 to 2015/16 is requested.
2. Within the Resources Directorate, there was also a significant underspend of £557,000 on the planned maintenance programme. Last year a total of 24 schemes were undertaken, mainly at the civic offices. The largest underspends relate to the installation of the new windows in the main building and the solar panels. The window replacement programme slipped into 2015/16 due to problems with the manufacturer and the installation of the solar panels has been postponed to July 2015 to allow for the completion of the replacement windows programme first. Other projects, which have slipped into this financial year include; the installation of a new electrical management system and a new voltage regulator at the Civic Offices; and acoustic reduction works and work on the plant room at the Limes Centre. It is recommended that the full underspend on the planned maintenance programme is carried forward.
3. Expenditure on the Information and Communication Technology (ICT) Programme was £424,000 last year compared to a revised budget of £533,000. The £109,000 underspend relates primarily to the installation of the new disaster recovery system and replacement of the host servers. Although the new host servers were delivered last year, they take a while to be installed properly, and this process is underway. Once complete, the older hardware will be released for use for the disaster recovery system. All other ICT schemes were completed in 2014/15 and were within budget. It is recommended that the underspend be carried forward to 2015/16.
4. The 2014/15 Resources Capital programme also included a budget of £40,000 for an enveloping machine; this was purchased last year within budget. A further allocation of £12,000 was approved in 2015/16 for the purchase of a franking machine; this was purchased at the end of March for a sum of £10,000 and was therefore charged to 2014/15. It is recommended that the full allocation of £12,000 be brought forward from 2015/16 and that the saving of £2,000 be acknowledged in 2014/15.
5. Within the Governance Directorate, all projects have progressed well apart from the St John's Road Development mentioned in paragraph 1 above. The purchase of the Torrington Drive lease was completed successfully; with a small overspend of £1,000. The property management system and document scanner were both purchased last year within budget. Work on new developments is also progressing, most notably on the Langston Road development, for which a report will be presented to Cabinet later this year. Some initial fees were incurred in 2014/15 in respect of the new depot at Oakwood Hill and construction is planned later this financial year. The budget for capital works on the investment properties was set aside for the upgrade of the industrial units at Oakwood Hill. However, last year, urgent capital works were required on the shops at

Roundhills and £28,000 of this budget was utilised to cover this. As the work to upgrade the Oakwood Hill units is still at the consultation stage, the budget required is uncertain. Should the remaining budget set aside for these works be insufficient, a report will be submitted to Cabinet. Appendix 2 gives details of those schemes under the Governance Directorate in 2014/15 for which unspent allocations are recommended for carry forward to 2015/16. It also identifies those schemes for which retrospective approval is sought to bring forward allocations from 2015/16.

6. The two largest underspends within the Neighbourhoods Directorate relate to work on the Councils parking schemes and the upgrade of the pay and display machines in car parks. Expenditure on parking schemes was lower than anticipated due to delays on the Buckhurst hill review. With regard to the project to extend the replacement of new pay and display machines to all Council car parks, no expenditure was incurred in 2014/15 but the project is now progressing and the machines are expected to be operational by July 2015. Carry forwards on both projects are therefore sought.
7. The capital allocation for waste management equipment was set aside primarily for new refuse and recycling bins. However, the Council is now operating a stock account for bins through new arrangements with Biffa. Members agreed to utilise some of the 2014/15 allocation for essential IT work necessary for the integration of Biffa's computer system with the council's IT platform. Biffa made a contribution of £18,000 towards this work. It is recommended that the remaining budget of £48,000 be carried forward to 2015/16.
8. The 2014/15 allocation for improvement works associated with the North Weald airfield market represents the total underspent balance on the account at the beginning of the year. Only £5,000 was spent last year and plans have been made to install a new CCTV system in 2015/16. Members are requested to approve a carry forward of £15,000 as a contribution towards the CCTV system and approve the use of the remaining £24,000 for maintenance works.
9. The final two allocations within the Neighbourhoods Directorate last year were for flood alleviation works and grounds maintenance vehicles. Both show a small overspend and Members are asked to retrospectively approve £8,000 of the 2015/16 allocation to be bought forward for flood alleviation works. However, the extra £2,000 allocation for grounds maintenance vehicles does not represent an overspend as such because it was offset by the trade-in sums received for old vehicles.
10. With regard to the Communities Directorate, three schemes showed underspends. One was the Museum which has been discussed in paragraph 1. The other two are the off-street parking schemes on housing land and CCTV systems. The off-street parking schemes are joint funded between the General Fund and the HRA, depending on the split between sold properties and Council properties. The program is progressing well with phase 5 nearing completion. As the program is ongoing, it is recommended that the 2014/15 underspend of £66,000 is carried forward to 2015/16. With regard to the CCTV upgrade program, most works were completed on schedule last year but two schemes are outstanding which will be completed this year. Again, this is an ongoing program and a carry forward of the £20,000 underspend is requested.
11. Finally, some additional capital works had to be carried out at the Waltham Abbey Astro turf pitch. This was primarily due to drainage and security issues. Members are requested to approve a retrospective overspend of £10,000 on this project.
12. With regard to capital expenditure on the Council's HRA assets, A total of £13,851,000 was invested compared to a revised estimate of £15,219,000; this represents a 9%

underspend. In comparison with 2013/14, however, expenditure is up by 30%. This is partly because the building works on the house building and conversions programme is now underway. In addition to this, capital investment in Council dwellings has continued to increase in order to achieve the higher modern homes standard.

13. Appendix 3 shows how actual costs compared to budgets allocated for each category of work within the HRA capital program. It shows that the largest underspend in 2014/15 was on the kitchen and bathroom replacement programmes. The vast majority of the £501,000 underspend occurred because a quarter of kitchen replacements planned for 2014/15 had to be placed on hold pending clearance of tenant arrears and other matters. In addition to this a further 5% of the properties programmed for kitchen replacements became vacant and, as a consequence, the kitchens in these properties were replaced under the voids refurbishment program. This resulted in an overspend on the voids program which partially offset the underspend on the kitchen replacement program. It is recommended that the full underspend is carried forward, pending a re-assessment of the budget as part of the Capital Review to be undertaken in the autumn.
14. The second largest underspend was experienced on the new house building and conversions program. Work is now well underway on all four sites of Phase 1 of the house building programme and also on the conversions at Marden Close and Faversham Hall. However, progress in the first few months was slower than planned due to the need for soil investigation works and design negotiations with the contractor. A carry forward of the full £436,000 underspend is sought to complete works on these projects.
15. Two further areas that experienced significant underspends were the window and door replacement programme and the major roofing works. The start on the front entrance door replacement program was delayed while a new specialist contractor was appointed. The roofing program was also delayed due to works being undertaken by utility companies, which resulted in road closures. Both these programs are now progressing and are due to be completed this financial year. Again, it is recommended that the underspends of £205,000 and £114,000 respectively be carried forward, pending the review of budgets later this year.
16. The variations between actual expenditure and revised estimates are less significant on the other categories of HRA capital work undertaken; details of which are given in appendix 3. Members are asked to approve the carry forward of the unspent sums identified on all categories of work within the HRA where slippage has occurred. Members are also asked to retrospectively approve bringing forward allocations in respect of work carried out ahead of schedule as indicated.
17. With regard to the Capital Loans provided by the Council for private housing assistance, a total of £65,000 was advanced compared to an allocation of £240,000. The majority of this underspend relates to the Open Market Shared Ownership scheme whereby the council provides interest free loan to B3 Living to provide properties on a shared ownership basis to Epping Forest residents. Although it was hoped that the final three loans included in Phase 2 of the scheme would be completed by 31 March 2015, this was not achieved. These loan advances are progressing and Members are asked to approve a full carry forward of the underspend. With regard to the scheme to provide discretionary loans to improve private sector housing stock, which replaced the old grant scheme, uptake is now increasing after a slow start. The underspend of £55,000 is therefore recommended as a carry forward.
18. Finally, the Council provides capital funds to finance certain items of revenue expenditure, known as REFCuS. To qualify such expenditure must be of a capital nature but serve to increase the value of assets not owned by the council. The largest budget in

