

# Committee Agenda



**Epping Forest  
District Council**

## ***Finance and Performance Management Cabinet Committee Monday, 21st January, 2013***

You are invited to attend the next meeting of **Finance and Performance Management Cabinet Committee**, which will be held at:

**Committee Room 1, Civic Offices, High Street, Epping  
on Monday, 21st January, 2013  
at 7.00 pm .**

**Glen Chipp  
Chief Executive**

**Democratic Services  
Officer**

Gary Woodhall  
The Office of the Chief Executive  
Tel: 01992 564470  
Email: [democraticservices@eppingforestdc.gov.uk](mailto:democraticservices@eppingforestdc.gov.uk)

### **Members:**

Councillors Ms S Stavrou (Chairman), R Bassett, D Stallan, G Waller and C Whitbread

**PLEASE NOTE THE START TIME OF THIS MEETING**

### **1. WEBCASTING INTRODUCTION**

The Chairman will read the following announcement:

“I would like to remind everyone present that this meeting will be recorded for subsequent repeated viewing on the Internet and copies of the recording could be made available for those that request it.

By being present at this meeting it is likely that the recording cameras will capture your image and this will result in the possibility that your image will become part of the broadcast.

You should be aware that this may infringe your human and data protection rights. If you have any concerns please speak to the webcasting officer.

Please could I also remind members to put on their microphones before speaking by pressing the button on the microphone unit”

**2. APOLOGIES FOR ABSENCE**

(Assistant to the Chief Executive) To be declared at the meeting.

**3. DECLARATIONS OF INTEREST**

(Assistant to the Chief Executive) To declare interests in any item on this agenda.

**4. MINUTES**

To confirm the minutes of the last meeting of the Committee held on 22 November 2012 (previously circulated).

**5. DETAILED DIRECTORATE BUDGETS 2013/14 (Pages 5 - 158)**

(Directorate of Finance & ICT) To consider the attached report (FPM-021-2012/13).

**6. RISK MANAGEMENT - CORPORATE RISK REGISTER (Pages 159 - 186)**

(Director of Finance & ICT) To consider the attached report (FPM-020-2012/13).

**7. ANY OTHER BUSINESS**

Section 100B(4)(b) of the Local Government Act 1972, together with paragraphs 6 and 25 of the Council Procedure Rules contained in the Constitution require that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

In accordance with Operational Standing Order 6 (non-executive bodies), any item raised by a non-member shall require the support of a member of the Committee concerned and the Chairman of that Committee. Two weeks' notice of non-urgent items is required.

**8. EXCLUSION OF PUBLIC AND PRESS**Exclusion

To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

<b>Agenda Item No</b>	<b>Subject</b>	<b>Exempt Information Paragraph Number</b>
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

Confidential Items Commencement

Paragraph 9 of the Council Procedure Rules contained in the Constitution require:

- (1) All business of the Council requiring to be transacted in the presence of the press and public to be completed by 10.00 p.m. at the latest.
- (2) At the time appointed under (1) above, the Chairman shall permit the completion of debate on any item still under consideration, and at his or her discretion, any other remaining business whereupon the Council shall proceed to exclude the public and press.
- (3) Any public business remaining to be dealt with shall be deferred until after the completion of the private part of the meeting, including items submitted for report rather than decision.

Background Papers

Paragraph 8 of the Access to Information Procedure Rules of the Constitution define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the report is based; and
- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information (as defined in Rule 10) and in respect of executive reports, the advice of any political advisor.

Inspection of background papers may be arranged by contacting the officer responsible for the item.

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## **Report to the Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report reference: FPM-021-2013/14**

**Date of meeting: 21 January 2013**

**Portfolio: Finance and Technology**

**Subject: Detailed Directorate Budgets 2013/14**

**Responsible Officer: Peter Maddock (01992 564602)**

**Democratic Services: Gary Woodhall (01992 564470)**

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

**(1) That the Committee consider the attached General Fund and Housing Revenue Account budgets for 2013/14 and make recommendations as appropriate.**

### **Executive Summary**

The report provides the draft General Fund and Housing Revenue Account (HRA) Budgets for the financial year 2013/14. The budgets are presented on a directorate by directorate basis with accompanying notes highlighting areas where significant changes have occurred. They are presented to the Committee to give an opportunity to comment and make recommendations prior to the budget being formally set during February 2013.

### **Reasons for Proposed Decision**

To give Members an opportunity to review and provide recommendations on the detailed budget prior to adoption by Council.

### **Other options for action**

Other than deciding not to review the budget there are no other options.

### **Report:**

1. The budget setting process commenced in September 2012 with the presentation of the Financial Issues Paper incorporating the Medium Term Financial Strategy (MTFS). At that time it was identified that a savings target for 2013/14 of £0.25 million should be set. This has now been achieved through a number of savings such as the removal of vacant posts, amendments to the car leasing scheme and additional recycling credits to name a few. There have also been other savings found as in previous years as part of the budget process. Having said that savings of £400,000 in 2014/15 and 2015/16 with £200,000 in 2016/17 are still required and work to identify these is ongoing.

2. In late December the government support figure was confirmed at £6.050 million which is £313,000 below the figure estimated in the MTFS of £6.363 m. However with the CSB savings figure of £597,000 in 2013/14 and additional savings identified during this financial year the use of General Fund balances expected in 2013/14 is actually lower than expected.

3. The budgets are presented on a directorate by directorate basis and are shown at Appendix 1 to 7 (General Fund) and Appendix 8 (HRA). Within each pack there is a commentary on the budgets highlighting areas where either Continuing Services Budget

(CSB) or District Development Fund (DDF) savings or growth have occurred and also where allocation changes have affected budgets.

4. Each budget is to be presented by the relevant Director with Portfolio Holders providing comments as appropriate. There will also be finance staff at the meeting to assist with any questions that members might have.

**Resource Implications:**

Proposed spending levels for the General Fund and HRA for the financial year 2013/14.

**Legal and Governance Implications:**

Agreeing budgets in advance of the financial year represents good financial management practice. The budget is a key element of income and expenditure management and forms the benchmark against which financial performance can be measured.

**Safer, Cleaner, Greener Implications:**

The Council's budgets contain spending in relation to this initiative.

**Consultations Undertaken:**

The budget process includes consultations with Spending Officers and Directors; also this Committee has previously had sight of the first draft of the CSB and DDF lists, an update on which is provided elsewhere on the agenda.

**Background Papers:**

Working papers held in Accountancy.

**Impact Assessments:**

Risk Management

Failure to set an acceptable budget in advance of the financial year would expose the Council to unacceptable financial management risks.

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

**OFFICE OF THE CHIEF EXECUTIVE  
DIRECTORATE  
ESTIMATES 2013/14**

## Office of the Chief Executive

### Revenue Budget 2013/14

#### Introduction

The Office of the Chief Executive Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

#### Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Pension costs

The budget shows the cost of the pension scheme relating to those employees currently in service. Although this cost has increased it is reversed out in the budget summary in the same way as Depreciation.

#### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Compliance with accounting guidance

The 2013/14 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

#### Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

**Support and Trading Services** -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.



**Office of the Chief Executive**  
**General Fund Estimate Summary**

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
<b>Direct Services</b>						
993	1,189	1,153	Corporate Activities	1,498	397	1,101
304	382	373	Elections	449	188	261
870	933	994	Member Activities	1,293	283	1,010
424	421	420	Voluntary Sector Support	447	12	435
14	14	2	Other Activities	2	0	2
<b>2,605</b>	<b>2,939</b>	<b>2,942</b>	<b>Total (Transferred to GF Summary)</b>	<b>3,689</b>	<b>880</b>	<b>2,809</b>
<b>Support and Trading Services</b>						
466	484	484	Democratic Services	488	0	488
230	239	237	Internal Audit	243	0	243
(470)	(496)	(495)	Recharged to this Directorate	(501)	0	(501)
(226)	(227)	(226)	Recharged to other Directorates	(230)	0	(230)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,605</b>	<b>2,939</b>	<b>2,942</b>	<b>Directorate Total</b>	<b>3,689</b>	<b>880</b>	<b>2,809</b>
2,907	2,940	2,925	Continuing Services Budget			2,929
0	0	3	Continuing Services Budget - Growth			0
(44)	(19)	(42)	Continuing Services Budget - Savings			(31)
<b>2,863</b>	<b>2,921</b>	<b>2,886</b>	<b>Total Continuing Services Budget</b>			<b>2,898</b>
267	166	372	District Development Fund - Expenditure			21
(525)	(148)	(316)	District Development Fund - Savings			(110)
<b>(258)</b>	<b>18</b>	<b>56</b>	<b>Total District Development Fund</b>			<b>(89)</b>
<b>2,605</b>	<b>2,939</b>	<b>2,942</b>	<b>Directorate Total</b>			<b>2,809</b>



## Office of the Chief Executive

### Development Fund & Growth Items

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
Internal Audit	Consultants Fees- Saving	(13)	(13)	
Civic & Member	Courses & Conferences, Books, Publs & Postage- Savings	(3)	(3)	
Corporate Management	Chief Executive Post- Salary savings		(23)	(22)
Democratic Services	LGIU Information unit Subscription Saving	(3)	(3)	
Policy Unit Group	Grant Finder subscription discontinued			(4)
Electoral Registration	Increased cost of new canvassing regulations		3	
Directorate Savings	General			(5)
		<b>(19)</b>	<b>(39)</b>	<b>(31)</b>

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
<b>Development Fund Items</b>				
Elections	Police & Crime Commissioner Elections	148	203	
Elections	Police & Crime Commissioner Elections - Re-imburement	(148)	(203)	
Elections	District Elections- Additional cost due to No multiple elections	18	18	
Elections	No District Elections May 2013			(110)
Grants to Voluntary Orgs	Furniture Exchange Scheme		20	
Welfare Transport	Epping Forest Community Transport Scheme		(16)	16
Corporate Management	Chief Executive Salary Savings less recruitment costs		(60)	
Corporate Management	Chief Exec Executive Assistant - Salary saving		(15)	
Corporate Policy Making	Efficiency Challenge Programme (RIEP)		31	
Corporate Policy Making	LLPG staffing		100	
Corporate Policy Making	LLPG staffing HRA Contribution		(22)	
Civic & Member	Electronic Delivery of Agendas			5
		<b>18</b>	<b>56</b>	<b>(89)</b>

## **Office of the Chief Executive**

### **Corporate Activities**

#### **Corporate Policy Making**

This budget is made up mostly by recharges from services for corporate and public accountability activities. Recharges are made from here to the Housing Revenue Account and to the 'ring fenced' accounts for On-Street Car Parking and Building Control. A DDF saving of £60,000 is included in the 2012/13 probable outturn for the vacancy of the Chief Executive. A DDF saving of £15,000 is also included in 2012/13 for savings relating to the Executive Assistant's post.

A DDF carry forward of £31,000 is included in the 2012/13 probable outturn, this is the amount remaining from the grant awarded by the Regional Improvement and Efficiency Partnership for the East of England as part of the Efficiency Challenge Programme.

CSB savings of £23,000 are included in the probable outturn 2012/13 for a salary reduction in the Chief Executives post, and £22,000 in 2013/14.

The 2012/13 probable outturn includes £100,000 DDF for the provision of additional resources to enable the Council to satisfy the national standards required for the Local Land and Property Gazetteer.

#### **Democratic Services**

This heading relates to the Council subscriptions that are paid to various organisations including the CIPFA Best Value Advisory Service, East of England Local Government Conference, Essex Safeguarding Children Board and Essex Safeguarding Adult Board. The East of England Regional Assembly has been restructured and the Council has reinstated its subscription to it.

## Office of the Chief Executive

### Corporate Activities

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
971	1,156	1,115	Corporate Policy Making	1,468	397	1,070
22	33	38	Subscriptions	30	0	30
<b>993</b>	<b>1,189</b>	<b>1,153</b>	<b>Total (Transferred to Summary)</b>	<b>1,498</b>	<b>397</b>	<b>1,101</b>
1,208	1,189	1,142	Continuing Services Budget			1,123
0	0	0	Continuing Services Budget - Growth			0
0	0	(23)	Continuing Services Budget - Savings			(22)
<b>1,208</b>	<b>1,189</b>	<b>1,119</b>	<b>Total Continuing Services Budget</b>			<b>1,101</b>
119	0	131	District Development Fund - Expenditure			0
(334)	0	(97)	District Development Fund - Savings			0
<b>(215)</b>	<b>0</b>	<b>34</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>993</b>	<b>1,189</b>	<b>1,153</b>	<b>Directorate Total</b>			<b>1,101</b>

## Office of the Chief Executive

### Elections

#### Electoral Registration

This budget incorporates the cost of maintaining an accurate Electoral Roll for the Epping Forest District. The reduction in costs relates to the necessity to move to external printing due to the introduction of electronic registration.

#### Elections

The 2012/13 probable outturn include the costs of elections for one third of the District held in May 2012, and the fully reimbursable costs of the Police Commissioner elections of £203,000 which were held in November 2012. A DDF item of £18,000 is included in the probable outturn 2012/13 for extra costs of holding the District election where there were no other elections held at the same time so the economies that would arise from multiple elections could not be achieved. The 2013/14 budgets include costs of the Essex County Council elections to be held in May 2013 which will be fully reimburseable and provision for any necessary District by-elections. The budget for 2013/14 includes a DDF saving of £110,000 as no District elections are scheduled for 2013.

## Office of the Chief Executive

### Elections

2011/12		2012/13		2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
153	168	161	Electoral Registration	166	3	163
151	214	212	Elections	283	185	98
<b>304</b>	<b>382</b>	<b>373</b>	<b>Total (Transferred to Summary)</b>	<b>449</b>	<b>188</b>	<b>261</b>
344	364	352	Continuing Services Budget			371
0	0	3	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>344</b>	<b>364</b>	<b>355</b>	<b>Total Continuing Services Budget</b>			<b>371</b>
148	166	221	District Development Fund - Expenditure			0
(188)	(148)	(203)	District Development Fund - Savings			(110)
<b>(40)</b>	<b>18</b>	<b>18</b>	<b>Total District Development Fund</b>			<b>(110)</b>
<b>304</b>	<b>382</b>	<b>373</b>	<b>Directorate Total</b>			<b>261</b>

## **Office of the Chief Executive**

### **Member Activities**

#### **Civic Ceremonial**

This budget includes the allowances payable to the Chairman and Vice-Chairman of the Council and related ceremonial expenditure including the Chairman's Awards. There are no significant changes to this budget.

#### **Civic and Member**

This budget includes costs of members services and support, including training and accommodation costs of the council chamber and members room. The charges for support services have been allocated in accordance with SeRCOP, as a result savings, particularly on corporate policy making are reflected in the 2012/13 Probable Outturn and 2013/14 budgets. Included in the 2013/14 budget is a DDF item of £5,000, to facilitate electronic delivery of agendas. A CSB saving of £3,000 is included in the probable outturn for 2012/13 for savings on courses, conferences, books and publications.

#### **Members Allowances**

This budget consists of the payments of members allowances and Connect scheme payments to members. The increase in the budget relates to additional allowances payable where certain member's had not previously claimed for all of their allowances.

#### **Overview and Scrutiny**

This budget incorporates the operational costs of the Overview and Scrutiny Committee. There are no significant changes to this budget.

#### **Standards Committee**

This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. There are no significant changes to this budget.



## Office of the Chief Executive

### Member Activities

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<b>Gross</b>	<b>Gross</b>	<b>Net</b>
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
42	50	48	Civic Ceremonial	62	14	48
579	627	682	Civic & Member	898	200	698
235	234	243	Members Allowances	311	69	242
2	3	1	Overview & Scrutiny	2	0	2
12	19	20	Standards Committee	20	0	20
<b>870</b>	<b>933</b>	<b>994</b>	<b>Total (Transferred to Summary)</b>	<b>1,293</b>	<b>283</b>	<b>1,010</b>
873	936	997	Continuing Services Budget			1,005
0	0	0	Continuing Services Budget - Growth			0
0	(3)	(3)	Continuing Services Budget - Savings			0
<b>873</b>	<b>933</b>	<b>994</b>	<b>Total Continuing Services Budget</b>			<b>1,005</b>
0	0	0	District Development Fund - Expenditure			5
(3)	0	0	District Development Fund - Savings			0
<b>(3)</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>5</b>
<b>870</b>	<b>933</b>	<b>994</b>	<b>Directorate Total</b>			<b>1,010</b>

## Office of the Chief Executive

### Voluntary Sector Support

The following budgets represent the Council's support to outside voluntary and charitable bodies working in the community.

#### Grants to Voluntary Organisations

The sum available for grants to voluntary organisations in both the 2012/13 probable outturn and 2013/14 budgets is £111,520. This includes £7,550 relating to Home Start, who have a grant to offset gross rent for unit 36 at Oakwood Hill Industrial Estate.

At the end of the financial year there are always a number of grant approvals that remain unpaid. The budget assumes that the level of these is similar at the end of each year.

A DDF item for £20,000 for the Furniture Exchange Scheme was reapproved at the end of 2011/12 for spending during 2012/13 and is therefore included in the probable outturn 2012/13.

#### Voluntary Sector Support

##### Essex Women's Refuge

The budget relates to a contribution towards the cost of the work of the Association of Essex Women's Refuges, which allows referrals to be made from this Authority to the Essex Refuge Network.

The Council has agreed previously that the authority should continue with an annual financial contribution to meet its full share of costs, and the estimate, currently £16,940 and is based on all other local authorities continuing to contribute their full pro-rata share.

##### Citizens Advice Bureau

The budget relates to the contribution that the Council makes to its partnership with the Citizens Advice Bureaux (CAB). The Council's contribution for 2012/13 and 2013/14 is £113,840. The additional costs relate to support provided by the Policy Unit.

##### Voluntary Action Epping Forest

The budget relates to the support given by the Council towards the running costs of the Voluntary Action Epping Forest (VAEF) located in Homefield House. A grant of £39,120 is included for 2012/13 and 2013/14.

The running costs of Homefield House, which is leased to VAEF, are included in this budget along with the costs of central computers and telephones, which directly benefit VAEF. Total gross cost including the grant is £73,050 for 2012/13, and £73,480 for 2013/14 which is reduced by rent paid by VAEF of £11,000 and by £1,500 in relation to telephone call charges which are reimbursed.

##### Welfare Transport

This budget is made up of annual grant to VAEF for funding the Community Transport scheme. The grant available to VAEF is £16,020 for 2012/13 and 2013/14.