this section is for Disabled Facility Grants (DFGs) for adaptations to private properties. The number of grants given in 2014/15 has increased on the last two years, as the number of referrals from occupational therapists has continued to grow. This has resulted in an overspend of £21,000 which was funded from the Government DFG grant plus contributions from Housing Associations of £11,000. It is therefore recommended that this sum is not deducted from the approved 2015/16 allocation. Likewise expenditure on leasehold flats, sold under Right to Buy legislation where the Council is the freeholder, was higher than anticipated and again it is recommended that no reduction is made to the 2015/16 allocation due to the reimbursable nature of this budget.

19. In summary, Members are requested to recommend to Cabinet the approval of the budget overspends, savings, carry forwards and brought forwards referred to above on the schemes identified in Appendices 2 and 3. Overall, there were budget savings of £2,000 on the General Fund; £1,000 on the HRA; and £7,000 on Revenue Expenditure Financed from Capital under Statute. There were also two overspends totaling £11,000 on the General Fund. The total carry forwards requested are £2,555,000 on the General fund; £1,540,000 on the HRA capital programme; £175,000 on Capital loans and £4,000 on REFCuS respectively. Sums brought forward from 2015/16 include a total of £44,000 on the General Fund and £173,000 on the HRA. Members are also asked to approve the other amendments of £22,000 on the General Fund and £100,000 on REFCuS, as identified in the report, all of which were from external sources.

## **Funding**

20. The funds available to finance the capital programme include Government grants, other public sector grants, private contributions to capital schemes, capital receipts and direct revenue funding from the General Fund and HRA. Initially any specific grants and private contributions made for particular projects are used to finance the appropriate projects, taking into account any restrictions with regard to usage and time scales. Other sources of capital finance, which carry restrictions, are also applied at the earliest opportunity in order to avoid losing potential funds. For example, the element of capital receipts generated from the sale of council houses is available solely for replacement affordable housing (often referred to as 1-4-1 receipts) and must be used within three years of receipt. As a consequence, the maximum sum allowable has been applied to the 2014/15 HRA house building programme in order to reduce the potential risk of handing any funds back to Central Government.
21. Appendix 1 identifies the sources of funding used to finance the 2014/15 capital programme and it compares the actual sums used with the amounts estimated in the revised capital programme. In total, grants of £1,735,000 were used last year compared to an estimated sum of £2,348,000, representing a reduction of £613,000. This was primarily due to the delay in starting the extension works at the museum for which Heritage Lottery funding has been secured. To 31 March 2015 £462,000 of the capital element of the Heritage Lottery Grant had been received, all of which has been used to partially finance expenditure on the Museum capital works. In addition, financing applied from private capital contributions was £70,000 lower than anticipated. This was due to lower levels of Section 106 monies needed to fund the lower than expected expenditure on the new house building programme. Offsetting this to some extent was higher than expected income received from HRA leaseholders to pay for higher levels expenditure on these properties.
22. The generation of capital receipts proved to be significantly higher in 2014/15 than had been anticipated, as shown in Appendix 4. This was partly due to more council houses being sold than expected, following the increase in the maximum allowable discount

under the Right to Buy scheme. A total of 46 properties were sold compared to an estimated 37. In addition to this the Council benefited from three large capital receipts, one from the sale of Leader Lodge, an HRA asset, and the other two from the sale of General Fund assets: Church Hill Car Park; and the Council's refuse vehicles. There were also a few smaller sums received from the sale of some other vehicles and equipment. On the other hand, the use of capital receipts to finance expenditure was £2,175,000 lower than estimated, reflecting the overall underspend on the General Fund. The impact of the increased receipts and reduced usage is that the year end balance on the Capital Receipts Reserve has risen to £19,615,000 as at 31 March 2015, this being £4,852,000 higher than projected.

23. With regard to the use of direct revenue funding, the HRA contribution of £5,200,000 was in line with the revised budget. However, the use of funds from the Major Repairs Reserve was £1,199,000 lower than estimated reflecting the underspend on HRA capital schemes. The impact of this, combined with an increase in the Major Repairs Allowance transfer, is that the balance on the Major Repairs Reserve is £1,474,000 higher than expected at £11,124,000 as at 31 March 2015.

### **Resource Implications:**

The 2014/15 Provisional Capital Outturn totalled £5,585,000 for General Fund assets which represents underspends of £2,524,000 on the revised budget. This comprises of savings of £2,000; overspends of £11,000; slippage of £2,555,000; brought forward expenditure of £44,000, and other overspends of £22,000 funded from external sources.

The 2014/15 HRA Provisional Capital Outturn was £13,851,000, which represents an overall underspend of £1,368,000 on the revised budget. This includes savings of £1,000; slippage of £1,540,000; and brought forward expenditure of £173,000.

Provisional Outturn figures on Capital Loans totalled £65,000, which represents an underspend of £175,000 all of which was slippage.

Revenue Expenditure Charged to Capital under Statute (REFCuS) totalled £613,000; this represents an overall budget overspend of £89,000 including a saving of £7,000; slippage of £4,000; and other overspends of £100,000 financed from external sources.

### **Legal and Governance Implications:**

The Council's capital accounts have been prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA)'s Code of Practice on Local Authority Accounting in the United Kingdom 2011.

### **Safer, Cleaner and Greener Implications:**

The Council's Capital Strategy works to incorporate safer, greener and cleaner design concepts within all capital schemes. The capital programme also supports sustainable initiatives such as the new food and recycling system which was supported by the provision of new vehicles and equipment.

**Consultation Undertaken:**

Progress on the capital programme is monitored regularly by the Finance and Performance Management Scrutiny Panel and the Finance and Performance Management Cabinet Committee. Service Directors and spending control officers are also consulted throughout the year. In addition, consultation is undertaken with the Tenants and Leaseholders Federation and the Director of Communities on the HRA programme.

**Background Papers:**

The capital programme approved at Cabinet in February 2015 and working papers filed for External Audit purposes.



## Due Regard Record

Name of policy or activity:

**What this record is for:** By law the Council must, in the course of its service delivery and decision making, think about and see if it can eliminate unlawful discrimination, advance equality of opportunity, and foster good relations. This active consideration is known as, 'paying due regard', and it must be recorded as evidence. We pay due regard by undertaking equality analysis and using what we learn through this analysis in our service delivery and decision making. The purpose of this form is as a log of evidence of due regard.

**When do I use this record?** Every time you complete equality analysis on a policy or activity this record must be updated. Due regard must be paid, and therefore equality analysis undertaken, at 'formative stages' of policies and activities including proposed changes to or withdrawal of services. This record must be included as an appendix to any report to decision making bodies. Agenda Planning Groups will not accept any report which does not include evidence of due regard being paid via completion of an Equality Analysis Report.

**How do I use this record:** When you next undertake equality analysis open a Due Regard Record. Use it to record a summary of your analysis, including the reason for the analysis, the evidence considered, what the evidence told you about the protected groups, and the key findings from the analysis. This will be key information from Steps 1-7 of the Equality Analysis process set out in the Toolkit, and your Equality Analysis Report. This Due Regard Record is Step 8 of that process.

<b>Date / Name</b>	<b>Summary of equality analysis</b>
8 June 2015	This report represents a financial summary of expenditure within the Council's Capital Programme in 2014/15, in addition to the associated funding for the year.
Teresa Brown Principal Accountant	At this stage the aims of the public sector equality duty will already have been taken into account when the individual schemes were originally approved. As this report does not represent a formative stage in the approval of capital projects, an equality analysis is not considered relevant in respect of this report.

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**CAPITAL PROGRAMME  
2014/15 ACTUAL (PROVISIONAL)**

	<b>2014/15 Revised £000</b>	<b>2014/15 Actual £000</b>	<b>(Under) / Overspend £000</b>
<b>EXPENDITURE</b>			
Resources	1,351	695	(656)
Governance	4,924	3,874	(1,050)
Neighbourhoods	466	172	(294)
Communities	1,368	844	(524)
Total General Fund	8,109	5,585	(2,524)
Total HRA	15,219	13,851	(1,368)
<b>Total Capital Expenditure on Council Assets</b>	<b>23,328</b>	<b>19,436</b>	<b>(3,892)</b>
Total Capital Loans	240	65	(175)
Total Revenue Expenditure Financed From Capital under Statute	524	613	89
<b>TOTAL CAPITAL PROGRAMME</b>	<b>24,092</b>	<b>20,114</b>	<b>(3,978)</b>
<b>FUNDING</b>			
Government Grant for DFGs	372	390	18
Housing Ass Growth Area Funding	90	90	0
Other Government Capital Grants	1,176	615	(561)
Private Funding	710	640	(70)
<b>Total Grants</b>	<b>2,348</b>	<b>1,735</b>	<b>(613)</b>
General Fund	6,732	4,840	(1,892)
HRA	607	512	(95)
REFCuS & Loans	239	51	(188)
<b>Total Capital Receipts</b>	<b>7,578</b>	<b>5,403</b>	<b>(2,175)</b>
GF - Direct Revenue Funding	212	221	9
HRA - Direct Revenue Funding	5,200	5,200	0
HRA - Major Repairs Reserve	8,754	7,555	(1,199)
<b>Total Revenue Contributions</b>	<b>14,166</b>	<b>12,976</b>	<b>(1,190)</b>
<b>TOTAL</b>	<b>24,092</b>	<b>20,114</b>	<b>(3,978)</b>

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**CAPITAL PROGRAMME  
2014/15 ACTUAL (PROVISIONAL)**

	2014/15 Revised £000	2014/15 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000	Other £000
<b>Resources</b>							
Planned Maintenance Programme	778	221	(557)		(557)		
General IT	533	424	(109)		(109)		
Equipment	40	50	10	(2)		12	
<b>Total</b>	<b>1,351</b>	<b>695</b>	<b>(656)</b>	<b>(2)</b>	<b>(666)</b>	<b>12</b>	
<b>Governance</b>							
Purchase of Lease re Torrington Drive	3,511	3,512	1	1			
Capital Works on Investment Properties	15	39	24			24	
Oakwood Hill Depot	75	34	(41)		(41)		
New Developments	263	229	(34)		(34)		
Property Management System	35	35	0				
St John's Road Epping Development	1,000	0	(1,000)		(1,000)		
Document Scanner	25	25	0				
<b>Total</b>	<b>4,924</b>	<b>3,874</b>	<b>(1,050)</b>	<b>1</b>	<b>(1,075)</b>	<b>24</b>	<b>0</b>
<b>Neighbourhoods</b>							
Waste Management Equipment	84	36	(48)		(48)		
Parking Schemes	155	28	(127)		(127)		
Pay & Display Machines	90	0	(90)		(90)		
Flood Alleviation Schemes	58	66	8			8	
Grounds Maint Plant & Equipt	35	37	2				2
N W Airfield Market Improvements	44	5	(39)		(15)		(24)
<b>Total</b>	<b>466</b>	<b>172</b>	<b>(294)</b>	<b>0</b>	<b>(280)</b>	<b>8</b>	<b>(22)</b>
<b>Communities</b>							
Museum Development	1,080	632	(448)		(448)		
Housing Estate Parking	175	109	(66)		(66)		
CCTV Systems	107	87	(20)		(20)		
Limes Farm Hall Development	6	6	0				
Waltham Abbey All Weather Pitch	0	10	10	10			
<b>Total</b>	<b>1,368</b>	<b>844</b>	<b>(524)</b>	<b>10</b>	<b>(534)</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND PROGRAMME</b>	<b>8,109</b>	<b>5,585</b>	<b>(2,524)</b>	<b>9</b>	<b>(2,555)</b>	<b>44</b>	<b>(22)</b>

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**CAPITAL PROGRAMME  
2014/15 ACTUAL (PROVISIONAL)**