A new independent trust (Epping Forest Community Transport) is being set up under the umbrella of VAEF.

The amount available in 2012/13 will not now be required until 2013/14 when the new Trust has been finalised. The original allocation will be treated as a DDF saving and carried forward to 2013/14 to facilitate this.

## Office of the Chief Executive

### Voluntary Sector Support

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
£000	£000	£000		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
203	196	206	Grants to Voluntary Organisations	188	0	188
18	18	18	Grant to Essex Women's Refuge	18	0	18
125	126	132	Grant to Citizens Advice Bureau	133	0	133
59	62	61	Grant to VAEF	73	12	61
19	19	3	Welfare Transport	35	0	35
<b>424</b>	<b>421</b>	<b>420</b>	<b>Total (Transferred to Summary)</b>	<b>447</b>	<b>12</b>	<b>435</b>
424	421	416	Continuing Services Budget			419
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>424</b>	<b>421</b>	<b>416</b>	<b>Total Continuing Services Budget</b>			<b>419</b>
0	0	20	District Development Fund - Expenditure			16
0	0	(16)	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>4</b>	<b>Total District Development Fund</b>			<b>16</b>
<b>424</b>	<b>421</b>	<b>420</b>	<b>Directorate Total</b>			<b>435</b>

## **Office of the Chief Executive**

### **Other Activities**

#### **Local Council Liaison**

This budget includes the operational costs which are support services of the Local Council Liaison Committee. The reduction in costs is a result of a reduced level of legal advice to the town and parish councils.

## Office of the Chief Executive

### Other Activities

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable Outturn</i>		<i>Gross Expend</i>	<i>Gross Income</i>	<i>Net Expend</i>
£000	£000	£000		£000	£000	£000
14	14	2	Local Council Liaison	3	0	3
<u>14</u>	<u>14</u>	<u>2</u>	<b>Total (Transferred to Summary)</b>	<u>3</u>	<u>0</u>	<u>3</u>
14	14	2	Continuing Services Budget			3
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<u>14</u>	<u>14</u>	<u>2</u>	<b>Total Continuing Services Budget</b>			<u>3</u>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<u>0</u>	<u>0</u>	<u>0</u>	<b>Total District Development Fund</b>			<u>0</u>
<u>14</u>	<u>14</u>	<u>2</u>	<b>Directorate Total</b>			<u>3</u>

## **Office of the Chief Executive**

### **Support Services**

#### **Democratic Services**

There are no significant changes to this budget.

#### **Internal Audit**

The small change to this budget relates to additional staffing costs resulting from an increased level of audit activities.

Office of the Chief Executive

Support Services

2011/12		2012/13		2013/14		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable</i>		<i>Gross Expend</i>	<i>Gross Income</i>	<i>Net Expend</i>
<i>£000</i>	<i>£000</i>	<i>Outturn</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
466	484	484	Democratic Services	488	0	488
230	239	237	Internal Audit	243	0	243
<b>696</b>	<b>723</b>	<b>721</b>	<b>Total (Transferred to Summary)</b>	<b>731</b>	<b>0</b>	<b>731</b>
728	739	737	Continuing Services Budget			735
0	0	0	Continuing Services Budget - Growth			0
(32)	(16)	(16)	Continuing Services Budget - Savings			(4)
<b>696</b>	<b>723</b>	<b>721</b>	<b>Total Continuing Services Budget</b>			<b>731</b>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>696</b>	<b>723</b>	<b>721</b>	<b>Directorate Total</b>			<b>731</b>

**OFFICE OF THE CHIEF EXECUTIVE  
SUBJECTIVE ANALYSIS 2013/14 ESTIMATES**

Cost Centre	Employees	Premises	Transport	Supplies	Third Party	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Rental Income	Fees & Charges	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Corporate Policy Making	37,810		1,420	22,190		1,406,970		1,468,390	(397,220)					-	1,071,170
Subscriptions				29,560		160		29,720						-	29,720
Electoral Registration	63,060		1,350	50,310		51,870		166,590			3,260			3,260	163,330
Elections	33,700		1,080	192,890		55,100		282,770			100	185,000	-	185,100	97,670
Civic Ceremonial	-		4,160	29,690		27,870		61,720	(13,730)					-	47,990
Civic and Member	1,980	4,000	50	18,350		873,590		897,970	(199,800)					-	698,170
Members Allowances	1,500			308,990		1,010		311,500	(69,310)					-	242,190
Overview & Scrutiny Operational Budget				1,250		850		2,100						-	2,100
Standards Committee Operational Budget				5,890		14,020		19,910						-	19,910
Grants to Voluntary Organisations	42,870		1,720	111,760		31,590		187,940						-	187,940
Grant to Essex Womens Refuge				16,940		1,170		18,110						-	18,110
Grant to CAB	11,110		360	113,870		7,240		132,580						-	132,580
Grant to VAEF				39,270		34,210		73,480			12,500			12,500	60,980
Welfare Transport	1,550		50	32,050		1,250		34,900						-	34,900
Local Council Liaison						2,580		2,580						-	2,580
<b>TOTAL (Transferred to GF Summary)</b>	<b>193,580</b>	<b>4,000</b>	<b>10,190</b>	<b>973,010</b>	<b>-</b>	<b>2,509,480</b>	<b>-</b>	<b>3,690,260</b>	<b>(680,060)</b>	<b>-</b>	<b>15,860</b>	<b>185,000</b>	<b>-</b>	<b>200,860</b>	<b>2,809,340</b>
<b>Support Service</b>															
Democratic Services	306,130	1,250	5,020	8,670		166,840		487,910	(487,910)					-	-
Internal Audit	195,250		3,500	740		43,600		243,090	(243,090)					-	-
<b>TOTAL</b>	<b>501,380</b>	<b>1,250</b>	<b>8,520</b>	<b>9,410</b>	<b>-</b>	<b>210,440</b>	<b>-</b>	<b>731,000</b>	<b>(731,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIRECTORATE TOTAL</b>	<b>694,960</b>	<b>5,250</b>	<b>18,710</b>	<b>982,420</b>	<b>-</b>	<b>2,719,920</b>	<b>-</b>	<b>4,421,260</b>	<b>(1,411,060)</b>	<b>-</b>	<b>15,860</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>2,809,340</b>
Chief Executive Policy Group	271,730		6,070	1,540		44,160		323,500	(323,500)					-	-
Policy Unit	147,250		4,850	410		97,050		249,560	(249,560)					-	-



**CORPORATE SUPPORT SERVICES  
DIRECTORATE  
ESTIMATES 2013/14**

## Corporate Support Services

### Revenue Budget 2013/14

#### Introduction

The Corporate Support Services Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

#### Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Pension costs

The budget shows the cost of the pension scheme relating to those employees currently in service. Although this cost has increased it is reversed out in the budget summary in the same way as Depreciation.

#### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Compliance with accounting guidance

The 2013/14 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

#### Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

## Corporate Support Services

### General Fund Estimate Summary

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
<b>Direct Services</b>						
(2,242)	(2,047)	(2,525)	Land & Property	700	3,018	(2,318)
425	491	559	Other Activities	931	432	499
<b>(1,817)</b>	<b>(1,556)</b>	<b>(1,966)</b>	<b>Total Direct</b>	<b>1,631</b>	<b>3,450</b>	<b>(1,819)</b>
<b>Regulatory Services</b>						
27	46	44	Licensing & Registrations	156	116	40
(33)	(24)	(66)	Hackney Carriage Licensing	121	185	(64)
<b>(6)</b>	<b>22</b>	<b>(22)</b>	<b>Total Regulatory</b>	<b>277</b>	<b>301</b>	<b>(24)</b>
<b>(1,823)</b>	<b>(1,534)</b>	<b>(1,988)</b>	<b>Total (Transferred to GF Summary)</b>	<b>1,908</b>	<b>3,751</b>	<b>(1,843)</b>
<b>Support and Trading Services</b>						
1,473	1,541	1,531	Legal & Administration Services	1,598	56	1,542
2,160	2,371	2,399	Accommodation Services	2,384	18	2,366
1,553	1,699	1,907	Other Support Services	2,017	19	1,998
(1,339)	(1,474)	(1,508)	Recharged to this Directorate	(1,560)	(24)	(1,536)
(3,847)	(4,137)	(4,329)	Recharged to other Directorates	(4,439)	(69)	(4,370)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(1,823)</b>	<b>(1,534)</b>	<b>(1,988)</b>	<b>Directorate Total</b>	<b>1,908</b>	<b>3,751</b>	<b>(1,843)</b>
(507)	(1,851)	(1,900)	Continuing Services Budget			(1,984)
159	90	111	Continuing Services Budget - Growth			13
(1,609)	(15)	(192)	Continuing Services Budget - Savings			(95)
<b>(1,957)</b>	<b>(1,776)</b>	<b>(1,981)</b>	<b>Total Continuing Services Budget</b>			<b>(2,066)</b>
235	255	360	District Development Fund - Expenditure			256
(101)	(13)	(367)	District Development Fund - Savings			(33)
<b>134</b>	<b>242</b>	<b>(7)</b>	<b>Total District Development Fund</b>			<b>223</b>
<b>(1,823)</b>	<b>(1,534)</b>	<b>(1,988)</b>	<b>Directorate Total</b>			<b>(1,843)</b>



## Corporate Support Services

### Development Fund & Growth Items

		Original 2012/13 £000's	Probable 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
Local Land Charges	ECC Charge for highways LLC search		(6)	(9)
Industrial Estates- Brooker Rd	Increased Rental Income	(7)	(88)	(70)
Industrial Estates- Oakwood Hill	Increased Rental Income		(10)	
Industrial Estates - O Hill Workshops	Increased Rental Income	(5)	(5)	
Industrial Ests- Lang Road Seed Bed	Increased Rental Income		(6)	
Fleet Operations	MOTs - Reduced Income	40	60	
Civic Offices	Vending Maintenance		3	
Offices & Depots	Gas & Electricity	14	(5)	
Offices & Depots	NNDR Re-assessment	36	48	13
Offices Waltham Abbey	Area Office Rent			(12)
Offices Trapps Hill	Area Office Rent		(1)	(4)
Administration & Secretarial	Messenger -Member Despatch	(3)	(3)	
Administration & Secretarial	Copiers		(4)	
Directorate Savings	Review of salary budgets - savings		(24)	
Directorate Savings	General		(40)	
<b>Total Corporate Support Services</b>		<b>75</b>	<b>(81)</b>	<b>(82)</b>
<b>Development Fund Items</b>				
Estates & Valuation	Council Asset Rationalisation	205	146	91
Estates & Valuation	Council Asset Rationalisation HRA Contribution	(13)	(3)	(13)
Human Resources	Medical Expenses		(8)	
Local Land Charges	Increased Income		(20)	(20)
Local Land Charges	Removal of Personal Search charges(Claims) ( LLC Amendment Rules 2010)		100	
Non HRA Building Maintenance	Planned Building Maintenance Programme	45	103	154
Greenyard Waltham Abbey	Reduced Rental Income	5	11	11
Industrial Estates- Brooker Rd	Increased Rental Income		(44)	
Industrial Estates- Brooker Rd	Back-Dated rent 2-9 Cartersfield Rd		(292)	
<b>Total Corporate Support Services</b>		<b>242</b>	<b>(7)</b>	<b>223</b>

## Corporate Support Services

### Land and Property

#### Industrial Estates

The budget comprises commercial property at Oakwood Hill, Brooker Road, North Weald, and Langston Road industrial estates.

#### Brooker Road

The original 2012/13 estimate includes additional CSB income of £7,000 which has been revised to £88,000 and £70,000 for the 2013/14 budget resulting from various re-lettings and a rent review that dates back over three years where a significant increase in rent has been achieved. A DDF item is included in the probable outturn for £44,000 relating to rent arrears for units that have now been re-let and for £292,000 for the arrears to 31 March 2012 relating to the rent review mentioned above.

#### Langston Road

This budget relates to land at Langston Road where the Council receives ground rent for properties which occupy land at Prospect Business Park and the Seedbed Centre. The Council has no direct control over the management of the 42 units which are let by EFi (Loughton) Ltd, with the Council receiving a ground rent of 15% of gross income collected.

A CSB item of £6,000 is included in the probable outturn for 2012/13 for additional income from the seedbed centre resulting from a reduction in voids, which are now running at less than 10%.

#### Oakwood Hill Industrial Estate

The Council receives ground rent for the land on which industrial units were originally erected by tenants on Oakwood Hill Industrial Estate.

The probable outturn for 2012/13 includes a CSB item of £10,000 for increased rental income.

#### Oakwood Hill Workshop Units

The Council receives rent and service charges for units at the Oakwood Hill Workshop unit complex which was originally constructed by this Council.

The original budget for 2012/13 includes a reduced sum for building maintenance and additional CSB rental income which has significantly boosted surpluses.

#### North Weald Industrial Site

The costs on this budget relate mainly to charges for Estates Management.

#### David Lloyd Centre

This budget relates to the Council's share of income from the David Lloyd Centre. The agreement entitles the Council to receive a basic rent and 1.5% commission on turnover. An increase in this income is expected.

#### Other Land and Property

This budget relates to general way-leaves receivable and the property at Greenyard, Waltham Abbey previously used as a doctor's surgery. A DDF item is included of £11,000 in the probable outturn, and the 2013/14 estimate for loss of rental income. A new lease is expected to be agreed from 1 January 2013 rent free for the first 18 months, and then 12 months at £10,000, and 18 months at £15,000.

#### Business Premises - Shops

This budget relates to Non Housing assets transferred from the Housing Revenue Account on 31 March 2011 comprising shops, public houses, and a petrol station.

Building maintenance costs are reduced in the probable outturn resulting in an increased net surplus.

#### Council Asset Rationalisation

DDF items are included in the 2012/13 original estimate of £205,000 less £13,000 recharged to the HRA. The probable outturn includes DDF items of £146,000 less £3,000 recharged to the HRA, and the estimate for 2013/14 includes DDF items of £91,000 less £13,000 recharged to the HRA. The costs relate to consultants fees and site surveys for various sites throughout the district. The estimates for 2012/13, and 2013/14 also include overhead recharges for the Estates Division of £74,000 and £77,000 respectively.

## Corporate Support Services

### Land and Property

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<b>Gross</b>	<b>Gross</b>	<b>Net</b>
<b>£000</b>	<b>Estimate</b>	<b>Outturn</b>		<b>Expend</b>	<b>Income</b>	<b>Expend</b>
<b>£000</b>	<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>	<b>£000</b>
(171)	(136)	(505)	Brooker Road	82	359	(277)
(133)	(124)	(131)	Langston Road	8	138	(130)
(388)	(377)	(394)	Oakwood Hill	12	405	(393)
(156)	(190)	(197)	Oakwood Hill Workshops	18	215	(197)
2	2	3	North Weald Industrial Estate	3	0	3
<b>(846)</b>	<b>(825)</b>	<b>(1,224)</b>	<b>Total Industrial Estates</b>	<b>123</b>	<b>1,117</b>	<b>(994)</b>
(110)	(109)	(118)	David Lloyd Centre	0	118	(118)
12	2	12	Other Land & Property	13	2	11
(1,443)	(1,378)	(1,414)	Business Premises	408	1,781	(1,373)
145	263	219	Council Asset Rationalisation	156	0	156
<b>(1,396)</b>	<b>(1,222)</b>	<b>(1,301)</b>	<b>Total Land &amp; Property</b>	<b>577</b>	<b>1,901</b>	<b>(1,324)</b>
<b>(2,242)</b>	<b>(2,047)</b>	<b>(2,525)</b>	<b>Total (Transferred to Summary)</b>	<b>700</b>	<b>3,018</b>	<b>(2,318)</b>
(894)	(2,027)	(2,237)	Continuing Services Budget			(2,337)
32	0	0	Continuing Services Budget - Growth			0
(1,471)	(12)	(109)	Continuing Services Budget - Savings			(70)
<b>(2,333)</b>	<b>(2,039)</b>	<b>(2,346)</b>	<b>Total Continuing Services Budget</b>			<b>(2,407)</b>
115	5	157	District Development Fund - Expenditure			102
(24)	(13)	(336)	District Development Fund - Savings			(13)
<b>91</b>	<b>(8)</b>	<b>(179)</b>	<b>Total District Development Fund</b>			<b>89</b>
<b>(2,242)</b>	<b>(2,047)</b>	<b>(2,525)</b>	<b>Directorate Total</b>			<b>(2,318)</b>

## **Corporate Support Services**

### **Other Activities**

#### **Emergency Planning**

The budget relates to the cost of providing for emergency response services in the event of a local or national civil disaster, and emergency response in the event of war. The Civil Contingencies Act places a statutory responsibility on the Council to carry out risk based contingency planning and incident response.

The budget includes additional funding previously approved for the Council's statutory duties under the Civil Contingencies Act 2004. Joint arrangements are in place with Essex County Council in partnership with other authorities to provide a co-ordinated emergency planning service. The District contributes 50% of the costs of a joint Emergency Planning Officer, provided by the County Council.

#### **Fleet Operations**

The facility based at Langston Road Depot is responsible for maintaining, servicing and repairing the Council's fleet vehicles, carrying out taxi and private hire vehicle licensing inspections and is a registered vehicle testing station with the Vehicle and Operator services Agency.

The original estimate for 2012/13 included a CSB item of £40,000 for lost income from MOTs with this being revised up to £60,000 in the probable outturn. A local car dealership has stopped sending vehicles to Langston Road for MOTs causing this reduction in income. There have been some employee related and insurance savings to offset this loss. Efforts are being made to attract additional business with only limited success so far.

#### **Local Land Charges**

CSB growth had previously been included in this budget due to the significant loss of income arising from the down turn in the property market. Currently official land searches are ahead of budget and DDF items of £20,000 for additional income are included in both the probable outturn for 2012/13, and the estimate for 2013/14.

From April 2009 legislation changed the method by which search fees were levied. Regulations came into force directing that the fees charged for official searches (Local Authority and Private) should be based on actual cost recovery.

More recently the Government have accepted that the charges for personal searches are incompatible with the Environmental Information Regulations 2004 and should be discontinued. The official search currently levied at £100.00 remains unchanged.