	2014/15 Revised £000	2014/15 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000	Other £000
<b>Housing Revenue Account</b>							
New House Building & Conversions	1,347	911	(436)		(436)		
Property Acquisition	336	335	(1)	(1)			
Heating/Rewiring/Water Tanks	2,831	2,785	(46)		(46)		
Windows/Doors	1,323	1,118	(205)		(205)		
Roofing	1,420	1,306	(114)		(114)		
Other Planned Maintenance	621	534	(87)		(87)		
Structural Schemes	494	494	0				
Small Capital Repairs/Voids	1,962	2,105	143			143	
Kitchen & Bathroom Replacements	3,285	2,784	(501)		(501)		
Garages & Environmental Improvements	741	720	(21)		(21)		
Disabled Adaptations	402	410	8			8	
Other Repairs and Maintenance	221	243	22			22	
Capital Service Enhancements	299	252	(47)		(47)		
Housing DLO Vehicles	68	60	(8)		(8)		
Less Work on Leasehold Properties	-131	-206	(75)		(75)		
<b>TOTAL HRA PROGRAMME</b>	<b>15,219</b>	<b>13,851</b>	<b>(1,368)</b>	<b>(1)</b>	<b>(1,540)</b>	<b>173</b>	<b>0</b>

**CAPITAL LOANS FOR PRIVATE HOUSING ASSISTANCE  
2014/15 ACTUAL (PROVISIONAL)**

	2014/15 Revised £000	2014/15 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000	Other £000
<b>Capital Loans</b>							
Open Market Shared Ownership Scheme	120	0	(120)		(120)		
Private Sector Housing Loans	120	65	(55)		(55)		
<b>TOTAL CAPITAL LOANS</b>	<b>240</b>	<b>65</b>	<b>(175)</b>	<b>0</b>	<b>(175)</b>	<b>0</b>	<b>0</b>

**REVENUE EXPENDITURE FINANCED FROM CAPITAL UNDER STATUTE  
2014/15 ACTUAL (PROVISIONAL)**

	2014/15 Revised £000	2014/15 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000	Other £000
<b>REFCuS</b>							
Disabled Facilities Grants	380	401	21				21
Other Private Sector Grants	13	6	(7)	(7)			
Front Doors on Leasehold Properties	31	27	(4)		(4)		
Recharged Work on Leasehold Properties	100	179	79				79
<b>TOTAL REFCuS</b>	<b>524</b>	<b>613</b>	<b>89</b>	<b>(7)</b>	<b>(4)</b>	<b>0</b>	<b>100</b>

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**CAPITAL RECEIPTS  
2014/15 ACTUAL (PROVISIONAL)**

	<b>2014/15 Revised £000</b>	<b>2014/15 Actual £000</b>	<b>2014/15 Variation £000</b>
<b>Receipts Generation</b>			
Housing Revenue Account	4,933	5,722	789
General Fund	915	2,580	1,665
<b>Total Receipts</b>	<b>5,848</b>	<b>8,302</b>	<b>2,454</b>
<b>Receipts Analysis</b>			
Usable Receipts	2,543	4,836	2,293
1-4-1 Funds for Replacement Homes	2,331	2,715	384
Payment to Govt Pool	974	751	(223)
<b>Total Receipts</b>	<b>5,848</b>	<b>8,302</b>	<b>2,454</b>
<b>Usable Capital Receipt Balances</b>			
Opening Balance	17,467	17,467	0
Usable Receipts Arising	4,874	7,551	2,677
Use of Other Capital Receipts	(7,578)	(5,403)	2,175
<b>Closing Balance</b>	<b>14,763</b>	<b>19,615</b>	<b>4,852</b>

**MAJOR REPAIRS RESERVE  
2014/15 ACTUAL (PROVISIONAL)**

	<b>2014/15 Revised £000</b>	<b>2014/15 Actual £000</b>	<b>2014/15 Variation £000</b>
Opening Balance	11,359	11,359	0
Major Repairs Allowance	7,045	7,320	275
Use of MRR	(8,754)	(7,555)	1,199
<b>Closing Balance</b>	<b>9,650</b>	<b>11,124</b>	<b>1,474</b>

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## Report to the Resources Select Committee



SCRUTINY



Portfolio: Finance

Subject: Provisional Revenue Outturn 2014/15.

Responsible Officer: Peter Maddock (01992 564602)

Democratic Services Officer: Adrian Hendry (01992 564246).

### Recommendations/Decisions Required:

- (1) That the provisional 2014/15 revenue out-turn for the General Fund and Housing Revenue Account (HRA) be noted;
- (2) That as detailed in Appendix D, the carry forward of £575,000 District Development Fund expenditure be noted ; and
- (3) That the carry forward of £67,000 HRA Service Enhancement Fund expenditure be noted;

### Executive Summary

This report provides an overall summary of the revenue outturn for the financial year 2014/15.

### Reasons for proposed decision:

To note the provisional revenue outturn.

### Other options for action:

No other options available.

### General Fund

1. The table below summarises the revenue outturn for the Continuing Services Budget (CSB) of the General Fund and the consequential movement in balances for 2014/15.

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Net Expenditure after Adjustments (CSB)	13,784	14,324	14,547	763	223
Government Grants and Local Taxation	13,541	13,831	13,983	(442)	(152)
(Contribution to)/from Balances	243	493	564	321	71
Opening Balances – 1/4/14	(9,884)	(9,884)	(9,884)	-	-
(Contribution to)/from Balances	243	493	564	321	71

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
<b>Closing Balances – 31/3/15</b>	<b>(9,641)</b>	<b>(9,391)</b>	<b>(9,320)</b>	<b>321</b>	<b>71</b>

2. Net expenditure (CSB) for 2014/15 totalled £14.547 million, which was £763,000 (5%) above the original estimate and £223,000 (1.5%) above the revised. When compared to a gross expenditure budget of approximately £74 million, the variances can be restated as 1% and 0.3% respectively.

3. There were also improvements in the funding position as this shows an increase of £152,000 when compared to the revised position, however this is not the full story as movements between the Collection Fund (where Council Tax and Business Rates are accounted for) and the General Fund are governed by specific regulations. There were a number of changes in small business and other rate reliefs that were not taken account of when the Non-domestic rates baseline was originally set. The Government are reimbursing councils general funds for this loss and this income, known as section 31 income, was higher than budgeted. Also because the Council's share of the business rate income exceeded the baseline a levy has become due to Central Government.

4. The Collection Fund is an account that holds income relating to this Authority as well as the major preceptors. These are Essex County Council, the Police and Fire Authorities. These authorities notify this Council of their funding requirement from the collection fund and as a result a precept is paid to this Councils General Fund and the major preceptors. To ensure a degree of certainty these figures are fixed in advance of the start of the financial year. Any reductions in income, for example successful appeals on Business Rates assessments, do not affect the General Fund in the year that they occur, rather they affect future years when the Collection Fund deficit that is created has to be made up by both the General Fund and Major Preceptors.

5. The in year deficit on the business rates collection fund was relatively small and the main factor creating this is the provision to cover future rating appeals that has to be made. To calculate this has required an assessment of the likelihood or otherwise of outstanding appeals being successful. Needless to say there is a significant degree of uncertainty surrounding this process and the value put on the provision for appeals is an estimate based on the most up to date information available at this time. The larger the provision for appeals being made the larger the deficit on the fund created.

6. The Councils portion of the Business Rates collection fund deficit at the end of March 2015 was some £419,000 which will need to be paid back over the next two years, thus adversely affecting the future funding available to the General fund.