A DDF item for £100,000 is included in the probable outturn 2012/13 for possible claims which could be made by Personal search companies, who are currently undertaking court proceedings in an attempt to reclaim the fees previously paid. The Local Government Association is co-ordinating action on behalf of many local authorities in defending this action. Ongoing income lost as a result of this is included in the government settlement figures.

#### **National Assistance Act Burials**

It is the duty of the Council to bury or cremate the body of any person who has died or been found dead in Epping Forest District area, where no other suitable arrangements for the disposal of the body have been made. Direct costs are recovered where possible from the estate of the deceased person, and the costs shown for this budget relate to support service charges for work undertaken by the Corporate Support Services Administration group.

#### **Public Conveniences**

This budget relates to the running costs of two permanent buildings at Bakers Lane Epping and High Street Chipping Ongar, and various Automatic Public Conveniences at various locations throughout the District. The increase in the budget relates to additional leasing and electricity charges.



## Corporate Support Services

### Other Activities

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Probable</i> <i>Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
165	184	180	Emergency Planning	190	0	190
(58)	(32)	(11)	Fleet Operations	246	251	(5)
117	153	203	Local Land Charges	299	180	119
9	9	11	National Assistance Act Burials	11	0	11
192	177	176	Public Conveniences	185	1	184
<b>425</b>	<b>491</b>	<b>559</b>	<b>Total (Transferred to Summary)</b>	<b>931</b>	<b>432</b>	<b>499</b>
438	451	425	Continuing Services Budget			528
64	40	60	Continuing Services Budget - Growth			0
0	0	(6)	Continuing Services Budget - Savings			(9)
<b>502</b>	<b>491</b>	<b>479</b>	<b>Total Continuing Services Budget</b>			<b>519</b>
0	0	100	District Development Fund - Expenditure			0
(77)	0	(20)	District Development Fund - Savings			(20)
<b>(77)</b>	<b>0</b>	<b>80</b>	<b>Total District Development Fund</b>			<b>(20)</b>
<b>425</b>	<b>491</b>	<b>559</b>	<b>Directorate Total</b>			<b>499</b>

## **Corporate Support Services**

### **Regulatory Services**

#### **Licensing Policy (Premises and Hackney Carriages)**

The service for Hackney Carriages relates to the various aspects of regulatory licensing for public hire vehicles, and drivers, including taxi and hire cars (mini cabs). The Council has adopted powers to enable it to undertake this responsibility and as such there is now a statutory requirement. Fees are set by the Council, but Home Office guidance directs that the Council should not make a surplus.

The service for Licensing and Registration relates to a range of premises. Licensing applications (including renewal, variation, cancellation, transfer or imposition of conditions) are for public entertainment including music and dancing, sporting entertainment, theatres and cinemas, pet shops, animal breeding and boarding establishments, and riding establishments. Fees are set by the Council, but Home Office guidance suggests that they should be set at a level which covers the Councils costs of enforcement and administration. These responsibilities are statutory.

The Licensing Act 2003 governs the sale and supply of alcohol and control of public entertainment. Responsibility for licensing personnel and premises is the responsibility of District Councils who are the designated Licensing Authorities for the purposes of the Act.

The Gambling Act 2005 governs gambling by creating a single regulatory body, the Gambling Commission, and giving responsibility for licensing premises where gambling takes place to local authorities.

#### **Licensing and Registration**

The reduction in net expenditure relates to an increase in licencing income. Certain types of Licensing income are set by statute and no inflationary increases are applied. Others have now been set with a view to achieving cost recovery.

#### **Hackney Carriages**

The increased surplus in the budget relates to a reallocation of central overhead charges for the Licensing Group.

A complete re-assessment of administrative support was undertaken in 2010/11 in order to ensure that the overall level of service charges are correct, and that the structure of costs and charging reflects the statutory guidelines. Administrative support is reviewed annually as part of the budget process.

## Corporate Support Services

### Regulatory Services

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
27	46	44	Licensing and Registration	156	116	40
(33)	(24)	(66)	Hackney Carriages Licensing	121	185	(64)
<b>(6)</b>	<b>22</b>	<b>(22)</b>	<b>Total (Transferred to Summary)</b>	<b>277</b>	<b>301</b>	<b>(24)</b>
(6)	22	(22)	Continuing Services Budget			(24)
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>(6)</b>	<b>22</b>	<b>(22)</b>	<b>Total Continuing Services Budget</b>			<b>(24)</b>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>(6)</b>	<b>22</b>	<b>(22)</b>	<b>Directorate Total</b>			<b>(24)</b>

## **Corporate Support Services**

### **Legal and Administration Services**

#### **Corporate Support Policy Group**

This is a support service group comprising the posts of Director and Assistant Directors of Corporate Support Services. There are no significant changes to the budget.

#### **Legal Services**

The small increases in this budget relate to inflation on salary costs.

#### **Administrative and Secretarial**

The small reductions in this budget relate to savings on stationery and copier costs.

## Corporate Support Services

### Legal and Administration Services

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Probable</i> <i>Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
391	391	386	Corporate Support Policy	389	0	389
704	739	741	Legal Services	797	51	746
378	411	404	Administrative & Secretarial	412	5	407
<b>1,473</b>	<b>1,541</b>	<b>1,531</b>	<b>Total (Transferred to Summary)</b>	<b>1,598</b>	<b>56</b>	<b>1,542</b>
1,473	1,544	1,538	Continuing Services Budget			1,542
0	0	0	Continuing Services Budget - Growth			0
0	(3)	(7)	Continuing Services Budget - Savings			0
<b>1,473</b>	<b>1,541</b>	<b>1,531</b>	<b>Total Continuing Services Budget</b>			<b>1,542</b>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>1,473</b>	<b>1,541</b>	<b>1,531</b>	<b>Directorate Total</b>			<b>1,542</b>

## **Corporate Support Services**

### **Accommodation Services**

#### **Office Accommodation**

Office Accommodation includes all of the Council's offices which are located at Epping High Street, Epping Hemnall Street, and Debden Broadway.

CSB growth of £48,000 is included in 2012/13 probable outturn and £13,000 in the 2013/14 estimate for non domestic rate increases. Savings have been made in energy reductions resulting from the new heating system and replacement windows in the Condor building and extension. CSB savings are included for rents previously payable for the vacated premises used for cash collection.

#### **Superintendents/Duty Officers**

The small increase in this budget relates to current service pension costs where the the overall effect is reversed out in the budget summary in the same way as depreciation. Also there has been a reduction in the level of overtime which was originally increased as a result of a vacant post.

#### **Catering ( Civic Offices)**

The budget relates to the cost of vending machine provision. Additional costs relate to increases in the cost of maintaining the vending machines, and a CSB item of £3,000 is included in the probable outturn 2012/13 for this.

#### **Depots**

Depot Accommodation includes all of the Council's depots which are located at Langston Road and Burton Road Loughton, Town Mead at Waltham Abbey, and Epping Town in Epping.

The reduction in budgets relates to reduced energy charges, and a reduction in building maintenance charges.

## Corporate Support Services

### Accommodation Services

2011/12 <i>Actual</i> £000	2012/13 <i>Original Estimate</i> £000	2012/13 <i>Probable Outturn</i> £000		Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
1,534	1,648	1,698	Office Accommodation	1,678	18	1,660
118	119	121	Superintendents	123	0	123
129	130	132	Duty Officers	123	0	123
19	17	21	Catering (Civic Offices)	21	0	21
<b>1,800</b>	<b>1,914</b>	<b>1,972</b>	<b>Total Office Accommodation</b>	<b>1,945</b>	<b>18</b>	<b>1,927</b>
360	457	427	Depot Accommodation	439	0	439
<b>2,160</b>	<b>2,371</b>	<b>2,399</b>	<b>Total (Transferred to Summary)</b>	<b>2,384</b>	<b>18</b>	<b>2,366</b>
2,075	2,321	2,354	Continuing Services Budget			2,369
63	50	51	Continuing Services Budget - Growth			13
(47)	0	(6)	Continuing Services Budget - Savings			(16)
<b>2,091</b>	<b>2,371</b>	<b>2,399</b>	<b>Total Continuing Services Budget</b>			<b>2,366</b>
69	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>69</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>2,160</b>	<b>2,371</b>	<b>2,399</b>	<b>Directorate Total</b>			<b>2,366</b>

## **Corporate Support Services**

### **Other Support Services**

#### **Building Maintenance**

Funding is in place for the next two years within DDF allocations arising from the £45,000 in the original 2012/13 budget to £103,000 and £154,000 in the probable outturn and 2013/14 estimate respectively. This accounts for the increases shown here.

#### **Estates and Valuation**

All items relating to the Council's Asset rationalisation programme are now included under Land and Property - Council Asset Rationalisation. The increase in the budget relates to current service pension costs where the overall effect is reversed out in the budget summary in the same way as depreciation.

#### **Human Resources**

The increase in this budget relates to an increase in the net costs of the corporate improvement budget, and a reallocation of overheads relating to the Corporate Support policy group.

#### **Payroll**

The reductions in this budget relate to a reallocation of overheads relating to the Corporate Support policy group, and central computer costs.

#### **Reprographics**

This budget incorporates the costs and overheads of maintaining the print section, which provides a comprehensive reprographics service to all Directorates of the Council. There are no significant changes to the budget.



## Corporate Support Services

### Other Support Services

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
472	626	690	Building Maintenance	729	0	729
315	326	331	Estates & Valuation	352	15	337
341	425	466	Human Resources	516	0	516
146	146	138	Payroll	133	1	132
279	279	282	Reprographics	287	3	284
<b>1,553</b>	<b>1,802</b>	<b>1,907</b>	<b>Total (Transferred to Summary)</b>	<b>2,017</b>	<b>19</b>	<b>1,998</b>
1,508	1,552	1,815	Continuing Services Budget			1,844
0	0	0	Continuing Services Budget - Growth			0
(6)	0	0	Continuing Services Budget - Savings			0
<b>1,502</b>	<b>1,552</b>	<b>1,815</b>	<b>Total Continuing Services Budget</b>			<b>1,844</b>
51	250	103	District Development Fund - Expenditure			154
0	0	(11)	District Development Fund - Savings			0
<b>51</b>	<b>250</b>	<b>92</b>	<b>Total District Development Fund</b>			<b>154</b>
<b>1,553</b>	<b>1,802</b>	<b>1,907</b>	<b>Directorate Total</b>			<b>1,998</b>

**CORPORATE SUPPORT SERVICES  
SUBJECTIVE ANALYSIS 2013/2014 ESTIMATED OUTTURN**

Cost Centre	Employees	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Land And Property</b>															
Brooker Road Industrial Estate		20,930		-		60,680		81,610			359,000			359,000	(277,390)
Langston Road Industrial Estate		100		5,000		2,440		7,540			138,000			138,000	(130,460)
Oakwood Hill Industrial Estate		930		5,000		5,640		11,570			405,000			405,000	(393,430)
Oakwood Hill Workshops Units		11,300		2,000		5,180		18,480			215,000			215,000	(196,520)
North Weald Industrial Estate		860				2,330		3,190						-	3,190
David Lloyd Centre		100				90		190			117,780			117,780	(117,590)
All Saints Churchyard		8,560						8,560						-	8,560
Greenyards		100				1,950		2,050			-			-	2,050
Wayleaves						2,070		2,070			2,100			2,100	(30)
Other Land and Property	-	8,660	-	-	-	4,020	-	12,680	-	-	2,100	-	-	2,100	10,580
Council Asset Rationalisation				91,000		76,850		167,850	(12,500)					-	155,350
Business Premises	25,890	134,130	1,710	18,410		221,590	6,040	407,770			1,780,000		1,000	1,781,000	(1,373,230)
<b>Other Activities</b>								-							
Emergency Planning	47,340		2,370	26,090		113,980		189,780						-	189,780
Fleet Operations	254,070	44,900	77,740	28,120		22,760	1,710	429,300	(182,806)	251,163				251,163	(4,669)
Local Land Charges	148,920		400	34,850		97,390	17,720	299,280		179,940				179,940	119,340
National Assistance Burials						11,420		11,420						-	11,420
Public Conveniences		174,340		3,420		3,140	3,940	184,840		870				870	183,970
<b>Regulatory Services</b>															
Licensing and Registrations	89,660		4,620	1,090		60,650		156,020		115,930				115,930	40,090
Hackney Carriage Licensing	70,380		3,150	5,380		42,420		121,330		185,000				185,000	(63,670)
<b>TOTAL (Transferred to GF Summary)</b>	<b>636,260</b>	<b>396,250</b>	<b>89,990</b>	<b>220,360</b>	<b>-</b>	<b>730,580</b>	<b>29,410</b>	<b>2,102,850</b>	<b>(195,306)</b>	<b>732,903</b>	<b>3,016,880</b>	<b>-</b>	<b>1,000</b>	<b>3,750,783</b>	<b>(1,843,239)</b>

**CORPORATE SUPPORT SERVICES  
SUBJECTIVE ANALYSIS 2013/2014 ESTIMATED OUTTURN**

Cost Centre	Employees	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
<b>Legal and Administration</b>															
Corporate Support Policy Group	336,870		5,580	900		45,520		388,870	(388,870)	-				-	-
Legal Services	393,780		1,590	94,390		307,710		797,470	(746,170)	51,300				51,300	-
Admin & Secretarial CSS	251,090		5,010	26,540		122,670	2,100	407,410	(402,720)				4,690	4,690	-
Corporate Filing Facility	80			20		4,120		4,220	(4,220)					-	-
<b>Accommodation</b>															
Epping Offices	4,530	948,270	310	18,660		398,730	163,750	1,534,250	(1,516,680)	8,660			8,910	17,570	-
25 Hemnall Street		52,370		8,580		30,730	6,460	98,140	(97,930)				210	210	-
Waltham Abbey		-		-		-	-	-	-					-	-
Debden / Broadway	2,760	32,970		3,360		5,710	1,170	45,970	(45,970)					-	-
Trapps Hill		-		-		-	-	-	-					-	-
611a Copperfield		-		-		-	-	-	-					-	-
Limes Farm Centre		-		-		-	-	-	-					-	-
Office Accommodation	7,290	1,033,610	310	30,600	-	435,170	171,380	1,678,360	(1,660,580)	8,660	-	-	9,120	17,780	-
Superintendents	103,460					19,270		122,730	(122,730)					-	-
Duty Officers	112,160					11,160		123,320	(123,320)					-	-
Catering				12,340		8,740		21,080	(21,080)					-	-
Townmead		40,560		300		8,590	20,450	69,900	(69,900)					-	-
Epping Town	140	47,000		2,300		3,300	3,640	56,380	(56,380)					-	-
Langston Road	4,110	233,450	440	4,000		31,180	28,870	302,050	(302,050)					-	-
Burton Road		4,530				3,050	2,510	10,090	(10,090)					-	-
Depot Accommodation	4,250	325,540	440	6,600	-			438,420	(438,420)	-	-	-	-	-	-
<b>Other Support Services</b>															
Building Maintenance		480,160						249,120	(249,280)					-	-
Estates & Valuation	228,960		7,340	17,660		97,570		351,530	(336,960)	14,570				14,570	-
Human Resources	321,230		520	2,260		191,780		515,790	(515,790)					-	-
Payroll	83,990		110	760		47,650		132,510	(131,550)				960	960	-
Reprographics	133,190		50	107,530		46,200		286,970	(284,350)	2,620				2,620	-
<b>TOTAL</b>	<b>1,976,350</b>	<b>1,839,310</b>	<b>20,950</b>	<b>299,600</b>	<b>-</b>	<b>1,632,800</b>	<b>228,950</b>	<b>5,997,960</b>	<b>(5,906,040)</b>	<b>77,150</b>	<b>-</b>	<b>-</b>	<b>14,770</b>	<b>91,920</b>	<b>-</b>
<b>DIRECTORATE TOTAL</b>	<b>2,612,610</b>	<b>2,235,560</b>	<b>110,940</b>	<b>519,960</b>	<b>-</b>	<b>2,363,380</b>	<b>258,360</b>	<b>8,100,810</b>	<b>(6,101,346)</b>	<b>810,053</b>	<b>3,016,880</b>	<b>-</b>	<b>15,770</b>	<b>3,842,703</b>	<b>(1,843,239)</b>

HR Corporate Improvement	96,120	-	-	68,780		15,510		180,410	(178,410)				2,000	2,000	-
Local Land Charges Group	142,240		300	30		76,710		219,280	(219,280)					-	-
Licensing Group	144,350		7,460	1,600		89,760		243,170	(243,170)					-	-
Facilities Management	353,240		16,420	5,700		100,510		475,870	(475,870)					-	-
Emergency Planning Group	44,140		410			53,810		98,360	(98,360)					-	-
Health & Safety	44,130		1,800	100		17,330		63,360	(63,360)					-	-
Corporate Training				56,280		131,280		187,560	(187,160)				400	400	-
Emergency Radios				3,190		150		3,340	(3,340)					-	-
Vehicle Wash		2,490		2,500		90		5,080	(5,080)					-	-
Fuel Account		3,270		590				3,860	(3,860)					-	-
Car Leasing	24,920		286,980	7,640		27,950		347,490	(262,490)				85,000	85,000	-

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**DEPUTY CHIEF EXECUTIVE  
DIRECTORATE  
ESTIMATES 2013/14**

## Deputy Chief Executive

### Revenue Budget 2013/14

#### Introduction

The Deputy Chief Executive Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

#### Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Compliance with accounting guidance

The 2013/14 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

#### Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

**Support and Trading Services** -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

## Deputy Chief Executive

### General Fund Estimate Summary

2011/12 Actual £000	2012/13 Original Estimate £000	2012/13 Probable Outturn £000		2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
<b>Direct Services</b>						
735	737	767	Arts & Museum	867	108	759
765	749	880	Sports Development & Other Miscellaneous Amenities	1,045	235	810
103	114	114	Other Activities	120	0	120
<b>1,603</b>	<b>1,600</b>	<b>1,761</b>	<b>Total (Transferred to GF Summary)</b>	<b>2,032</b>	<b>343</b>	<b>1,689</b>
<b>Support and Trading Services</b>						
1,932	1,983	1,950	Support and Trading Services	1,979	23	1,956
(1,135)	(1,161)	(1,164)	Recharged to this Directorate	(1,214)	(9)	(1,205)
(797)	(822)	(786)	Recharged to other Directorate	(765)	(14)	(751)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,603</b>	<b>1,600</b>	<b>1,761</b>	<b>Directorate Total</b>	<b>2,032</b>	<b>343</b>	<b>1,689</b>
1,697	1,615	1,677	Continuing Services Budget			1,644
0	0	0	Continuing Services Budget - Growth			12
(136)	(58)	(52)	Continuing Services Budget - Savings			(40)
<b>1,561</b>	<b>1,557</b>	<b>1,625</b>	<b>Total Continuing Services Budget</b>			<b>1,616</b>
172	81	239	District Development Fund - Expenditure			181
(130)	(38)	(103)	District Development Fund - Savings			(108)
<b>42</b>	<b>43</b>	<b>136</b>	<b>Total District Development Fund</b>			<b>73</b>
<b>1,603</b>	<b>1,600</b>	<b>1,761</b>	<b>Directorate Total</b>			<b>1,689</b>

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## Deputy Chief Executive

### Development Fund and Growth Items

		<b>Original</b>	<b>Probable</b>	<b>Original</b>
		<b>2012/13</b>	<b>2012/13</b>	<b>2013/14</b>
		<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>CSB Growth Items</b>				
All Weather Pitch	Townmead project	(35)	(3)	(32)
Youth Council	Youth Council			12
DCE	Directorate Savings	(23)	(23)	
DCE	Savings on removal of vacant posts		(26)	(8)
		<b>(58)</b>	<b>(52)</b>	<b>(28)</b>
		<b>Original</b>	<b>Probable</b>	<b>Original</b>
		<b>2012/13</b>	<b>2012/13</b>	<b>2013/14</b>
		<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>Development Fund Items</b>				
Public Relations & Information	Website Officer	11	11	11
Public Relations & Information	Contribution from Uttlesford for post DPR02		(14)	(14)
Community & Culture	One-off saving to fund redundancy 12/13		7	
Sports Development &	Additional Projects	38	69	88
Other Misc Amenities	Additional Projects	(38)	(69)	(88)
Community Development	Additional Projects		20	6
Community Development	Additional Projects		(20)	(6)
Youth Council	Youth Council	12	12	
NWA Strategy Action Plan	Aviation Consultant	20	20	
NWA Strategy Action Plan	NWA Consultancy exercise		100	76
		<b>43</b>	<b>136</b>	<b>73</b>

## **Deputy Chief Executive**

### **Arts & Museum**

#### **Community Arts**

Epping Forest Arts is the community arts service for the Council. It delivers and develops a wide ranging programme of events, projects and workshops, in a variety of locations, working in partnership with other agencies, and often working with socially excluded and hard to reach groups within the community. Epping Forest Arts aims to enable all sections of the community to have access to high quality arts provision. The increase in probable outturn 12/13 and original 13/14 is due to amendments in staff allocations.