7. An analysis of the changes between Continuing Services Budget (CSB) and District Development Fund (DDF) expenditure illustrates where the main variances in revenue expenditure have occurred.

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Opening CSB	14,654	15,413	15,598	944	185
In Year Growth	379	752	692	313	(60)
In Year Savings	(1,249)	(1,841)	(1,743)	(494)	98

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
<b>General Fund</b>					
<b>Total Continuing Services Budget</b>	<b>13,784</b>	<b>14,324</b>	<b>14,547</b>	<b>763</b>	<b>223</b>
DDF – Expenditure	2,458	2,530	2,207	(251)	(323)
DDF – One Off Savings	(595)	(1,408)	(1,958)	(1,363)	(550)
<b>Total DDF</b>	<b>1,863</b>	<b>1,122</b>	<b>249</b>	<b>(1,614)</b>	<b>(873)</b>
<b>Total Net Expenditure</b>	<b>15,647</b>	<b>15,446</b>	<b>14,796</b>	<b>(851)</b>	<b>(650)</b>

### Continuing Services Budget

8. CSB expenditure was £763,000 above the original estimate and £223,000 higher than the revised. Variances have arisen on both the opening CSB and the in year figures. The opening CSB is £185,000 higher than the revised estimate and the in year figures, £38,000 higher than the revised estimate.

9. Unlike last year, when measured against the Original Budget, salaries were underpent by £109,000. Actual salary spending for the authority in total, including agency costs, was some £20.513 million compared against an original estimate of £20.622 million. All of this underspend fell on the General Fund and was within Neighbourhoods and Governance. The HRA salaries were marginally overspent. A vacancy allowance of 1.5% was included in the budget reducing from 2.5% allowed for in the previous year in the event vacancies were around 2%. When comparing to the Revised Estimate there was a General Fund underspend of around £103,000.

10. The main movement between the Original estimate and the Revised and Actual position was the creation of the spend and save reserve which has moved £500,000 from the General Fund Balance into an earmarked reserve set up to fund any initial costs required to achieve on-going CSB savings. The fund will operate in a similar way to the District Development Fund (DDF) in that there will be the ability to move budgetary provision money between years as necessary. 2015/16 will be the first year of operation for this Fund.

11. There was an additional amount added to the General Fund Bad & Doubtful debts provision as a number of uncollectable debts were written off including money relating to the old non-domestic rates regime which has now become part of the new regime.

12. The original in year CSB savings figure of £870,000 became an in year savings figure of £1,089,000. There were a number of items added during 2014/15 these included; savings on the refuse contract (£144,000), additional Development Control and Pre-Application income (£120,000), additional rents from shops (£73,000) and a reduction in external Audit fees (£35,000). The level of savings on the waste contract fell short by £81,000 the other three items turned out broadly as expected. Offsetting this was lost income from the market at North Weald Airfield where a further £310,000 was removed from the ongoing budget. Due to the popularity of the market continuing to decline, members agreed to reduce the weekly rent payable by the market operator rather than risk seeing the market cease altogether. There is concern that despite the actions taken income will fall even further and the future use of the site will need to be reviewed. Full details of items within the CSB growth figures can be found at appendix A.

### District Development Fund

13. Net DDF expenditure was expected to be £1,863,000 in the original estimate and £1,122,000 in the revised estimate. In the event the DDF showed net expenditure of £249,000. This is £1,614,000 below the original and £873,000 below the revised. There are requests for carry forwards totalling £575,000 these are detailed on Appendix D. These one-

off projects are akin to capital, in that there is regular slippage and carry forward of budgetary provision. Therefore the only reasonable variance analysis that can be done is against the revised estimate.

14. As spending is £873,000 below the revised estimate but carry forwards of £575,000 have been requested, a net underspend of £298,000 is shown in Appendix B.

15. The DDF reduced between the Original and Revised position by some £741,000, this was mainly due to new items identified during 2014/15, the main items being additional housing Benefit overpayments and Council tax Benefit adjustments and grants (£326,000), additional Development Control income (£120,000), Income from shops (£78,000), slippage on the local plan budget (£91,000) and Building Maintenance (£46,000). As always there were a significant number of other more minor items of both additions and reductions to the programme full details are also shown at appendix B.

16. There were a number of items contributing to the underspend of £873,000, such as additional Development Control income over and above that allowed for previously (£103,000), A further receipt relating to the Heritable investment (£100,000), Slippage relating to Building Maintenance (£123,000), Asset rationalisation (£101,000), The transformation Programme (£75,000) and NEPP redundancies (£31,000) to name but a few. There are again a number of other variations that are highlighted in Appendix B.

17. Appendix C shows the overall position on the DDF with the balance as at 31 March 2015 being just short of £3.6 million and Appendix D lists the DDF items requested for carry forward.

### **Housing Revenue Account**

18. The table below summarises the revenue outturn for the Housing Revenue Account.

<b>Housing Revenue Account</b>	<b>Original Estimate £000</b>	<b>Revised Estimate £000</b>	<b>Actual Expend £000</b>	<b>Variance from Original £000</b>	<b>Variance from Revised £000</b>
Revenue Expenditure	14,019	14,001	13,513	(506)	(488)
Depreciation	13,231	12,480	12,941	(290)	461
<b>Total Expenditure</b>	<b>27,250</b>	<b>26,481</b>	<b>26,454</b>	<b>(796)</b>	<b>(27)</b>
Gross Dwelling Rents	31,815	31,631	31,585	220	46
Other Rents and Charges	2,450	2,457	2,410	40	47
<b>Total Income</b>	<b>34,265</b>	<b>34,088</b>	<b>33,995</b>	<b>270</b>	<b>93</b>
<b>Net Cost of Service</b>	<b>(7,015)</b>	<b>(7,607)</b>	<b>(7,541)</b>	<b>(526)</b>	<b>66</b>
Interest and Other Transfers	(402)	(395)	(521)	(119)	(126)
Interest Payable	5,532	5,529	5,558	26	29
Transfer from Major Repairs Reserve	(6,186)	(4,958)	(5,611)	575	(653)
<b>Net Operating Income</b>	<b>(8,071)</b>	<b>(7,431)</b>	<b>(8,115)</b>	<b>(44)</b>	<b>(684)</b>
<b>Appropriations</b>					
Capital Expenditure	5,700	5,200	5,200	(500)	-
Charged to Revenue					
Transfer to Self-Financing Reserve	3,180	3,180	3,180	-	-
Other	(2)	38	132	134	94

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
<b>Housing Revenue Account Deficit/(Surplus) for Year</b>	<b>807</b>	<b>987</b>	<b>397</b>	<b>(410)</b>	<b>(590)</b>
Opening Balance – 1/4/14	(2,965)	(2,965)	(2,965)	-	-
Deficit/(Surplus) for year	807	987	397	(410)	(590)
<b>Closing Balance – 31/3/15</b>	<b>(2,158)</b>	<b>(1,978)</b>	<b>(2,568)</b>	<b>(410)</b>	<b>(590)</b>

19. A Deficit within the HRA of £807,000 and £987,000 was expected within its original and revised revenue budgets respectively, the actual outturn was a deficit of £397,000.

20. There were savings on Revenue Expenditure of £488,000 when compared to the revised position. These included reduced energy charges (£61,000), a lower addition to the provision for bad & doubtful debts (£67,000) and a reduction in rents rates and taxes (£43,000). There was also substantial slippage on the enhancement fund the balance on that fund now being £179,000.

21. Income from Dwelling and non-dwelling rents were down by £46,000 in total other charges by £47,000. The latter was lower than expected as the related expenditure was also lower.

22. The depreciation charge relating to HRA assets was £461,000 higher than expected. However the underspend showing on the row 'transfer from major repairs reserve' is related to this so only the difference between the two of £192,000 affects the bottom line of the HRA.

23. When HRA Self Financing was introduced it became clear that more money would be available for service improvements and enhancements. Each year an amount is allocated for service enhancement based on the likely funding available. There was an underspend on the programme last year and therefore £67,000 is requested for carry forward into 2015/16.

#### **Consultation undertaken:**

None

#### **Resource implications:**

Although the General Fund balance has reduced and there was an overspend the balance still exceeds £9 million and is well in excess of the target set in the Medium Term Financial strategy of 25% of net budget requirement.

The actual deficit on the HRA was less than expected and the balance is still over £2.5 million as at 31 March 2015.

#### **Legal and Governance Implications:**

Reporting on the financial outturn for the previous financial year is recognised as a key element of the Council's Governance Framework.

#### **Safer, Cleaner, Greener Implications:**

The Council's revenue budgets contain spending related to the Safer, Cleaner, Greener initiative.

#### **Background Papers:**

Final Accounts working papers held in Accountancy.

## **Impact Assessments:**

### Risk Management

This report is a key part in managing the financial risks faced by the Council.

### Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?  
None

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?  
N/A



## CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2014/15 £000's	Probable 2014/15 £000's	Actual 2014/15 £000's	Variance from Revised £000's
Chief Executive	Directorate Restructure	Savings	(70)	(70)	(70)	-
	Subscriptions			10	10	-
	Directorate Savings			(4)	(4)	-
	<b>Total Chief Executive</b>		<b>(70)</b>	<b>(64)</b>	<b>(64)</b>	<b>0</b>
Communitites	All Weather Pitch	Townmead Project	(23)	(35)	(12)	23
	Safer Communities	Recharged to HRA for Anti Social Behaviour Work		(119)	(121)	(2)
	Directorate Restructure	Savings/Increase	5	5	5	-
	Private Sector Housing	Leaseholder Accreditation Scheme		(3)	(3)	-
	Grants to Vol. Organisations	Budget Reduction		(7)	(7)	-
<b>Total Communitites</b>		<b>(18)</b>	<b>(159)</b>	<b>(138)</b>	<b>21</b>	
Governance	Directorate Restructure	Savings	(73)	(73)	(73)	-
	Conservation Policy	Conservation Advice SLA	2	2	2	-
	Democratic Services	Democratic Services Assistant (Premises Licences)	22			-
	Estates & Economic Development	Estates & Economic Development Restructure	54	64	44	(20)
	Land and Property	Rental Income 2-18 Torrington Drive	(224)	(209)	(209)	-
	Land and Property	Bridgeman House Income	(20)			-
	Land and Property	Rental Income Shops		(68)	(55)	13
	Land and Property	Oakwood Hill Units		(5)	(13)	(8)
	Legal Services	Restructure		(4)	0	4
	Development Control	Operational Savings		(6)	(6)	-
	Development Control	Increased Development Control Income		(80)	(100)	(20)
Development Control	Increased pre-application Income		(40)	(40)	-	
<b>Total Governance</b>		<b>(239)</b>	<b>(419)</b>	<b>(450)</b>	<b>(31)</b>	

## CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2014/15 £000's	Probable 2014/15 £000's	Actual 2014/15 £000's	Variance from Revised £000's
Neighbourhoods	Land Drainage & Flood Defence	Flood Defence Income from ECC	(6)	(3)	(3)	-
	Licensing	Licensing Officer (Premises Licences)	26	26	26	-
	North Weald Airfield	Reduction in Market Rent		310	310	-
	Off Street Parking	HRA car parks transferred to General Fund	(10)	(27)	(27)	-
	Off Street Parking	Parking Fee Increases	(107)	(107)	(95)	12
	Off Street Parking	Cleansing Contract		6	6	-
	Waste Management	Inter Authority Agreement, reduced ECC Income	40	40	-	(40)
	Waste Management	New contract		(144)	(63)	81
	Fleet Operations	Vehicle parts		4	11	7
	Emergency Planning	Leased vehicle		3	1	(2)
	Industrial Activities	Loss of income		3	-	(3)
	Animal Welfare	Cleansing Contract		(5)	(5)	-
	Directorate Restructure	Savings	(150)	(150)	(152)	(2)
	<b>Total Neighbourhoods</b>			<b>(207)</b>	<b>(44)</b>	<b>9</b>
Resources	Civic Offices	Out of Hours Service	(13)	(21)	(21)	-
	Facilities Management	Casual Staff budget		(4)	(7)	(3)
	Finance Miscellaneous	Car Leasing (excluding HRA)	(15)	(19)	(19)	-
	Finance Miscellaneous	Employers Superannuation on Non-Contracted Overtime	38	38	38	-
	Finance Miscellaneous	Additional Employers Pension re Auto Enrolment	57	57	57	-
	Housing Benefits	Admin subsidy settlement reductions	26	56	56	-
	Housing Benefits	Postage		9	5	(4)
	Accountancy	VAT helpline		2	2	-
	Directorate Restructure	Savings	(3)	(3)	(3)	-
	Directorate	Efficiency savings		(21)	(21)	-
	Car Leasing	Employers NI		(10)	(10)	-
	Bank and Audit charges	BDO reduction in fees		(35)	(35)	-
	Bank and Audit charges	Increased bank charges		8	10	2
	<b>Total Resources</b>			<b>90</b>	<b>57</b>	<b>52</b>
Other Items	Investment Interest	Reduction due to shops transfer	109	109	109	-
	New Homes Bonus		(535)	(569)	(569)	-
<b>Total CSB</b>			<b>(870)</b>	<b>(1,089)</b>	<b>(1,051)</b>	<b>38</b>
<b>Overspends/Income not achieved</b>						<b>142</b>
<b>Underspends/ Income Overachievement</b>						<b>(104)</b>
<b>Net Overspend</b>						<b>38</b>