#### **Arts Programme**

There are no significant variations to report on this budget.

#### **Museum**

The council agreed a service level agreement with Broxbourne for Lowewood Museum, see below. The Original 12/13 museum income figures reflected £10,000 management fee at budget time last year, however from 1st April 2012 the budget was transferred to it's own cost centre, therefore reducing the income by this amount. Recently installed CCTV cameras have also increased expenditure in this area.

#### **Lowewood Museum**

A five year service level agreement was agreed with Broxbourne Borough Council to manage Lowewood Museum in Hoddeson from 1st February 2012, this budget is match funded by Broxbourne.

## Deputy Chief Executive

### Arts & Museum

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<b>Gross</b>	<b>Gross</b>	<b>Net</b>
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
295	312	318	Community Arts	342	21	321
13	11	11	Arts Programme	22	11	11
427	414	438	Museum	438	11	427
0	0	0	Lowewood Museum	65	65	0
<b>735</b>	<b>737</b>	<b>767</b>	<b>Total (Transferred to Summary)</b>	<b>867</b>	<b>108</b>	<b>759</b>
759	738	768	Continuing Services Budget			759
0	0	0	Continuing Services Budget - Growth			0
(24)	(1)	(1)	Continuing Services Budget - Savings			0
<b>735</b>	<b>737</b>	<b>767</b>	<b>Total Continuing Services Budget</b>			<b>759</b>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>735</b>	<b>737</b>	<b>767</b>	<b>Directorate Total</b>			<b>759</b>

## **Deputy Chief Executive**

### **Sports Development and Other Miscellaneous Amenities**

#### **Marketing & Promotions**

The reduction between Original and Probable Outturn 12/13 is due to staff vacancies.

#### **Lifewalks**

Lifewalks is a walking for health scheme run by the Council. Walkers have a weekly choice of five health walks around the district. The increase in probable outturn and 2013/14 is due to changes in employees working hours.

#### **New Horizons**

New Horizons is a leisure and social programme for elderly people, which operates across the whole of the district. The programme includes swimming, yoga, dancing and bowls. There are reductions in all income streams over the two years but these have been mitigated by changes in staff allocations.

#### **Sports Development**

Problems attracting coaches have caused some courses to be delayed and hence a reduction in net expenditure arises between original and probable outturn 2012/13, a full program in 2013/14 should see expenditure increase again.

#### **Community Development**

Net expenditure has reduced in 2012/13 due to staff vacancies arising but all posts are expected to be filled during 2013/14.

#### **Limes Farm Hall/Centre**

This facility underwent a major refurbishment in 2011/12 reopening in February 2012. The increase in Net Expenditure during 2012/13 is due to lower than expected income and an increase in the depreciation charge. Income levels are increased for 2013/14 due to expected increase in demand.

#### **Youth Strategy/Youth Council**

There are no significant variations to report on this budget. However, it has been requested that the £12,000 DDF for Youth Council funding is transferred to CSB with effect from 1st April 2013.

#### **All Weather Pitch**

The completion of the new Townmead All Weather Pitch has been delayed until 1st January 2013, therefore the probable outturn reflects only three months income for 2012/13. In 2013/14 onwards net income is estimated at £28,000.

#### **North Weald Airfield Strategy**

An intensification study was undertaken on the economic viability of this facility as an airfield requiring a DDF of £20,000. From this, the scope has now been extended to include the future potential development of the airfield for any purpose which requires a further £150,000 of DDF money to be spent over the next two financial years.

## Deputy Chief Executive

### Sports Development & Other Miscellaneous Amenities

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
47	42	39	Marketing & Promotions	41	0	41
23	24	25	Lifewalks	32	5	27
49	51	52	New Horizons	76	28	48
175	192	183	Sports Development	293	105	188
250	259	255	Community Development	285	25	260
19	0	0	Active Health	0	0	0
42	33	50	Limes Farm Centre	79	37	42
84	89	88	Youth Strategy	91	0	91
40	41	38	Youth Council	40	0	40
7	(28)	4	All Weather Pitch	7	35	(28)
24	25	25	North Weald Gym	25	0	25
5	21	121	North Weald Airfield Strategy	76	0	76
<b>765</b>	<b>749</b>	<b>880</b>	<b>Total (Transferred to Summary)</b>	<b>1,045</b>	<b>235</b>	<b>810</b>
744	774	763	Continuing Services Budget			754
0	0	0	Continuing Services Budget - Growth			12
(11)	(50)	(15)	Continuing Services Budget - Savings			(32)
<b>733</b>	<b>724</b>	<b>748</b>	<b>Total Continuing Services Budget</b>			<b>734</b>
155	63	221	District Development Fund - Expenditure			170
(123)	(38)	(89)	District Development Fund - Savings			(94)
<b>32</b>	<b>25</b>	<b>132</b>	<b>Total District Development Fund</b>			<b>76</b>
<b>765</b>	<b>749</b>	<b>880</b>	<b>Directorate Total</b>			<b>810</b>

## **Deputy Chief Executive**

### **Other Activities**

#### **Customer Services**

This budget relates to the general liaison with the public. The slight reduction in probable outturn is due to a change in staff allocations for the year.

#### **Compliments and Complaints**

This budget relates to the operation of the compliments and complaints procedures. Revisions in staff allocations have increased the estimates for probable outturn and 2013/14.

## Deputy Chief Executive

### Other Activities

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
38	44	41	Customer Services	45	0	45
65	70	73	Compliments & Complaints	75	0	75
<b>103</b>	<b>114</b>	<b>114</b>	<b>Total (Transferred to Summary)</b>	<b>120</b>	<b>0</b>	<b>120</b>

103	114	114	Continuing Services Budget	120
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
<b>103</b>	<b>114</b>	<b>114</b>	<b>Total Continuing Services Budget</b>	<b>120</b>
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>	<b>0</b>
<b>103</b>	<b>114</b>	<b>114</b>	<b>Directorate Total</b>	<b>120</b>

## **Deputy Chief Executive**

### **Support and Trading Services**

#### **Deputy Chief Executive Policy Group**

After covering for the Chief Executive role for the last 2 years the Deputy Chief Executive has now reverted back to his substantive post causing an increase in revised 2012/13 and original 2013/14, some of this has been offset due to staff allocations for 2013/14.

#### **Deputy Chief Executive Admin Group**

The increase in probable outturn and 2013/14 estimates is due to revisions in support services.

#### **Performance Management Unit**

The increase in original 2013/14 estimates is due revisions in support services.

#### **PR & Information**

The reduction in the probable outturn and 2013/14 estimates is due to savings being found by entering a service level agreements with Essex County Council, and income gained for a sharing of one member of staffs time with Uttlesford Council, both for the provision of information services.

#### **Community & Culture**

The decrease in the probable outturn 12/13 is due to staff vacancies, this was slightly offset by an increase in casual car mileage. A full establishment is expected during 2013/14 causing the increase in estimates.



## Deputy Chief Executive

### Support Services

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
347	341	351	Deputy Chief Executive Policy Group	348	0	348
175	177	185	Deputy Chief Executive Admin Group	197	9	188
170	190	187	Performance Management Unit	197	0	197
486	518	477	PR & Information	473	14	459
754	757	750	Community & Culture	764	0	764
<b>1,932</b>	<b>1,983</b>	<b>1,950</b>	<b>Total (Transferred to Summary)</b>	<b>1,979</b>	<b>23</b>	<b>1,956</b>

2,023	1,972	1,982	Continuing Services Budget	1,967
0	0	0	Continuing Services Budget - Growth	0
(101)	(7)	(36)	Continuing Services Budget - Savings	(8)
<b>1,922</b>	<b>1,965</b>	<b>1,946</b>	<b>Total Continuing Services Budget</b>	<b>1,959</b>
17	18	18	District Development Fund - Expenditure	11
(7)	0	(14)	District Development Fund - Savings	(14)
<b>10</b>	<b>18</b>	<b>4</b>	<b>Total District Development Fund</b>	<b>(3)</b>
<b>1,932</b>	<b>1,983</b>	<b>1,950</b>	<b>Directorate Total</b>	<b>1,956</b>

**DEPUTY CHIEF EXECUTIVE DIRECTORATE**

**SUBJECTIVE ANALYSIS 2013/14**

Cost Centre	Cost Code	Employee	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation	Gross Expenditure	Internally Recharged	Fees and Charges	Government Grants	Other Contributions	Gross Income	Net Expenditure
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Arts &amp; Museum</b>															
Community Arts	CH100	190,460	0	12,630	20,750	0	118,550	0	<b>342,390</b>	0	1,030	0	19,820	<b>20,850</b>	<b>321,540</b>
Arts Programme	CH101	2,020	2,030	100	17,710	0	0	0	<b>21,860</b>	0	11,500	0	0	<b>11,500</b>	<b>10,360</b>
Museum	CH110	212,100	86,460	9,270	32,000	0	85,750	12,280	<b>437,860</b>	0	10,040	0	500	<b>10,540</b>	<b>427,320</b>
Regional Touring Exhibitions	CH113	0	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	<b>0</b>
Youth Arts	CH103	0	0	0	0	0	130	0	<b>130</b>	0	0	0	130	<b>130</b>	<b>0</b>
Lowewood Museum	CH116	38,960	3,200	3,160	17,580	0	2,000	0	<b>64,900</b>	0	0	0	64,900	<b>64,900</b>	<b>0</b>
<b>Sports Development &amp; Other Miscellaneous Amenities</b>															
Marketing & Promotions	RS403	8,000	2,380	550	11,550	0	18,390	0	<b>40,870</b>	0	0	0	0	<b>0</b>	<b>40,870</b>
Lifewalks	RS404	17,150	0	100	2,470	0	12,860	0	<b>32,580</b>	0	5,530	0	0	<b>5,530</b>	<b>27,050</b>
New Horizons	RS405	30,720	0	1,530	15,110	0	27,790	0	<b>75,150</b>	0	27,620	0	0	<b>27,620</b>	<b>47,530</b>
Sports Development	RS401	95,360	0	6,130	107,070	0	85,270	0	<b>293,830</b>	0	17,390	0	88,270	<b>105,660</b>	<b>188,170</b>
Community Development	RS400	136,310	7,180	7,260	24,810	0	108,860	580	<b>285,000</b>	0	18,470	0	6,400	<b>24,870</b>	<b>260,130</b>
Active Health	RS409	0	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	<b>0</b>
Limes Farm Centre	27150	28,840	28,110	230	4,680	0	29,170	33,510	<b>79,130</b>	(45,410)	20,000	0	16,640	<b>36,640</b>	<b>42,490</b>
Youth Strategy	CD110	39,810	0	2,720	10,510	0	37,200	0	<b>90,240</b>	0	0	0	0	<b>0</b>	<b>90,240</b>
Youth Council	CD112	22,160	0	4,780	4,110	0	8,820	0	<b>39,870</b>	0	0	0	0	<b>0</b>	<b>39,870</b>
All Weather Pitch	RS300	0	0	0	0	0	0	6,820	<b>6,820</b>	0	35,000	0	0	<b>35,000</b>	<b>(28,180)</b>
North Weald Gym	RS280	960	0	60	0	0	370	23,840	<b>25,230</b>	0	0	0	0	<b>0</b>	<b>25,230</b>
North Weald Airfield Strategy	CM120	0	0	0	76,000	0	400	0	<b>76,400</b>	0	0	0	0	<b>0</b>	<b>76,400</b>
<b>Other Activities</b>															
Customer Services	CD120	0	0	0	320	0	44,840	0	<b>45,160</b>	0	0	0	0	<b>0</b>	<b>45,160</b>
Compliments & Complaints	CD130	0	0	0	3,730	0	70,890	0	<b>74,620</b>	0	0	0	0	<b>0</b>	<b>74,620</b>
<b>TOTAL (Trans to GF summary)</b>		<b>822,850</b>	<b>129,360</b>	<b>48,520</b>	<b>348,400</b>	<b>0</b>	<b>651,290</b>	<b>77,030</b>	<b>2,032,040</b>	<b>(45,410)</b>	<b>146,580</b>	<b>0</b>	<b>196,660</b>	<b>343,240</b>	<b>1,688,800</b>
<b>Support and Trading Services</b>															
Deputy Chief Exec. Policy Group	34100	263,650	0	16,100	580	0	68,160	0	<b>348,490</b>	(348,490)	0	0	0	<b>0</b>	<b>0</b>
Deputy Chief Exec. Admin Group	34110	98,210	0	250	26,920	0	71,280	0	<b>196,660</b>	(187,660)	0	0	9,000	<b>9,000</b>	<b>0</b>
Performance Management Unit	34150	129,470	0	170	9,440	0	58,660	0	<b>197,740</b>	(197,740)	0	0	0	<b>0</b>	<b>0</b>
PR Information Unit	34160	244,490	0	8,240	82,710	20,000	117,290	0	<b>472,730</b>	(458,630)	0	0	14,100	<b>14,100</b>	<b>0</b>
Community & Culture Admin.	34170	521,640	0	35,810	160	0	206,310	0	<b>763,920</b>	(763,920)	0	0	0	<b>0</b>	<b>0</b>
<b>Total Support &amp; Trading Service</b>		<b>1,257,460</b>	<b>0</b>	<b>60,570</b>	<b>119,810</b>	<b>20,000</b>	<b>521,700</b>	<b>0</b>	<b>1,979,540</b>	<b>(1,956,440)</b>	<b>0</b>	<b>0</b>	<b>23,100</b>	<b>23,100</b>	<b>0</b>
<b>TOTAL</b>		<b>2,080,310</b>	<b>129,360</b>	<b>109,090</b>	<b>468,210</b>	<b>20,000</b>	<b>1,172,990</b>	<b>77,030</b>	<b>4,011,580</b>	<b>(2,001,850)</b>	<b>146,580</b>	<b>0</b>	<b>219,760</b>	<b>366,340</b>	<b>1,688,800</b>

**ENVIRONMENT & STREET SCENE  
DIRECTORATE  
ESTIMATES 2013/14**

## Environmental & Street Scene

### Revenue Budget 2013/14

#### Introduction

The Environmental & Street Scene Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

#### Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Pension costs

The budget shows the cost of the pension scheme relating to those employees currently in service. Although this cost has increased it is reversed out in the budget summary in the same way as Depreciation.

#### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Compliance with accounting guidance

The 2013/14 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

#### Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

**Support and Trading Services** -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

## Environment & Street Scene Directorate

### General Fund Estimate Summary

2011/12 Actual £000's	2012/13			2013/14 Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
	Original Estimate £000's	Probable Outturn £000's				
<b>Direct Services</b>						
1,145	1,190	1,167	Environmental Health	1,230	31	1,199
5,236	4,890	4,776	Waste Management	7,578	2,626	4,952
376	424	389	Highways	591	160	431
(355)	(289)	(311)	Car Parking	721	1,018	(297)
711	761	776	Land Drainage & Sewerage	759	0	759
338	353	338	Safer Communities	386	14	372
2,035	1,836	2,054	Leisure Facilities	2,017	3	2,014
660	681	670	Parks & Grounds	718	15	703
(578)	(462)	(347)	North Weald Centre	944	1,095	(151)
<b>9,568</b>	<b>9,384</b>	<b>9,512</b>	<b>Directorate Total</b>	<b>14,944</b>	<b>4,962</b>	<b>9,982</b>
<b>Support and Trading Services</b>						
3,434	3,590	3,530	Support and Trading Services	3,792	145	3,647
(2,438)	(2,549)	(2,506)	Recharged To This Directorate	(2,692)	(103)	(2,589)
(996)	(1,041)	(1,024)	Recharged To Other Directorates	(1,100)	(42)	(1,058)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9,568</b>	<b>9,384</b>	<b>9,512</b>	<b>Directorate Total</b>	<b>14,944</b>	<b>4,962</b>	<b>9,982</b>
10,273	10,192	10,251	Continuing Services Budget			9,945
204	25	84	Continuing Services Budget - Growth			174
(744)	(835)	(861)	Continuing Services Budget - Savings			(157)
<b>9,733</b>	<b>9,382</b>	<b>9,474</b>	<b>Total Continuing Services Budget</b>			<b>9,962</b>
141	196	298	Development Fund - Expenditure			206
(306)	(194)	(260)	Development Fund - Savings			(186)
<b>(165)</b>	<b>2</b>	<b>38</b>	<b>Total District Development Fund</b>			<b>20</b>
<b>9,568</b>	<b>9,384</b>	<b>9,512</b>	<b>Directorate Total</b>			<b>9,982</b>

**Environment & Street Scene Directorate**  
**Development Fund & Growth Items**

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
CCTV Cameras	Transfer Replacement Cameras to Capital			(25)
Grounds Maintenance	Leasing Costs Ransome Mowers		(13)	(10)
Engineering, Drainage and Water	Deletion of Drainage Technician Post	(12)	(12)	
Leisure Facilities	Epping Sports Centre New Contract	(17)	(13)	
Leisure Facilities	Ongar Leisure Centre New Contract	(22)	(19)	
Leisure Facilities	Loughton Leisure Centre New Contract		(22)	(66)
Highways	Introduction of charging	(2)	(5)	
North Weald Centre	Loss of Income from Training Room	25	19	
North Weald Centre	Loss of income Events		12	
North Weald Centre	Loss of income - Market Rents		53	174
Car Parking	Change of Contractor	(65)	(35)	(23)
Safer Communities	Reduction in PCSO's	(63)		
Waste Management	Contract Savings	(637)	(646)	
Waste Management	Additional Recycling Credits		(41)	
Support & Trading Services	Savings from Removal of Vacant Posts		(3)	(33)
Directorate Savings	General	(17)	(52)	
		<u><b>(810)</b></u>	<u><b>(777)</b></u>	<u><b>17</b></u>

**Environment & Street Scene Directorate**  
**Development Fund & Growth Items**

		<b>Original</b>	<b>Probable</b>	<b>Original</b>
		<b>2012/13</b>	<b>2012/13</b>	<b>2013/14</b>
		<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>Development Fund Items</b>				
Environmental Health	Food Safety Inspections	4	4	4
Environmental Health	Expenditure of government grant		17	10
Environmental Health	Government grant		(27)	
Environmental Health	Eton Manor Prosecution costs		40	
Safer Communities	Analysts Post		13	14
Safer Communities	Contributions to Analysts Post		(29)	
Leisure Facilities	"Look and Feel"	2		
Leisure Facilities	Olympic Officer Post	5	5	
Leisure Facilities	Ticket Allocation	3		
Leisure Facilities	Security		15	
North Weald Airfield	Loss of Income - Hangar 5	24	24	14
North Weald Airfield	Loss of Income - Market Rents	72	108	125
North Weald Airfield	Safety of Bund	3	4	2
Parks & Grounds	Roding Valley Lake - Disabled Projects	10	10	10
Parks & Grounds	Roding Valley Lake - Disabled Projects	(10)	(10)	(10)
On Street Parking	On-street deficit	21		
Land Drainage and Sewers	Contaminated Land Investigations	25	35	14
Waste Management	Avoided Disposal Payment	(184)	(194)	(176)
Waste Management	Advertising	3	3	
Waste Management	Publicity	10	10	
Waste Management	Wheeled bin replacement	10	6	9
Waste Management	Abandoned Vehicle Contract	4	4	4
		<u>2</u>	<u>38</u>	<u>20</u>

## **Environment & Street Scene Directorate**

### **Environmental Health**

#### **Animal Welfare**

Changes in support service allocations have reduced the 2012/13 probable outturn and original 2013/14 estimates.

#### **Inspection of Workplaces**

The increase in 2012/13 is due to DDF of £40,000 for the prosecution costs relating to the Eton Manor case. However a reduction in staff allocations has offset this increase to a degree in 2012/13 and shown a marked decrease in 2013/14.

#### **Food Safety, Pest Control and Pollution Control & Monitoring**

There are no significant changes to the estimates under these headings with any variances being due to staff re-allocating their time.

#### **Neighbourhoods & Rapid Response**

The decrease in the probable outturn is due to a vacant Neighbourhood Officer post which is being utilized to fund a Waste Management Officer during the service enhancements in 2012/13. The original estimates for 2013/14 is based on the Neighbourhood Officer post being filled.



## Environment & Street Scene Directorate

### Environmental Health

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
186	186	171	Animal Welfare Service	188	12	176
189	166	181	Inspection of Workplaces	139	0	139
184	190	193	Food Safety	230	5	225
15	14	30	Pest Control	31	0	31
159	165	153	Pollution Control & Monitoring	159	0	159
5	6	6	Industrial Activities - Regulated	18	12	6
15	16	18	Gypsy Matters	18	0	18
392	447	415	Neighbourhoods & Rapid Response	447	2	445
<b>1,145</b>	<b>1,190</b>	<b>1,167</b>	<b>Total</b>	<b>1,230</b>	<b>31</b>	<b>1,199</b>
1,139	1,186	1,133	Continuing Services Budget			1,185
0	0	0	Continuing Services Budget - Growth			0
(32)	0	0	Continuing Services Budget - Savings			0
<b>1,107</b>	<b>1,186</b>	<b>1,133</b>	<b>Total Continuing Services Budget</b>			<b>1,185</b>
38	4	61	Development Fund - Expenditure			14
0	0	(27)	Development Fund - Savings			0
<b>38</b>	<b>4</b>	<b>34</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>1,145</b>	<b>1,190</b>	<b>1,167</b>	<b>Total</b>			<b>1,199</b>

## **Environment & Street Scene Directorate**

### **Waste Management**

#### **General**

The Council agreed to extend the existing Waste Management contract by two years to 2014 in return for a reduction in the contract fee of £850,000 per annum.

Below is an explanation of the main variances between original 2012/13, probable outturn and original 2013/14.

#### **Refuse Collection**

A re-alignment of depreciation charges between Refuse Collection and the Recycling estimates based on actual use of the collection vehicles has seen the estimates decrease for this service in 2012/13. During 2012/13 some new vehicles were purchased and these are not depreciated until 2013/14 accounting for an increase here, the replaced vehicles had been fully depreciated. There is also an inflationary increase as a set formula, determined in the contract, applied annually each November to the contract price.

As depreciation is reversed in the overall accounts it has no impact on the Council Tax.

#### **Street Cleansing**

Minor variances have occurred between original and probable outturn for 2012/13. The increase between originals for 2012/13 and 2013/14 is because of depreciation and inflation.

#### **Recycling**

The re-alignment of depreciation charges mentioned above gives rise to an increase in estimates for 2012/13, but this is mitigated by savings generated with service enhancements related to the cost of recycle collected. Inflation is the main contributor to the increase in 2013/14.

#### **Abandoned Vehicles**

Re-allocation of depot costs and staff allocations account for the major variances on this service.

## Environment & Street Scene Directorate

### Waste Management

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
1,793	1,939	1,806	Refuse Collection	1,972	81	1,891
1,511	1,565	1,572	Street Cleansing	1,684	66	1,618
1,885	1,332	1,339	Recycling	3,860	2,479	1,381
47	54	59	Abandoned Vehicles	62	0	62
<b>5,236</b>	<b>4,890</b>	<b>4,776</b>	<b>Total</b>	<b>7,578</b>	<b>2,626</b>	<b>4,952</b>
5,739	5,684	5,634	Continuing Services Budget			5,115
9	0	0	Continuing Services Budget - Growth			0
(367)	(637)	(687)	Continuing Services Budget - Savings			0
<b>5,381</b>	<b>5,047</b>	<b>4,947</b>	<b>Total Continuing Services Budget</b>			<b>5,115</b>
10	27	23	Development Fund - Expenditure			13
(155)	(184)	(194)	Development Fund - Savings			(176)
<b>(145)</b>	<b>(157)</b>	<b>(171)</b>	<b>Total District Development Fund</b>			<b>(163)</b>
<b>5,236</b>	<b>4,890</b>	<b>4,776</b>	<b>Total</b>			<b>4,952</b>

## **Environment & Street Scene Directorate**

### **Highways**

#### **Highways General Fund**

This service includes the following activities: street naming and numbering; seats, features and litter bins adjacent to the highway; highways trees, verge maintenance and bus shelters.

Changes in support service allocations have reduced the 2012/13 probable outturn.

There were some vacancies in the Grounds Maintenance section in 2011/12 causing a lower than expected actual.

## Environment & Street Scene Directorate

### Highways

2011/12 Actual £000's	2012/13 Original Estimate £000's	Probable Outturn £000's		2013/14 Gross Expend £000's	Gross Income £000's	Net Expend £000's
376	424	389	Highways General Fund	591	160	431
<b>376</b>	<b>424</b>	<b>389</b>	<b>Total</b>	<b>591</b>	<b>160</b>	<b>431</b>

395	426	394	Continuing Services Budget			431
0	0	0	Continuing Services Budget - Growth			0
(3)	(2)	(5)	Continuing Services Budget - Savings			0
<b>392</b>	<b>424</b>	<b>389</b>	<b>Total Continuing Services Budget</b>			<b>431</b>
0	0	0	Development Fund - Expenditure			0
(16)	0	0	Development Fund - Savings			0
<b>(16)</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>376</b>	<b>424</b>	<b>389</b>	<b>Total</b>			<b>431</b>

## **Environment & Street Scene Directorate**

### **Car Parking**

The Councils car parking contract with Vinci Parking Services expired on 30 September 2012 and all operations transferred to the North Essex Parking Partnership (NEPP) from 1 October 2012. This will cover both off street and on street parking.

#### **Off Street Car Parking**

Increased staff allocations for 2013/14 account for the decrease in net income for this service.

#### **On Street Car Parking**

This service returned to Essex County Council control from 1 October 2012 under the guidance of NEPP. No further costs or income will be occur from this date.

## Environment & Street Scene Directorate

### Car Parking

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		2013/14 Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
(355)	(310)	(311)	Off Street Parking	721	1,018	(297)
0	21	0	On Street Parking	0	0	0
<b>(355)</b>	<b>(289)</b>	<b>(311)</b>	<b>Total</b>	<b>721</b>	<b>1,018</b>	<b>(297)</b>
(392)	(245)	(276)	Continuing Services Budget			(274)
134	0	0	Continuing Services Budget - Growth			0
(33)	(65)	(35)	Continuing Services Budget - Savings			(23)
<b>(291)</b>	<b>(310)</b>	<b>(311)</b>	<b>Total Continuing Services Budget</b>			<b>(297)</b>
0	21	0	Development Fund - Expenditure			0
(64)	0	0	Development Fund - Savings			0
<b>(64)</b>	<b>21</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>(355)</b>	<b>(289)</b>	<b>(311)</b>	<b>Total</b>			<b>(297)</b>

## **Environment & Street Scene Directorate**

### **Land Drainage & Sewerage**

#### **Contaminated Land & Water Quality**

Under Part 2a of the Environmental Protection Act 1990 the Council identifies, risk assesses and examines land to identify if it meets the criteria of Contaminated Land. The Council also has a duty to perform sampling and risk assessments on water quality under the Private Water Supplies Regulations 2009 and the Water Supply (Water Quality) Regulations 2000.

Budget variances are due to fluctuations in the DDF allocations for Contaminated Land investigations.

#### **Sewerage / Drainage Clearance Enforcement**

Under various legislation the Council has a duty to investigate and take appropriate enforcement action to ensure there is proper and adequate provision for the disposal of surface and foul water from all premises in order to protect public health. There is little change to either of these budgets.

#### **Flood Defence & Land Drainage**

Minor fluctuations in budgets have occurred on this service mainly related to staff allocation.



## Environment & Street Scene Directorate

### Land Drainage & Sewerage

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
196	242	255	Contaminated Land & Water Quality	234	0	234
9	8	8	Sewerage	9	0	9
72	43	42	Drainage Clearance Enforcement	40	0	40
434	468	471	Flood Defence & Land Drainage	476	0	476
<b>711</b>	<b>761</b>	<b>776</b>	<b>Total</b>	<b>759</b>	<b>0</b>	<b>759</b>
749	736	741	Continuing Services Budget			745
0	0	0	Continuing Services Budget - Growth			0
(26)	0	0	Continuing Services Budget - Savings			0
<b>723</b>	<b>736</b>	<b>741</b>	<b>Total Continuing Services Budget</b>			<b>745</b>
0	25	35	Development Fund - Expenditure			14
(12)	0	0	Development Fund - Savings			0
<b>(12)</b>	<b>25</b>	<b>35</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>711</b>	<b>761</b>	<b>776</b>	<b>Total</b>			<b>759</b>

## **Environment & Street Scene Directorate**

### **Safer Communities**

#### **Safer Communities and Crime and Disorder Initiatives**

The budget relates to the Council's involvement in community safety within the District by working in partnership with other public services, the private sector and voluntary groups to reduce crime, the fear of crime, offending and criminality in the local community.

A decision was taken by cabinet on 5 December 2011 to cease the funding of the four Police Community Support Officers resulting in £62,750 savings from 1 April 2012. However these savings were realised in the 2011/12 financial year adding to the £29,250 already achieved by reducing Police Community Support Officers from six to four in 2011/12; the 2012/13 probable outturn csb savings are therefore nil.

The appointment of an Analyst covering two financial years is allocated £13,000 in probable outturn 2012/13 and £14,000 in 2013/14. This has been funded by an external contributions of £29,250 which, under revised accounting procedures, has to be allocated as it is received and hence shown in 2012/13.

## Environment & Street Scene Directorate

### Safer Communities

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		2013/14 Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
338	353	338	Safer Communities	386	14	372
<b>338</b>	<b>353</b>	<b>338</b>	<b>Total</b>	<b>386</b>	<b>14</b>	<b>372</b>
430	416	354	Continuing Services Budget			358
0	0	0	Continuing Services Budget - Growth			0
(92)	(63)	0	Continuing Services Budget - Savings			0
<b>338</b>	<b>353</b>	<b>354</b>	<b>Total Continuing Services Budget</b>			<b>358</b>
0	0	13	Development Fund - Expenditure			14
0	0	(29)	Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>(16)</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>338</b>	<b>353</b>	<b>338</b>	<b>Total</b>			<b>372</b>

## **Environment & Street Scene Directorate**

### **Leisure Facilities**

#### **General**

The Council has four leisure facilities across the District, they have been run by Sports and Leisure Management Ltd. (SLM) on a seven year contract starting in January 2006. Due to the level of investment over the last couple of years this has been extended for a further 3 years.

#### **Loughton Leisure Centre**

Capital investment has been made by the Council of £240,000 for refurbishments to the changing rooms, that is contractually SLM's responsibility, has increased the depreciation charge to the service but this is offset by a reduction in the management fee to the extent that the contractor now pays the Council.

#### **Waltham Abbey Swimming Pool**

The budget has increased from Original to Probable Outturn 2012/13 due to the management fee increase due to inflation, and an increase in repairs and maintenance that are the responsibility of the Council.

#### **Epping Sports Centre**

The major increases in estimates are for depreciation, repairs and maintenance and inflation on the management fee to SLM in 2012/13. For 2013/14 the repairs and maintenance figure returns to it's regular pattern.

#### **Ongar Sports Centre**

The major increases in estimates are for depreciation, repairs and maintenance and inflation on the management fee paid to SLM.

#### **Olympic Officer**

A DDF budget was set up in 2010/11 for an Olympic Officer who was appointed by Broxbourne Council to Support the Olympics. The cost has been split equally between Epping and Broxbourne Councils. An additional DDF budget was set up to cover event costs for the Olympic torch on the 7th July 2012.

## Environment & Street Scene Directorate

### Leisure Facilities

2011/12 Actual £000's	2012/13 Original Estimate Probable Outturn £000's			Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
589	452	558	Loughton Leisure Centre	496	2	494
591	585	613	Waltham Abbey Swimming Pool	641	0	641
414	386	425	Epping Sports Centre	426	1	425
429	403	438	Ongar Sports Centre	454	0	454
12	10	20	Olympic Support	0	0	0
<b>2,035</b>	<b>1,836</b>	<b>2,054</b>	<b>Total</b>	<b>2,017</b>	<b>3</b>	<b>2,014</b>
2,148	1,865	2,088	Continuing Services Budget			2,080
0	0	0	Continuing Services Budget - Growth			0
(96)	(39)	(54)	Continuing Services Budget - Savings			(66)
<b>2,052</b>	<b>1,826</b>	<b>2,034</b>	<b>Total Continuing Services Budget</b>			<b>2,014</b>
12	10	20	Development Fund - Expenditure			0
(29)	0	0	Development Fund - Savings			0
<b>(17)</b>	<b>10</b>	<b>20</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>2,035</b>	<b>1,836</b>	<b>2,054</b>	<b>Total</b>			<b>2,014</b>

## **Environment & Street Scene Directorate**

### **Parks and Grounds**

#### **Chigwell Row Rec (Charity Accounts)**

This relates to open space at Chigwell Row; Lindersfield and Roebuck Lane; these are owned by charities, of which this Council is the sole trustee. The only financial transaction between the General Fund and the charities is a grant to finance ongoing expenditure. There is only a slight variance between years due to a reduction in staff related costs for grounds maintenance.

#### **Roding Valley Development**

There are no major variations to this budget.

#### **Tree Maintenance**

Re-allocations of grounds maintenance staff related costs have increased the estimates for the probable outturn and original 2013/14.

#### **Playgrounds & Open Spaces**

Staff vacancies in the Grounds Maintenance service have caused fluctuations in recharges between original and probable outturn 2012/13. In 2013/14 a full establishment is budgeted for.

#### **Contribution to the HRA**

This is the contribution made towards ground maintenance costs on housing land in relation to properties that have been sold under the housing Right to Buy legislation. The recharge from the HRA has increased in line with grounds maintenance allocations to that service.

## Environment & Street Scene Directorate

### Parks & Grounds

2011/12 Actual £000's	2012/13 Original Estimate £000's      Probable Outturn £000's			Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
54	56	53	Chigwell Row Rec (Charity Accounts)	55	0	55
24	17	17	Roding Valley Development	28	10	18
51	52	54	Tree Maintenance	55	0	55
225	234	217	Playgrounds & Open Spaces	234	5	229
306	322	329	Contribution to the HRA	346	0	346
<b>660</b>	<b>681</b>	<b>670</b>	<b>Total</b>	<b>718</b>	<b>15</b>	<b>703</b>

651	681	670	Continuing Services Budget			703
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>651</b>	<b>681</b>	<b>670</b>	<b>Total Continuing Services Budget</b>			<b>703</b>
18	10	10	Development Fund - Expenditure			10
(9)	(10)	(10)	Development Fund - Savings			(10)
<b>9</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>660</b>	<b>681</b>	<b>670</b>	<b>Total</b>			<b>703</b>

## **Environment & Street Scene Directorate**

### **North Weald Centre**

#### **North Weald Airfield**

North Weald Airfield is owned by the Council and is used as a mixed aviation, recreational and employment site.

The popularity of Saturday and Bank Holiday market has reduced somewhat and there are fewer traders attending and as a result public attendance is significantly down. The operator has asked for a reduction in the market rent from 1st January 2013 and this is subject to a report to the additional cabinet meeting on the 10th January.



## Environment & Street Scene Directorate

### North Weald Centre

2011/12 <i>Actual</i>	2012/13			2013/14		
<i>£000's</i>	<i>Original Estimate £000's</i>	<i>Probable Outturn £000's</i>		<i>Gross Expend £000's</i>	<i>Gross Income £000's</i>	<i>Net Expend £000's</i>
(578)	(462)	(347)	North Weald Airfield	944	1,095	(151)
<b><u>(578)</u></b>	<b><u>(462)</u></b>	<b><u>(347)</u></b>	<b>Total</b>	<b><u>944</u></b>	<b><u>1,095</u></b>	<b><u>(151)</u></b>

(639)	(586)	(567)	Continuing Services Budget	(466)
46	25	84	Continuing Services Budget - Growth	174
(27)	0	0	Continuing Services Budget - Savings	0
<b><u>(620)</u></b>	<b><u>(561)</u></b>	<b><u>(483)</u></b>	<b>Total Continuing Services Budget</b>	<b><u>(292)</u></b>
63	99	136	Development Fund - Expenditure	141
(21)	0	0	Development Fund - Savings	0
<b><u>42</u></b>	<b><u>99</u></b>	<b><u>136</u></b>	<b>Total District Development Fund</b>	<b><u>141</u></b>
<b><u>(578)</u></b>	<b><u>(462)</u></b>	<b><u>(347)</u></b>	<b>Total</b>	<b><u>(151)</u></b>

## **Environment & Street Scene Directorate**

### **Support and Trading Services**

#### **Environmental Policy, Administration and Finance**

There are no significant changes to the estimates under these headings with any variances being due to staff re-allocating their time.

#### **Engineering, Drainage and Water**

An increase in employee costs has resulted in an increase of £11,000 for the probable outturn and an increase of £16,000 in the original 2013/14 estimate.

#### **Grounds Maintenance**

The reduction in the probable outturn is due to staff vacancies, in 2013/14 a full establishment is budgeted for. An increase is shown in 2013/14 but this is primarily due to the pension current service costs referred to in the introduction.

#### **CCTV Cameras**

The revenue budget for CCTV included an element for new cameras and equipment which ought to be capitalised. In both 2012/13 and 2013/14 £25,000 has been removed for this revenue budget as a result. An increase in depreciation charges in 2013/14 has mitigated this reduction.

Depreciation does not have any effect on the General Fund as it is reversed out below the Net Cost of Services line in the overall budget.

## Environment & Street Scene Directorate

### Support and Trading Services

2011/12 Actual £000's	2012/13 Original Estimate £000's	2012/13 Probable Outturn £000's		Gross Expend £000's	2013/14 Gross Income £000's	Net Expend £000's
451	464	486	Environmental Policy Group	482	0	482
620	662	641	Environmental Administration	656	0	656
389	414	406	Environmental Finance	422	0	422
528	528	540	Engineering, Drainage and Water	544	0	544
1,260	1,335	1,294	Grounds Maintenance	1,508	144	1,364
186	187	163	CCTV Cameras	180	1	179
<b>3,434</b>	<b>3,590</b>	<b>3,530</b>	<b>Total</b>	<b>3,792</b>	<b>145</b>	<b>3,647</b>

3,431	3,602	3,558	Continuing Services Budget			3,715
15	0	0	Continuing Services Budget - Growth			0
(12)	(12)	(28)	Continuing Services Budget - Savings			(68)
<b>3,434</b>	<b>3,590</b>	<b>3,530</b>	<b>Total Continuing Services Budget</b>			<b>3,647</b>
0	0	0	Development Fund - Expenditure			0
0	0	0	Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>3,434</b>	<b>3,590</b>	<b>3,530</b>	<b>Total</b>			<b>3,647</b>



Cost Centre	Cost Centre	Employee	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation Charges	Gross Expenditure	(Internally Recharged)	Fees & Charges	Rental Income	Government Grants	Other Contributions	Gross Income	Net Revenue Expenditure
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>PARKS &amp; GROUNDS</b>																
Chigwell Row Rec	GD190	0	51,140	0	1,500	0	2,040	0	54,680	0	0	0	0	0	0	54,680
Roding Valley Development	OS100	0	11,520	0	11,200	0	5,440	0	28,160	0	0	0	0	10,000	10,000	18,160
Tree Maintenance	OS101	0	48,930	0	990	0	5,030	0	54,950	0	0	0	0	80	80	54,870
Playgrounds & Open Spaces	OS110	0	192,350	0	34,790	0	7,180	0	234,320	0	0	0	0	5,210	5,210	229,110
Contribution To The HRA	OS115	0	0	0	345,930	0	0	0	345,930	0	0	0	0	0	0	345,930
<b>NORTH WEALD CENTRE</b>																
North Weald Airfield	RS301	364,110	294,420	16,660	53,380	0	183,690	31,640	943,900	0	0	1,094,830	0	0	1,094,830	(150,930)
<b>TOTAL (Transferred to GF Summary)</b>		<b>1,555,080</b>	<b>1,397,570</b>	<b>120,640</b>	<b>980,120</b>	<b>7,043,350</b>	<b>2,144,250</b>	<b>1,702,580</b>	<b>14,943,590</b>	<b>0</b>	<b>1,075,420</b>	<b>1,115,980</b>	<b>0</b>	<b>2,769,910</b>	<b>4,961,310</b>	<b>9,982,280</b>
<b>SUPPORT &amp; TRADING SERVICES</b>																
Environmental Policy Group	35100	341,290	0	15,970	260	0	124,350	0	481,870	(481,770)	0	0	0	100	100	0
Environmental Administration	35900	340,280	0	1,170	33,580	0	281,070	0	656,100	(656,100)	0	0	0	0	0	0
Environmental Finance	35950	288,650	0	6,160	11,260	0	115,500	0	421,570	(421,530)	0	0	0	40	40	0
Engineering, Drainage and Water	35013	307,060	0	37,790	3,580	0	195,640	0	544,070	(543,660)	0	0	0	410	410	0
Grounds Maintenance	35300	866,610	88,340	173,270	89,450	0	208,130	81,810	1,507,610	(1,363,770)	0	0	0	143,840	143,840	0
CCTV Cameras	CY104	74,410	350	4,920	30,970	0	52,590	17,200	180,440	(179,080)	360	0	0	1,000	1,360	0
<b>TOTAL</b>		<b>2,218,300</b>	<b>88,690</b>	<b>239,280</b>	<b>169,100</b>	<b>0</b>	<b>977,280</b>	<b>99,010</b>	<b>3,791,660</b>	<b>(3,645,910)</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>145,390</b>	<b>145,750</b>	<b>0</b>
<b>DIRECTORATE TOTAL</b>		<b>3,773,380</b>	<b>1,486,260</b>	<b>359,920</b>	<b>1,149,220</b>	<b>7,043,350</b>	<b>3,121,530</b>	<b>1,801,590</b>	<b>18,735,250</b>	<b>(3,645,910)</b>	<b>1,075,780</b>	<b>1,115,980</b>	<b>0</b>	<b>2,915,300</b>	<b>5,107,060</b>	<b>9,982,280</b>

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**FINANCE & ICT  
DIRECTORATE  
ESTIMATES 2013/14**

Revenue Budget 2013/14

**Introduction**

The Finance and ICT Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

**Directorate Savings**

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

**Depreciation**

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

**Pension costs**

The budget shows the cost of the pension scheme relating to those employees currently in service. Although this cost has increased it is reversed out in the budget summary in the same way as Depreciation.

**Revenue Expenditure funded from Capital under statute**

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

**Compliance with accounting guidance**

The 2013/14 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

**Budget format**

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.



## Finance & ICT

### General Fund Estimate Summary

2011/12		2012/13		2013/14		
Actual £000	Original Estimate £000	Probable Outturn £000		Gross Expend £000	Gross Income £000	Net Expend £000
<b>Direct Services</b>						
509	642	772	Housing Benefits	39,131	38,086	1,045
1,063	1,177	1,136	Local Taxation	1,802	617	1,185
32	(60)	144	Other Activities	(155)	37	(192)
<b>1,604</b>	<b>1,759</b>	<b>2,052</b>	<b>Total (Transferred to GF Summary)</b>	<b>40,778</b>	<b>38,740</b>	<b>2,038</b>
<b>Support and Trading Services</b>						
2,474	2,492	2,385	Finance Support Services	2,512	24	2,488
2,519	3,023	2,951	ICT Services	2,916	0	2,916
(1,862)	(1,921)	(1,859)	Recharged to this Directorate	(1,891)	(8)	(1,882)
(3,131)	(3,594)	(3,477)	Recharged to other Directorates	(3,537)	(16)	(3,522)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,604</b>	<b>1,759</b>	<b>2,052</b>	<b>Directorate Total</b>	<b>40,778</b>	<b>38,740</b>	<b>2,038</b>
1,738	1,694	2,155	Continuing Services Budget			1,997
56	48	48	Continuing Services Budget - Growth			129
(70)	0	(116)	Continuing Services Budget - Savings			(105)
<b>1,724</b>	<b>1,742</b>	<b>2,087</b>	<b>Total Continuing Services Budget</b>			<b>2,021</b>
17	37	90	District Development Fund - Expenditure			148
(137)	(20)	(125)	District Development Fund - Savings			(131)
<b>(120)</b>	<b>17</b>	<b>(35)</b>	<b>Total District Development Fund</b>			<b>17</b>
<b>1,604</b>	<b>1,759</b>	<b>2,052</b>	<b>Directorate Total</b>			<b>2,038</b>



## Finance & ICT

### Development Fund & Growth Items

		Original 2012/13 £000's	Probable 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
Housing Benefits	Housing Benefit Admin Subsidy settlement reductions	41	41	104
Housing Benefits	Documents on line Savings		(10)	
Housing Benefits	Limes Farm Area Office	7	7	
Council Tax Collection	Court Costs		(30)	
NNDR	Fees re Enforcement action on Bad Debts			25
External Audit	PKF fees		(26)	
Finance Miscellaneous	Review of salary Budgets - Savings		(27)	(63)
Finance Miscellaneous	Stationery - Procurement savings			(15)
Finance Miscellaneous	Car Leasing review		(11)	(24)
Directorate Savings	General		(12)	(3)
		<u>48</u>	<u>(68)</u>	<u>24</u>

		Original 2012/13 £000's	Probable 2012/13 £000's	Original 2013/14 £000's
<b>Development Fund Items</b>				
Concessionary Fares	New National Scheme - Costs	5	15	
Concessionary Fares	Contribution from ECC re admin costs of issuing passes		(23)	
Insurance Services	Additional income re Uttlesford Insurance work	(6)	(6)	(3)
ICT	GCSX connection	(2)	(3)	
Council Tax Collection	Legal Fees re Bailiffs in Liquidation		5	
Council Tax Collection	Additional Temporary Staffing			98
Council Tax Collection	Additional Temporary Staffing ECC Contribution			(98)
Housing Benefits	Staff restructuring not funded by specific grant	20	20	
Housing Benefits	Atlas Project Funding	(3)	(3)	
Housing Benefits	Atlas Project Expenditure	3	7	
Housing Benefits	Local Council Tax Support		40	44
Housing Benefits	Localisation of Council Tax Support - Grant		(84)	
Housing Benefits	Housing Benefit Admin - Additional Admin Subsidy			(30)
NNDR	New Burdens Small Business Rate Relief Costs	9	3	6
Procurement	Essex Procurement Hub	(9)	(6)	
		<u>17</u>	<u>(35)</u>	<u>17</u>

## **Finance & ICT**

### **Housing Benefits**

#### **Rent Rebates**

The budget for the probable outturn 2012/13 reflects a 5% increase in claims for rent rebates and related subsidy, over 2011/12. The 2013/14 estimate includes a rent increase of 4.36% with case load remaining at the same level as the current year.

#### **Council Tax Benefits**

Case load numbers and Council Tax Benefits expenditure in 2012/13 have reduced by around 1% with the related grant entitlement re-assessed on the basis of the latest mid year subsidy claim and information available. From 1 April 2013 Council Tax Benefit is being replaced with a new system of Local Council Tax Support. The new Local Council Tax Scheme is designed to achieve cost neutrality- defined as being that there will be reductions in the amount of financial support given to local people sufficient to cover the cut in Government funding. The expenditure and related subsidy is therefore deleted from the budget from 2013/14. The new scheme has been modelled on the current caseload and expenditure and will achieve the necessary savings of 14% ensuring that the scheme is cost neutral.

#### **Rent Allowances**

The budget for the probable outturn 2012/13 reflects a 4% increase in caseload for rent allowances and related subsidy, over 2011/12. Grant entitlement has been assessed on the basis of the latest mid year subsidy claim and information available.

#### **Non HRA Rent Rebates**

This relates to homeless people placed in Bed and Breakfast accommodation. Figures since 2009/10 have shown a reduction resulting from proactive advice and management procedures resulting in shorter stays prior to establishing placements in permanent accommodation.

#### **Benefits Administration**

The budget relates to the cost of administration for all the benefits above, and is partly offset by subsidy from the Government. The main administration subsidy for the current year is £41,000 down on 2011/12 actual equivalent to 5%, and the Government has made a further reduction for 2013/14 of £74,000 in total, equivalent to a further cut of 10% on the current year subsidy. The total loss of subsidy is therefore £104,000 which is shown in the CSB growth list. These figures do include additional administration subsidy of £30,400 (£64,680 2012/13) which will be received for assisting in processing claims related to the economic downturn.

Grant of £84,000 for Localising Council Tax Support has been received in the current year for assisting with additional administration costs relating to the new local tax scheme. The additional costs relating to this grant is split between 2012/13 and 2013/14.

#### **Fraud Investigation**

This budget includes the cost and overheads of investigating potential fraudulent benefit claims. The reduction in the probable outturn for 2012/13 relates to maternity leave.

## Finance & ICT

### Housing Benefits

2011/12	2012/13			2013/14		
Actual £000	Original Estimate £000	Probable Outturn £000		Gross Expend £000	Gross Income £000	Net Expend £000
1	(106)	33	Rent Rebates	16,593	16,560	33
(113)	(150)	(70)	Council Tax Benefit	0	0	0
(372)	(220)	(318)	Rent Allowances	20,486	20,804	(318)
34	28	22	Non-HRA Rent Rebates	99	77	22
<b>(450)</b>	<b>(448)</b>	<b>(333)</b>	<b>Total Benefits</b>	<b>37,178</b>	<b>37,441</b>	<b>(263)</b>
810	876	945	Benefit Administration	1,654	565	1,089
149	214	160	Fraud Investigation	299	80	219
<b>959</b>	<b>1,090</b>	<b>1,105</b>	<b>Total Administration</b>	<b>1,953</b>	<b>645</b>	<b>1,308</b>
<b>509</b>	<b>642</b>	<b>772</b>	<b>Total (Transferred to Summary)</b>	<b>39,131</b>	<b>38,086</b>	<b>1,045</b>
483	574	754	Continuing Services Budget			902
25	48	48	Continuing Services Budget - Growth			129
0	0	(10)	Continuing Services Budget - Savings			0
<b>508</b>	<b>622</b>	<b>792</b>	<b>Total Continuing Services Budget</b>			<b>1,031</b>
14	23	67	District Development Fund - Expenditure			44
(13)	(3)	(87)	District Development Fund - Savings			(30)
<b>1</b>	<b>20</b>	<b>(20)</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>509</b>	<b>642</b>	<b>772</b>	<b>Directorate Total</b>			<b>1,045</b>

## **Finance & ICT**

### **Local Taxation**

#### **Council Tax & NNDR Collection**

The budget comprises the administration costs relating to the collection of Council Tax and Non-Domestic Rates.

#### **Council Tax**

The probable outturn for 2012/13 includes A CSB income item of £30,000 relating to an increase in court costs.

#### **NNDR**

CSB growth of £25,000 is included in the estimated outturn 2013/14 for professional fees for enforcement action on bad debts. DDF of £9,000 for new burdens small business rate relief in the original estimate 2012/13 has been rephased £3,000 probable outturn 2012/13 and £6,000 estimate 2013/14.

## Finance & ICT

### Local Taxation

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
1,031	1,133	1,092	Council Tax Collection	1,527	418	1,109
32	44	44	NNDR Collection	275	199	76
<b>1,063</b>	<b>1,177</b>	<b>1,136</b>	<b>Total (Transferred to Summary)</b>	<b>1,802</b>	<b>617</b>	<b>1,185</b>
1,073	1,168	1,158	Continuing Services Budget			1,179
31	0	0	Continuing Services Budget - Growth			0
0	0	(30)	Continuing Services Budget - Savings			0
<b>1,104</b>	<b>1,168</b>	<b>1,128</b>	<b>Total Continuing Services Budget</b>			<b>1,179</b>
3	9	8	District Development Fund - Expenditure			104
(44)	0	0	District Development Fund - Savings			(98)
<b>(41)</b>	<b>9</b>	<b>8</b>	<b>Total District Development Fund</b>			<b>6</b>
<b>1,063</b>	<b>1,177</b>	<b>1,136</b>	<b>Directorate Total</b>			<b>1,185</b>

## **Finance & ICT**

### **Other Activities**

#### **Concessionary Fares**

From 30 September 2012 concessionary fare functions were entirely transferred to Essex County Council. The actual for 2011/12 includes a contribution of £45,000 for undertaking the administrative functions up to 31 March 2012. A further DDF income item of £22,500 is included in the probable outturn 2012/13 for the final contribution from the County for the six months to 30 September 2012.