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2014/15						2015/16		2016/17	2017/18
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Chief Executive	Corporate Policy Making	150	75	0	(75)	75	-	75	150	-	-
	Corporate Policy Making		3	4	1		1		-		
	Corporate Policy Making	22	42	42	-		-	16	16		
	Corporate Policy Making	(5)	(9)	(9)	-		-	(4)	(4)		
	Corporate Policy Making	48	53	53	-		-		-		
<b>Total Chief Executive</b>	<b>215</b>	<b>164</b>	<b>90</b>	<b>(74)</b>	<b>75</b>	<b>1</b>	<b>87</b>	<b>162</b>	<b>0</b>	<b>0</b>	
Communities	Grants to Voluntary Orgs	20	20	20	-		-		-		
	Grants to Voluntary Orgs	32	32	27	(5)	5	-		5		
	Safer Communities	14	16	16	-		-	27	27		
	Safer Communities		(31)	(31)	-		-		-		
	Safeguarding	44	42	42	-		-	47	47		
	Safeguarding		(21)	(21)	-		-	(27)	(27)		
	Homelessness		52	45	(7)	7	-	20	27	20	
	Housing General Fund		3	0	(3)	3	-	3	6		
	Housing General Fund		2	1	(1)		(1)		-		
	Housing General Fund		12	12	-		-		-		
	Housing General Fund		4	1	(3)	3	-		3		
	Housing General Fund		(4)	(4)	-		-		-		
	Housing General Fund		7	2	(5)		(5)	5	5		
	Housing General Fund		(7)	(2)	5		5	(5)	(5)		
	Communities	137	184	258	74		74	153	153		
	Communities	(137)	(184)	(258)	(74)		(74)	(153)	(153)		
	<b>Total Communities</b>	<b>110</b>	<b>127</b>	<b>108</b>	<b>(19)</b>	<b>18</b>	<b>(1)</b>	<b>70</b>	<b>88</b>	<b>20</b>	<b>20</b>
	Governance	Building Control Group	(89)	(64)	(94)	(30)		(30)	(57)	(57)	
		Building Control Group	69	45	66	21		21	41	41	
Development Management					-		-	25	25	25	
Development Management		55	33	10	(23)	23	-		23		
Development Management				(19)	(19)	19	-		19		
Development Control				(25)	(25)		(25)		-		
Development Control			(120)	(198)	(78)		(48)		-		
Development Control				-	-	30	-	10	10	10	
Development Control / Building Control			(8)	(10)	(2)		(2)		-		
Economic Development		10			-		-		-		
Economic Development		30	25	21	(4)	4	-	5	9		
Economic Development					-		-		-		
Economic Development		25	10	10	-		-	15	15		
Economic Development		39	53	25	(28)	28	-	9	37		
Elections			(80)	(75)	5		5		-		
Electoral Registration		53	77	50	(27)	27	-	49	76		
Electoral Registration		(53)	(72)	(80)	(8)		(8)	(49)	(49)		
Estates & Valuation		33			-		-		-		
Estates & Valuation		130	255	154	(101)	111	20	188	299		
Estates & Valuation				8	8	(8)	-	90	82		
Legal			(15)	(7)	8		8		-		
Governance		46	47	47	-		-		-		
Governance Policy		69	19	4	(15)		(15)		-		
Land and Property			16	8	(8)		(8)		-		
Land and Property			(58)	(63)	(5)		(5)		-		
Local Land Charges		88			-		-		-		
Local Land Charges			(20)	(9)	11		11	(20)	(20)		
Planning Appeals			11	10	(1)	1	-	35	36		
Planning Appeals			(6)	(7)	(1)		(1)		-		
Planning Services		7			-		-	10	10	15	
Public Conveniences			21	21	-		-		-		
Public Relations & Information		11			-		-		-		
Public Relations & Information		(14)	(7)	7		7		-			
Public Relations & Information			(10)	(10)	10	-		10			
Town Centre Regeneration				-		-	45	45			
<b>Total Governance</b>	<b>523</b>	<b>155</b>	<b>(170)</b>	<b>(325)</b>	<b>245</b>	<b>(70)</b>	<b>386</b>	<b>611</b>	<b>50</b>	<b>35</b>	

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2014/15						2015/16		2016/17	2017/18
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Neighbourhoods	Food Safety	4	2	1	(1)	1	-	3	4		
	Inspection of Workplaces		15	12	(3)		(3)				
	Inspection of Workplaces		(5)	(12)	(7)		(7)				
	Neighbourhoods	66	66	66	-		-				
	Licensing	4	4		(4)		(4)	4	4		
	Forward Planning	13	15	15	-		-				
	Countrycare		7		(7)		(7)	7	7		
	Local Strategic Partnership	30	30	30	-		-				
	Forward Planning	321	230	264	34	(34)	-	250	216	280	
	Forward Planning		10	1	(9)	9	-			9	
	Forward Planning		(5)	(25)	(20)		(20)				
	Contaminated Land & Water Quality	25			-		-	64	64		
	Off Street Parking		31		(31)	31	-			31	
	Off Street Parking		40	16	(24)		(24)				
	Off Street Parking				-		-	15	15		
	Highways General Fund			(7)	(7)	7	-			7	
	Leisure Management				-		-	46	46		
	Leisure Management		(23)	(23)	-		-	(23)	(23)		
	Leisure Management		27	27	-		-				
	Leisure Management		3		(3)		(3)				
	NWA Strategy Action Plan		20		(20)	20	-			20	
	North Weald Airfield	3	5	4	(1)	1	-	3	4		
	North Weald Airfield	4	4	4	-		-				
	North Weald Airfield			39	39		39				
	North Weald Airfield			(15)	(15)		(15)				
	Countrycare	4	4	4	-		-	4	4	4	4
	Countrycare	9	10	1	(9)		(9)	10	10		
	Parks & Grounds		5		(5)	5	-			5	
	Parks & Grounds		(5)	(5)	-		-				
	Parks & Grounds		10		(10)	10	-			10	
	Parks & Grounds		(10)	(10)	-		-				
Parks & Grounds				-		-	15	15			
Street Cleansing	(18)			-		-					
Waste Management	40	13	9	(4)		(4)					
Waste Management				-		-					
Waste Management		10	10	-		-					
Abandoned Vehicles	4		4	4		4					
Waste Management		5		(5)	5	-			5		
<b>Total Neighbourhoods</b>	<b>509</b>	<b>518</b>	<b>410</b>	<b>(108)</b>	<b>55</b>	<b>(53)</b>	<b>398</b>	<b>453</b>	<b>284</b>	<b>4</b>	