The Epping Forest District travel usage has been less than that previously identified by the Government and a DDF item of £15,000 is included in the probable outturn for 2012/13. If no further costs are identified, this amount will be available to return to the DDF reserve.

The ongoing budget relates to London Transport blind passes where the Council has a responsibility for the costs until the passholders retire or move out of the District.

#### **Finance Miscellaneous**

This budget comprises various miscellaneous finance activities, provisions and contingencies which are identified independently within this budget for information.

The reason for the main changes in the 2012/13 probable outturn and 2013/14 estimate relate to additions arising on Support Service and Cost Centre holding accounts. The recharges to services are ascertained based on an initial estimate of costs quite early in the budget process. As the budget progresses figures are confirmed and various changes occur, with the overhead account totals invariably changing, because the Support Service allocation system is quite involved it is impractical to re-run the allocations so any differences that occur are shown here.

CSB savings are included in 2013/14 for the General fund effect £102,000 in respect of a review of salary budgets and vacant posts, £15,000 for procurement savings on stationery, and £24,000 for changes to the car leasing scheme.

#### **NNDR Discretionary Relief**

This budget relates to the National Non Domestic Rate relief for charities and organisations not established or conducted for profit. The relief under section 47 of the Local Government Finance Act gives the Council power to grant up to a further 20% discretionary relief to those receiving mandatory relief.

#### **Non Distributed Costs**

Non distributed costs comprise the elements of cost which are excluded from the definition of total cost of a service. The budget in this case relates to charges for unused shares of depot and office accommodation space, which cannot be identified to a service. The costs vary from year to year depending upon the unallocated revenue element of those fixed assets.

#### **Vacancy Allowance**

A credit is included here for a vacancy allowance of £360,000 in 2013/14, which is equivalent to 2.5% of Non-HRA salaries. The vacancy allowance for 2012/13 original estimate was also 2.5%. The General Fund provision relating to next years staff salary budget and establishment is included centrally in this budget.

#### **Provision for Bad and Doubtful Debts**

Taking into consideration the current economic climate and the actual write-offs for 2011/12, there is no requirement to add to the current provision for bad and doubtful debts which is considered to be adequate.



## Finance & ICT

### Other Activities

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Probable</i> <i>Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
(31)	16	6	Concessionary Fares	21	10	11
(35)	114	(19)	Finance Miscellaneous	6	0	6
20	20	20	NNDR Discretionary Relief	20	0	20
141	150	137	Non-Distributed Costs	158	27	131
<b>95</b>	<b>300</b>	<b>144</b>	<b>Total Other Activities</b>	<b>205</b>	<b>37</b>	<b>168</b>
0	(360)	0	Vacancy Allowance	(360)	0	(360)
(63)	0	0	Provision for Bad & Doubtful Debts	0	0	0
<b>(63)</b>	<b>(360)</b>	<b>0</b>	<b>Total Contingency Items</b>	<b>(360)</b>	<b>0</b>	<b>(360)</b>
<b>32</b>	<b>(60)</b>	<b>144</b>	<b>Total (Transferred to Summary)</b>	<b>(155)</b>	<b>37</b>	<b>(192)</b>
87	(65)	190	Continuing Services Budget			(90)
0	0	0	Continuing Services Budget - Growth			0
(10)	0	(38)	Continuing Services Budget - Savings			(102)
<b>77</b>	<b>(65)</b>	<b>152</b>	<b>Total Continuing Services Budget</b>			<b>(192)</b>
0	5	15	District Development Fund - Expenditure			0
(45)	0	(23)	District Development Fund - Savings			0
<b>(45)</b>	<b>5</b>	<b>(8)</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>32</b>	<b>(60)</b>	<b>144</b>	<b>Directorate Total</b>			<b>(192)</b>

## **Finance & ICT**

### **Finance Support Services**

The Support Services for the directorate are now shown independently in order to give a fair view of all directly related resources.

#### **Financial Policy Group**

This budget relates to the salary and overheads for the Director and Assistant Directors of Finance and ICT, and the Executive Assistant.

The increase in the budget for 2013/14 relates to current service pension costs which are reversed out of the budget after the net operating expenditure is calculated, therefore having no impact on the level of council tax.

#### **Accountancy**

The reduction in the probable outturn for 2012/13 relates to vacancies and reduced costs brought about by a Flexible retirement.

#### **Accounts Payable**

The reduction in the probable outturn for 2012/13 and the estimate for 2013/14 relates to a re-allocation of central overhead support services.

#### **Insurance and Credit control**

The increase in the probable outturn for 2012/13 and the estimate for 2013/14 relates to a re-allocation of central overhead support services.

#### **Treasury Management**

The increase in the probable outturn for 2012/13 and the estimate for 2013/14 relates to a re-allocation of central overhead support services and an increase in consultant fees payable to Arlingclose to advise on Treasury management matters relating to the loan portfolio. This is recharged to the HRA.

#### **Cashiers**

The reduction in the probable outturn for 2012/13 and the estimate for 2013/14 relates to the effects of closing the cash desk at Waltham Abbey Town Hall.

#### **Audit and Bank Charges**

The costs here relate to charges made by PKF for external audit of the annual accounts, grant claims and statutory returns. The budget also includes the cost of maintaining the Council's bank accounts.

A CSB saving of £26,000 is included in the probable outturn for 2012/13 for a reduction in fees payable to PKF for external audit.

#### **Finance Administration & Procurement**

The reduction in the probable outturn for 2012/13 relates to the vacancy of the Senior Finance Officer responsible for finance administration and procurement.

## Finance & ICT

### Finance Support Services

2011/12	2012/13			2013/14		
Actual £000	Original Estimate £000	Probable Outturn £000		Gross Expend £000	Gross Income £000	Net Expend £000
463	474	470	Finance Policy Group	490	0	490
605	639	608	Accountancy	659	0	659
199	204	168	Accounts Payable	177	0	177
183	185	199	Insurance and Credit Control	222	12	210
152	55	72	Treasury Management	76	0	76
360	404	386	Cashiers	390	12	378
237	237	212	Audit / Bank Charges	208	0	208
275	294	270	Finance Admin & Procurement	290	0	290
<b>2,474</b>	<b>2,492</b>	<b>2,385</b>	<b>Total (Transferred to Summary)</b>	<b>2,512</b>	<b>24</b>	<b>2,488</b>
2,488	2,507	2,423	Continuing Services Budget			2,491
0	0	0	Continuing Services Budget - Growth			0
0	0	(26)	Continuing Services Budget - Savings			0
<b>2,488</b>	<b>2,507</b>	<b>2,397</b>	<b>Total Continuing Services Budget</b>			<b>2,491</b>
0	0	0	District Development Fund - Expenditure			0
(14)	(15)	(12)	District Development Fund - Savings			(3)
<b>(14)</b>	<b>(15)</b>	<b>(12)</b>	<b>Total District Development Fund</b>			<b>(3)</b>
<b>2,474</b>	<b>2,492</b>	<b>2,385</b>	<b>Directorate Total</b>			<b>2,488</b>

## **Finance & ICT**

### **ICT Support Services**

The Support Services for the Directorate are now shown independently in order to give a fair view of all directly related resources.

#### **ICT**

The reduction in the probable outturn for 2012/13 relates to savings in salary costs resulting from vacancies. The budget for 2013/14 includes a reduction in asset depreciation charges relating to capital equipment and software purchases.

#### **Telephones**

This budget relates to the Council's main telephone systems and related networks, and includes all support staff and telephonists. The small reduction in the probable outturn relates to lower call and internet charges.

#### **Website**

The costs relating to the Website are almost entirely support service costs comprising recharges from the central computer budget and managerial and professional charges for Public Relations and Democratic Services. The budget includes the full costs of operating the Website, with the total cost allocated to services based on time allocations for the PR officers, and website activity for the other overheads. The reduction in the budget relates to a re-allocation of charges from the central computer budget.

## Finance & ICT

### ICT Support Services

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>		
<i>Actual</i> <b>£000</b>	<i>Original</i> <b>Estimate</b> <b>£000</b>	<i>Revised</i> <b>Estimate</b> <b>£000</b>		<b>Gross</b> <b>Expend</b> <b>£000</b>	<b>Gross</b> <b>Income</b> <b>£000</b>	<b>Net</b> <b>Expend</b> <b>£000</b>
1,828	2,273	2,221	ICT	2,190	0	2,190
529	569	555	Telephones	568	0	568
162	181	175	Website	158	0	158
<b>2,519</b>	<b>3,023</b>	<b>2,951</b>	<b>Total (Transferred to Summary)</b>	<b>2,916</b>	<b>0</b>	<b>2,916</b>
2,568	3,025	2,954	Continuing Services Budget			2,916
0	0	0	Continuing Services Budget - Growth			0
(28)	0	0	Continuing Services Budget - Savings			0
<b>2,540</b>	<b>3,025</b>	<b>2,954</b>	<b>Total Continuing Services Budget</b>			<b>2,916</b>
0	0	0	District Development Fund - Expenditure			0
(21)	(2)	(3)	District Development Fund - Savings			0
<b>(21)</b>	<b>(2)</b>	<b>(3)</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>2,519</b>	<b>3,023</b>	<b>2,951</b>	<b>Directorate Total</b>			<b>2,916</b>

**FINANCE & ICT**  
**SUBJECTIVE ANALYSIS 2013/2014 ESTIMATED OUTTURN**

Cost Centre	Employees	Premises	Transport	Supplies	Benefit Payments	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rent Rebates					16,593,240			16,593,240				16,560,240		16,560,240	33,000
Council Tax Benefit					-			-				-		-	
Rent Allowances					20,486,000			20,486,000				20,804,000		20,804,000	(318,000)
Non-HRA Rent Rebates					99,450			99,450				77,000		77,000	22,450
Benefit Administration	955,660		21,840	170,720		479,060	26,630	1,653,910				564,620		564,620	1,089,290
Fraud Investigation	173,810		3,980	24,720		91,920	4,840	299,270				80,000		80,000	219,270
Council Tax Collection	834,830	150	14,780	81,500		573,930	22,080	1,527,270					418,000	418,000	1,109,270
NNDR Collection	138,130		2,800	40,580		88,540	4,180	274,230				174,000	25,000	199,000	75,230
Concessionary Fares				14,700		5,820		20,520		10,000			-	10,000	10,520
Sundry Non-distributable Costs		145,290				70,200		215,490	(57,630)		26,750			26,750	131,110
Finance Miscellaneous	(102,000)		(24,000)	(25,000)		156,980		5,980						-	5,980
NNDR Discretionary Relief		20,000						20,000						-	20,000
Vacancy Allowance	(360,000)							(360,000)						-	(360,000)
Provision for Bad Debts								-						-	-
<b>TOTAL</b>	<b>1,640,430</b>	<b>165,440</b>	<b>19,400</b>	<b>307,220</b>	<b>37,178,690</b>	<b>1,466,450</b>	<b>57,730</b>	<b>40,835,360</b>	<b>(57,630)</b>	<b>10,000</b>	<b>26,750</b>	<b>38,259,860</b>	<b>443,000</b>	<b>38,739,610</b>	<b>2,038,120</b>

<b>Finance Services</b>															
Financial Policy Group	403,230		27,480	180		59,200		490,090	(490,090)					-	-
Accountancy	501,120		4,330	900		152,200		658,550	(658,550)					-	-
Accounts Payable	75,300			300		101,630		177,230	(177,230)					-	-
Insurance and Financial Control	133,890		3,970	580		83,720		222,160	(209,960)	12,000			200	12,200	-
Treasury Management				26,840		48,670		75,510	(75,510)					-	-
Cashiers	172,410		570	42,640		157,430	17,410	390,460	(378,460)				12,000	12,000	-
District Audit / Bank Charges				198,700		9,100		207,800	(207,800)					-	-
Finance General Admin & Procurement	139,140		2,190	69,830		79,040		290,200	(290,200)					-	-
<b>ICT</b>															
Information Technology	898,970		8,790	776,870		256,100	249,160	2,189,890	(2,189,890)					-	-
Telephones	6,600			164,450		382,380		553,430	(553,430)					-	-
Mobile Phones				11,940		3,100		15,040	(15,040)					-	-
Telephones	6,600			176,390		385,480		568,470	(568,470)					-	-
Website						157,820		157,820	(157,820)					-	-
<b>TOTAL</b>	<b>2,330,660</b>	<b>-</b>	<b>47,330</b>	<b>1,293,230</b>	<b>-</b>	<b>1,490,390</b>	<b>266,570</b>	<b>5,428,180</b>	<b>(5,403,980)</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>12,200</b>	<b>24,200</b>	<b>-</b>

<b>DIRECTORATE TOTAL</b>	<b>3,971,090</b>	<b>165,440</b>	<b>66,730</b>	<b>1,600,450</b>	<b>37,178,690</b>	<b>2,956,840</b>	<b>324,300</b>	<b>46,263,540</b>	<b>(5,461,610)</b>	<b>22,000</b>	<b>26,750</b>	<b>38,259,860</b>	<b>455,200</b>	<b>38,763,810</b>	<b>2,038,120</b>
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<b>Third Party Payments</b>															
Revenue Group	865,800		17,890	48,280		355,340	25,950	1,313,260	(1,313,260)					-	-
Housing Benefit Group	1,118,460		25,870	115,470		517,540	30,860	1,808,200	(1,808,200)					-	-
<b>TOTAL</b>	<b>1,984,260</b>	<b>-</b>	<b>43,760</b>	<b>163,750</b>	<b>-</b>	<b>872,880</b>	<b>56,810</b>	<b>3,121,460</b>	<b>-3,121,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HOUSING DIRECTORATE  
GENERAL FUND  
ESTIMATES 2013/14**

## Housing

### Revenue Budget 2013/14

#### **Introduction**

The Housing (General Fund) Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### **Directorate Savings**

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

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#### **Budget format**

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

**Direct Services** –These reflect the headline services provided by the directorate.

**Regulatory Services** –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

**Support and Trading Services** -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.



## Housing

### General Fund Estimate Summary

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
<b>Direct Services funded from revenue</b>						
583	615	607	Private Sector Housing	717	109	608
265	263	263	Homelessness	490	220	270
35	39	39	Housing Strategy	41	0	41
14	15	19	Affordable Housing Grants	20	0	20
0	0	0	Leasehold Services Administration	308	308	0
<b>897</b>	<b>932</b>	<b>928</b>	<b>Directorate Total (Revenue)</b>	<b>1,576</b>	<b>637</b>	<b>939</b>
<b>Direct Services funded from capital</b>						
302	599	334	Private Sector Housing Grants	750	360	390
84	722	0	Affordable Housing Grants	350	0	350
<b>1,283</b>	<b>2,253</b>	<b>1,262</b>	<b>Total (Transferred to Summary)</b>	<b>2,676</b>	<b>997</b>	<b>1,679</b>
898	858	872	Continuing Services Budget			925
386	1,321	334	Capital Funded Expenditure			740
0	7	33	Continuing Services Budget - Growth			0
(13)	(3)	(3)	Continuing Services Budget - Savings			0
<b>1,271</b>	<b>2,183</b>	<b>1,236</b>	<b>Total Continuing Services Budget</b>			<b>1,665</b>
52	122	78	District Development Fund - Expenditure			66
(40)	(52)	(52)	District Development Fund - Savings			(52)
<b>12</b>	<b>70</b>	<b>26</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>1,283</b>	<b>2,253</b>	<b>1,262</b>	<b>Directorate Total</b>			<b>1,679</b>

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## Housing General Fund

### Development Fund and Growth Items

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
Private Sector Housing	Technical Officer Post (HPS/13)	7	33	
Directorate Savings	General	(3)	(3)	
		<b>4</b>	<b>30</b>	<b>0</b>
<b>Development Fund Items</b>				
Private Sector Housing	Technical Officer	27		
Private Sector Housing	Handyperson Scheme - Additional Funding		6	
Private Sector Housing	Handyperson - Mobile Homes / Site Improvements	15	5	14
Private Sector Housing	House Condition Survey	28	10	
Private Sector Housing	Back Scanning		5	
Homelessness	Essex Rental Loan Scheme	26	26	52
Homelessness	Essex Rental Loan Scheme	(26)	(26)	(52)
Homelessness	Epping Forest Housing Aid Scheme	26	26	
Homelessness	Epping Forest Housing Aid Scheme	(26)	(26)	
		<b>70</b>	<b>26</b>	<b>14</b>

## **Housing General Fund**

### **Private Sector Housing**

#### **Private Sector Grants funded from revenue**

There are no major variances on this service.

#### **Private Sector Grants funded from capital**

The reductions in estimates at probable outturn and Original 2013/14 are due to changes in the way Small Works Assistance are allocated, causing demand to fall, and, Disabled Facilities Grants are held up due to backlogs in authorisation from Occupational Health and Essex County Council.

#### **Repairs to Private Dwellings**

The increase in the probable outturn and original 2013/14 estimates is due to a new part-time post added to the Private Sector Housing Technical group.

#### **General Improvement Areas**

There are no major changes.

#### **Care and Repair**

The service has been developed to enable elderly and disabled people to live independently in their own homes. The fluctuations in Net Expenditure arise from changes in staff allocations.

#### **House Condition Survey**

The last survey was completed in 2006/07. A DDF item was implemented in 2011/12 for £56,000, this was apportioned to be spent over a two year period. The spend during 2011/12 was £13,000 higher than expected. The DDF requirement in 2012/13 is now £10,000 to complete the work.

## Housing General Fund

### Private Sector Housing

2011/12 Actual £000	2012/13 Original Estimate Probable Outturn £000			2013/14 Gross Expend £000	Gross Income £000	Net Expend £000
169	184	184	Private Sector Grants (Revenue funded)	182	0	182
302	599	334	Private Sector Grants (Capital funded)	750	360	390
259	283	291	Repairs to Private Dwellings	298	1	297
6	9	9	General Improvement Areas	13	0	13
108	111	113	Care & Repair	224	108	116
41	28	10	House Condition Survey	0	0	0
<b>885</b>	<b>1,214</b>	<b>941</b>	<b>Total (Transferred to Summary)</b>	<b>1,467</b>	<b>469</b>	<b>998</b>
574	538	548	Continuing Services Budget			594
302	599	334	Capital Funded Expenditure			390
0	7	33	Continuing Services Budget - Growth			0
(3)	0	0	Continuing Services Budget - Savings			0
<b>873</b>	<b>1,144</b>	<b>915</b>	<b>Total Continuing Services Budget</b>			<b>984</b>
47	70	26	District Development Fund - Expenditure			14
(35)	0	0	District Development Fund - Savings			0
<b>12</b>	<b>70</b>	<b>26</b>	<b>Total District Development Fund</b>			<b>14</b>
<b>885</b>	<b>1,214</b>	<b>941</b>	<b>Portfolio Total</b>			<b>998</b>

## **Housing General Fund**

### **Homelessness**

The Housing Options Service will always seek to prevent homelessness on cases they deal with. However in cases they are unable to prevent homelessness occurring, they will ensure that the council fulfils its statutory duty under homeless legislation.