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2014/15						2015/16		2016/17	2017/18
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Resources	Accounts Payable		4		(4)	4		3	7		
	Bank and Audit charges			(10)	(10)		(10)				
	Human Resources			(14)	(14)	14			14		
	Council Tax Collection	49	119	118	(1)	1		190	191	190	190
	Council Tax Collection	(157)	(127)	(127)	-			(197)	(197)	(190)	(190)
	Council Tax Collection	(47)	(47)	(52)	(5)		(5)	(47)	(47)		
	Council Tax Collection	47	20	7	(13)	13		32	45		
	Council Tax Collection		(79)	(79)	-					79	
	Housing Benefits	(5)	(5)	(5)	-			(5)	(5)		
	Housing Benefits		20	11	(9)	9				9	
	Housing Benefits		(13)	(16)	(3)	3				3	
	Housing Benefits	31			-			31	31		
	Housing Benefits	37	37	6	(31)	31		24	55		
	Housing Benefits		(24)	(26)	(2)		(2)				
	Housing Benefits		(150)	(150)	-						
	Council Tax Benefits		(80)	(99)	(19)		(19)	(35)	(35)		
	Civic Offices	32	24	24	-						
	Civic Offices	10	10	10	-						
	Civic Offices		25	25	-						
	Civic Offices				-			(5)	(5)		
	Non HRA Building Maintenance	199	153	30	(123)	58	(16)	129	187	30	66
	Procurement		(18)	(18)	-						
	Non Distributable Costs		2	3	1	(1)		18	17		
<b>Total Resources</b>		<b>196</b>	<b>(129)</b>	<b>(362)</b>	<b>(233)</b>	<b>132</b>	<b>(52)</b>	<b>138</b>	<b>270</b>	<b>109</b>	<b>66</b>
<b>Total Service Specific District Development Fund</b>		<b>1,553</b>	<b>835</b>	<b>76</b>	<b>(759)</b>	<b>525</b>	<b>(175)</b>	<b>1,079</b>	<b>1,584</b>	<b>463</b>	<b>125</b>
Other Items	Lost Investment Interest	151	191	191	-			115	115	78	78
	Return of Heritable funds			(100)	(100)		(100)				
	Council Tax Freeze	(80)	(83)	(83)	-			(83)	(83)		
	Right to Challenge Expenditure	13			-						
	New Burdens Grants			(22)	(22)		(22)				
	New Homes Bonus		(10)	(10)	-						
	Revenue Contributions to Capital		26	25	(1)		(1)				
	Revenue Contributions to Capital		40	49	9	(9)		12	3		
	Revenue Contributions to Capital		147	147	-	10				10	
	Revenue Contributions to Capital				-	49				49	
	NDR Income	250			-						
	Pensions	(24)	(24)	(24)	-						
	Parish Council's				-			6	6		
	<b>Total District Development Fund</b>		<b>1,863</b>	<b>1,122</b>	<b>249</b>	<b>(873)</b>	<b>575</b>	<b>(298)</b>	<b>1,129</b>	<b>1,684</b>	<b>541</b>

## DISTRICT DEVELOPMENT FUND

Service	2014/15 Original £000	2014/15 Probable £000	2014/15 Actual £000	Over/(Under) spend £000	Carry Forward £000	2015/16 Original £000	2015/16 Updated £000
Chief Executive	215	164	90	1	75	87	162
Communtites	110	127	108	(1)	18	70	88
Governance	523	155	(170)	(70)	245	386	611
Neighbourhoods	509	518	410	(53)	55	398	453
Resources	196	(129)	(362)	(52)	132	138	270
<b>Total DDF Expenditure</b>	<b>1,553</b>	<b>835</b>	<b>76</b>	<b>(175)</b>	<b>525</b>	<b>1,079</b>	<b>1,584</b>
<b>Funding Analysis</b>							
Transfer from DDF							
Transfer to/(from) General Fund	1,553	835	76			1,079	1,584
<b>Total DDF Funding</b>	<b>1,553</b>	<b>835</b>	<b>76</b>			<b>1,079</b>	<b>1,584</b>
<b>DDF Earmarked Reserve</b>							
<b>Balance B/F</b>	<b>3,848</b>	<b>3,848</b>	<b>3,848</b>			<b>3,599</b>	<b>3,599</b>
Lost Investment Interest	151	191	191			115	115
Council Tax Freeze	(80)	(83)	(83)			(83)	(83)
Right to Challenge Expenditure	13		0				0
New Burdens Grants			(22)				0
New Homes Bonus		(10)	(10)				0
Records Scanner		26	25				0
Enveloping Machine/Frinking Machine		40	49		(9)	12	3
Replacement Windows Civic Offices					49		49
Langston Road Development/Winston Churchill		147	147		10		10
NDR Income	250						0
Pensions	(24)	(24)	(24)				0
Parish Grants						6	6
Return of Heritable Funds			(100)				0
Transfer Out	1,553	835	76			1,079	1,584
<b>Balance C/F</b>	<b>1,985</b>	<b>2,726</b>	<b>3,599</b>		<b>575</b>	<b>2,470</b>	<b>1,964</b>

## DISTRICT DEVELOPMENT FUND 2014/15 - 2015/16

Directorate	Description	C/Fwd £000's	Year of Approval
<b>Chief Executive</b>	Transformation Programme	75	2015
		<b>75</b>	
<b>Communities</b>	VAEF transport scheme	5	2013
	Legal Fees	7	2015
	Landlord Accreditation Scheme	3	2015
	Energy Efficiency Works	3	2015
		<b>18</b>	
<b>Governance</b>	Document Scanning	23	2014
	Savings to fund document scanning project	19	2015
	Administrative Assistant	30	2015
	Economic Development Strategy	4	2014
	Town Centres Support/Portas Funding	28	2013
	Individual Registration Costs	27	2014
	Council Asset Rationalisation	111	2014
	New Development Project Officer	(8)	2015
	Contingency for Appeals	1	2013
	Savings to fund Social Media Management Application	10	2015
		<b>245</b>	
<b>Neighbourhoods</b>	Inspections	1	2014
	Local Plan	(34)	2014
	Neighbourhood Planning	9	2015
	Payment to NEPP for Redundancies	31	2015
	NWA Consultancy exercise	20	2013
	Safety of Bund	1	2015
	Roundabouts Manintenance	7	2015
	Roding Valley Lake - Disabled Projects	5	2015
	Open Spaces - Tree Planting	10	2015
	Waste Contract Mobilisation	5	2015
		<b>55</b>	
<b>Resources</b>	Implementation of E-Invoicing	4	2015
	Savings to fund redundancy	14	2015
	Temporary Additional Staffing	1	2014
	Emergency Premises Works	(1)	2014
	Local Council Tax New Burdens Expenditure	13	2014
	Benefits Specific Grants Expenditure - Data Sharing	9	2015
	Benefits Specific Grants - Data Sharing	3	2015
	Welfare Reform Expenditure	31	2014
	Planned Building Maintenance Programme	58	2015
		<b>132</b>	
	Enveloping Machine/Frinking Machine	(9)	2015
	Replacement Windows Civic Offices	49	2015
	Langston Road Development/Winston Churchill	10	2015
		<b>50</b>	
		<b>575</b>	

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