#### **Homelessness**

The housing options team are now spending more time on homeless duties and hence their allocations reflect this. There is less time therefore being spent on arranging bed and breakfast accommodation.

#### **Bed and Breakfast Accommodation**

Less time is being spent dealing with bed and breakfast placements as fewer are currently necessary.

#### **Fresh Start Scheme**

This scheme has been discontinued.

## Housing General Fund

### Homelessness

2011/12 Actual £000	2012/13 Original Estimate £000	2012/13 Probable Outturn £000		2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
213	210	232	Homelessness	354	113	241
51	53	31	Bed & Breakfast Accommodation	136	107	29
1	0	0	Fresh Start Scheme	0	0	0
<b>265</b>	<b>263</b>	<b>263</b>	<b>Total (Transferred to Summary)</b>	<b>490</b>	<b>220</b>	<b>270</b>
275	263	263	Continuing Services Budget			270
0	0	0	Capital Funded Expenditure			0
0	0	0	Continuing Services Budget - Growth			0
(10)	0	0	Continuing Services Budget - Savings			0
<b>265</b>	<b>263</b>	<b>263</b>	<b>Total Continuing Services Budget</b>			<b>270</b>
5	52	52	District Development Fund - Expenditure			52
(5)	(52)	(52)	District Development Fund - Savings			(52)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>265</b>	<b>263</b>	<b>263</b>	<b>Portfolio Total</b>			<b>270</b>

## **Housing General Fund**

### **Other Activities**

#### **Housing Strategy**

Regular reviews of the housing strategy in relation to General Fund Housing are carried out by the Housing Policy Group and hence the fluctuations in estimates are generally minimal.

#### **Affordable Housing Contributions funded from revenue**

These costs fluctuate according to the time spent by staff administering the Affordable Housing Grants system.

#### **Affordable Housing Contributions funded from capital**

Originally there were 3 schemes allocated funds for the purposes of affordable housing. Now only the Open Market Shared Ownership Scheme exists. This scheme allows a way for first time buyers to enter the housing market through an interest free loan with the Council retaining a share in the property. Upon repayment of the loan the Council will recycle the funds in the form of fresh interest free loans to new first time buyers. The funds are allocated over the next 3 financial years, with contributions by developers in the first year of the scheme funding it's requirements.

#### **Leasehold Services Administration**

This budget relates to the management costs and administration of the leaseholders accounts.

Former HRA flats that have been sold on long leases still present liabilities to this Council in respect of maintenance costs. Whilst the income from these sources is credited to the HRA to match related expenditure, the administration element is charged back to leaseholders. The net expenditure to this council will therefore always be nil.



## Housing General Fund

### Other Activities

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
35	39	39	Housing Strategy	41	0	41
14	15	19	Affordable Housing Grants (Revenue funded)	20	0	20
84	722	0	Affordable Housing Grants (Capital funded)	350	0	350
0	0	0	Leasehold Service Administration	308	308	0
<b>133</b>	<b>776</b>	<b>58</b>	<b>Total (Transferred to Summary)</b>	<b>719</b>	<b>308</b>	<b>411</b>
49	54	58	Continuing Services Budget			61
84	722	0	Capital Funded Expenditure			350
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>133</b>	<b>776</b>	<b>58</b>	<b>Total Continuing Services Budget</b>			<b>411</b>
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>133</b>	<b>776</b>	<b>58</b>	<b>Portfolio Total</b>			<b>411</b>

## HOUSING GENERAL FUND DIRECTORATE

### SUBJECTIVE ANALYSIS 2013/14 Original

Cost Centre	Employees	Premises	Transport	Supplies	Support Services	Grant Payments	Gross Expenditure	Fees & Charges	Government Grants	Other Contributions	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£
<b>PRIVATE SECTOR HOUSING</b>												
Private Sector Housing Grants	99,980		4,690	40	77,220	750,000	<b>931,930</b>		360,000		<b>360,000</b>	<b>571,930</b>
Repairs to Private Dwellings	201,760	0	10,130	5,190	81,080		<b>298,160</b>	1,290			<b>1,290</b>	<b>296,870</b>
General Improvement Areas	0	12,920			0		<b>12,920</b>				<b>0</b>	<b>12,920</b>
Care & Repair	81,310		3,810	70,760	68,660		<b>224,540</b>			108,130	<b>108,130</b>	<b>116,410</b>
House Condition Survey				0			<b>0</b>				<b>0</b>	<b>0</b>
<b>HOMELESSNESS</b>												
Homelessness	232,010	0	7,070	31,640	82,740		<b>353,460</b>	60	112,830		<b>112,890</b>	<b>240,570</b>
Bed & Breakfast Accommodation	16,090	107,000	750	4,050	8,530		<b>136,420</b>			107,000	<b>107,000</b>	<b>29,420</b>
Fresh Start Scheme							<b>0</b>				<b>0</b>	<b>0</b>
<b>OTHER ACTIVITIES</b>												
Housing Strategy	12,750		130	10	28,340		<b>41,230</b>			0	<b>0</b>	<b>41,230</b>
Affordable Housing Grants	6,770		420	30	12,550	350,000	<b>369,770</b>			0	<b>0</b>	<b>369,770</b>
Leasehold Services Administration	117,650	60,580	3,310	3,540	122,420		<b>307,500</b>	307,500			<b>307,500</b>	<b>0</b>
<b>TOTAL (Transferred to GF Summary)</b>	<b>768,320</b>	<b>180,500</b>	<b>30,310</b>	<b>115,260</b>	<b>481,540</b>	<b>1,100,000</b>	<b>2,675,930</b>	<b>308,850</b>	<b>472,830</b>	<b>215,130</b>	<b>996,810</b>	<b>1,679,120</b>

**PLANNING AND ECONOMIC DEVELOPMENT  
DIRECTORATE  
2013/14 ESTIMATES**

## Planning & Economic Development

### Revenue Budget 2013/14

#### Introduction

The Planning & Economic Development Directorate is responsible for the services listed on the summary page, opposite.

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

#### Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

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## Planning and Economic Development

### General Fund Estimate Summary

2011/12 Actual £000	2012/13 Original Estimate Probable Outturn £000			Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
<b>Direct Services</b>						
127	135	139	Economic Development	162	0	162
236	268	256	Conservation Policy	249	0	249
246	254	257	Countrycare	260	2	258
45	43	42	Environmental Co-Ordination	41	0	41
439	1,049	1,140	Forward Planning	832	0	832
255	323	284	Town Centre Enhancements	219	0	219
(18)	0	(2)	Building Control Surveying	3	5	(2)
<b>1,330</b>	<b>2,072</b>	<b>2,116</b>	<b>Total Direct Services</b>	<b>1,766</b>	<b>7</b>	<b>1,759</b>
<b>Regulatory Services</b>						
263	275	233	Planning Appeals	222	5	217
442	469	500	Development Control Enforcement	476	0	476
342	358	445	Development Control	1,008	549	459
0	0	0	Building Control Fee Earning	459	459	0
138	157	152	Building Control Non Fee Earning	167	0	167
<b>1,185</b>	<b>1,259</b>	<b>1,330</b>	<b>Total Regulatory Services</b>	<b>2,332</b>	<b>1,013</b>	<b>1,319</b>
<b>2,515</b>	<b>3,331</b>	<b>3,446</b>	<b>Total (Transferred to GF Summary)</b>	<b>4,098</b>	<b>1,020</b>	<b>3,078</b>
<b>Support and Trading Services</b>						
594	667	707	Planning Administration	677	0	677
413	428	414	Planning Policy	436	0	436
(916)	(1,001)	(1,025)	Recharged to this Directorate	(1,018)	0	(1,018)
(91)	(94)	(96)	Recharged to other Directorates	(95)	0	(95)
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,515</b>	<b>3,331</b>	<b>3,446</b>	<b>Directorate Total</b>	<b>4,098</b>	<b>1,020</b>	<b>3,078</b>
2,501	2,713	2,756	Continuing Services Budget			2,752
12	10	157	Continuing Services Budget - Growth			0
(44)	(116)	(200)	Continuing Services Budget - Savings			(50)
<b>2,469</b>	<b>2,607</b>	<b>2,713</b>	<b>Total Continuing Services Budget</b>			<b>2,702</b>
147	787	890	District Development Fund - Expenditure			426
(101)	(63)	(157)	District Development Fund - Savings			(50)
<b>46</b>	<b>724</b>	<b>733</b>	<b>Total District Development Fund</b>			<b>376</b>
<b>2,515</b>	<b>3,331</b>	<b>3,446</b>	<b>Directorate Total</b>			<b>3,078</b>



## Planning and Economic Development

### Development Fund & Growth Items

		Original 2012/13 £000's	Probable 2012/13 £000's	Original 2013/14 £000's
<b>CSB Growth Items</b>				
Development Control	Planning Fees increase	(100)	(20)	(50)
Countrycare	Staff restructure			
Planning Appeals	Professional Fees	(6)	(6)	
Development Control	Publicity		(10)	
Building Control Ring Fenced Acct	Consultants Saving on Fees	(10)	(7)	
Building Control Ring Fenced Acct	Consultants Saving on Fees	10	7	
Building Control Ring Fenced Acct	Reduction in fees		150	
Building Control Ring Fenced Acct	Reduction in fees		(150)	
Directorate Savings	General		(7)	
		<b>(106)</b>	<b>(43)</b>	<b>(50)</b>

		Original 2012/13 £000's	Probable 2012/13 £000's	Original 2013/14 £000's
<b>Development Fund Items</b>				
Building Control Group	Salary saving re vacant posts (net of Consultants)	(63)	(106)	(36)
Building Control Group	Salary saving re vacant posts Ring Fenced Element	42	68	24
Countrycare	BRIE - SLA	4	5	5
Countrycare	Protected species/habitat related consultation	9	9	9
Development Control	Contingency for Appeals	25	66	50
Development Control	Fees & Charges-additional large applications		(40)	
Development Control	Pre Application Consultants Fees - saving		(10)	(10)
Development Control	Pre Application Fees(Increase)/Reduction		(19)	(4)
Economic Development	Economic Development Strategy	3	6	
Economic Development	Business Promotion & Support		(7)	
Economic Development	LABGI regeneration	12	12	
Economic Development	Town Centres Support			35
Forward Planning	Admin Assistant	21	21	
Forward Planning	Local Plan	586	595	282
Forward Planning	Local Plan St Johns Rd Development		25	
Forward Planning	Senior Planner	22	38	
Planning Services	Planning Delivery Grant 4	17	24	
Planning Services	Records Scanning		25	
Town Centre Regeneration	Waltham Abbey Regeneration Projects	46	21	21
		<b>724</b>	<b>733</b>	<b>376</b>

## **Planning and Economic Development**

### **Direct Services**

#### **Economic Development**

This budget includes annual grants to the Town Centre Partnerships in Buckhurst Hill, Epping, Loughton High Road, Loughton Broadway, Waltham Abbey and Ongar Town Forum and other local business support activities. A DDF item of £12,000 funded by Local Authorities Business Growth Initiative Grant for various regeneration projects, carried forward from 2010/11 was carried forward to 2012/13, and is shown in the probable outturn although only £3,000 is expected to be spent. DDF for £6,000 is also included for strategy. Cabinet in December 2012, approved a DDF item of £35,000 to provide support to the districts Town Centres.

#### **Economic Development - Tourism**

The Tourism budget includes an annual contribution to Waltham Abbey Tourist Information Centre of £15,000. There are no other significant changes to this budget.

#### **Conservation Policy**

This budget includes a payment to Essex County Council of £23,960 for advice on various conservation issues. The decrease in this budget is a result of reallocation of staff time from the Planning Policy & Conservation group.

#### **Countrycare**

The Countrycare Team provides a service to the Local Nature Reserves that fall into the Leisure & Wellbeing and Environment Portfolios. The budgets for 2012/13 and 2013/14 include a DDF contribution of £5,000 (years 2 & 3 of 6 years) towards the development of a Biological Records Centre in Essex, and an amount of £8,840 for other protected species and habitat related consultation. Both of these are funded from the Habitats Regulations and Climate Change Planning Policy Grant received in a previous year.

#### **Environmental Co-Ordination**

This budget makes up the costs of measuring the Councils performance on National Indicators relating to carbon footprint and other environmental issues. There are no significant changes to this budget.

#### **Forward Planning**

Forward Planning is responsible for the work on the Local Plan, and have recently completed Issues and Options consultation. The DDF budget for the local plan 2012/13 currently stands at £620,000 (including £25,000 for the St Johns Road development scheme) with £282,000 in 2013/14 and £152,000 in 2014/15 respectively.

#### **Town Centre Enhancements**

This relates to depreciation charges as a result of the completion of various Town Centre Enhancement schemes, most recently Loughton Broadway. Included in the 2012/13 and 2013/14 budget are DDF amounts of £21,000 for various regeneration projects in Waltham Abbey. Also included in the budgets is an amount of £65,000 in the probable outturn 2012/13 for regeneration items that are of a capital nature but charged to revenue as no council asset is created.

#### **Building Control Surveying**

This relates to additional work being undertaken when it is available to supplement other building control activities and to assist in maintaining the viability of the main Building Control account.

The surveying work, is a chargeable activity that is outside the scope of the fee earning account and is for an area of work that was not previously undertaken by the Building Control Group.



## Planning and Economic Development

### Direct Services

2011/12	2012/13			2013/14		
Actual £000	Original Estimate £000	Probable Outturn £000		Gross Expend £000	Gross Income £000	Net Expend £000
98	108	112	Economic Development - General	134	0	134
29	27	27	Economic Development - Tourism	28	0	28
<b>127</b>	<b>135</b>	<b>139</b>	<b>Total Economic Development</b>	<b>162</b>	<b>0</b>	<b>162</b>
236	268	256	Conservation Policy	249	0	249
246	254	257	Countrycare	260	2	258
45	43	42	Environmental Co-Ordination	41	0	41
439	1,049	1,140	Forward Planning	832	0	832
255	323	284	Town Centre Enhancements	219	0	219
(18)	0	(2)	Building Control Surveying	3	5	(2)
<b>1,330</b>	<b>2,072</b>	<b>2,116</b>	<b>Total (Transferred to Summary)</b>	<b>1,766</b>	<b>7</b>	<b>1,759</b>
1,226	1,352	1,405	Continuing Services Budget			1,407
0	0	0	Continuing Services Budget - Growth			0
(7)	0	0	Continuing Services Budget - Savings			0
<b>1,219</b>	<b>1,352</b>	<b>1,405</b>	<b>Total Continuing Services Budget</b>			<b>1,407</b>
114	720	824	District Development Fund - Expenditure			352
(3)	0	(113)	District Development Fund - Savings			0
<b>111</b>	<b>720</b>	<b>711</b>	<b>Total District Development Fund</b>			<b>352</b>
<b>1,330</b>	<b>2,072</b>	<b>2,116</b>	<b>Directorate Total</b>			<b>1,759</b>

## **Planning and Economic Development**

### **Regulatory Services**

#### **Planning Appeals**

The Planning Appeals contingency budget of £100,000 allocated in January 2009, of which £26,000 was carried forward into 2012/13 but has now been spent. A further allocation of £90,000 has been agreed, of which £50,000 is expected to be spent in 2013/14. Time allocations from the Development Control group have reduced in both 2012/13 and 2013/14.

#### **Development Control - Enforcement**

This budget contains the costs of carrying out planning enforcement action on properties in the District. The probable outturn 2012/13 budget includes £20,000 for Enforcement works at the Old Foresters Site, this budget has been created using salary savings on the Development Control Group.

#### **Development Control**

The 2012/13 probable outturn includes a CSB reduction of £10,000 in publicity costs, it has been possible to reduce this budget by £30,000 over three years. Allocations from the Development Control group have increased expenditure in both 2012/13 and 2013/14, this was previously charged to Planning Appeals. The governments proposed change to planning charges has now been dropped and an inflationary increase has been agreed by Parliament instead. The increase in fees as a result is estimated at £20,000 for the final quarter of the 2012/13, and £70,000 in 2013/14 reflecting a 15% full year increase. There has some income from larger applications and pre-application fees that have been treated as additional DDF of £40,000 and £10,000 respectively.

#### **Building Control Fee Earning**

The Building Control chargeable activities relate mainly to passing of plans in accordance with work deposited under section 16 of the Building Act 1984, and site inspections in accordance with the regulations 2000.

Building Control income has been suffering from the downturn in the economy and 2012/13 includes a CSB reduction in income of £150,000. The balance on the Building Control Ring Fenced account at 31 March 2012 was a surplus £95,000, which will be eliminated by 31 March 2014. Various measures have been introduced to minimise the impact of the anticipated deficits.

#### **Building Control Non Fee Earning**

The Building Control non fee earning budget relates to aspects of the service which are not chargeable activities. Non-chargeable activities include liaison with statutory authorities, enforcement of national and local acts relating to building regulations, general advice, work relating to health, safety and welfare, and all other non chargeable services listed in the 2010 regulations.

The reduction in overall staff costs in 2012/13 are an effect of the measures in place to reduce the costs on the Fee Earning account.

## Planning and Economic Development

### Regulatory Services

2011/12 Actual £000	2012/13 Original Estimate Probable Outturn £000			2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
263	275	233	Planning Appeals	222	5	217
442	469	500	Development Control Enforcement	476	0	476
342	358	445	Development Control	1,008	549	459
0	0	0	Building Control Fee Earning	459	459	0
138	157	152	Building Control Non Fee Earning	167	0	167
<b>1,185</b>	<b>1,259</b>	<b>1,330</b>	<b>Total (Transferred to Summary)</b>	<b>2,332</b>	<b>1,013</b>	<b>1,319</b>
1,250	1,361	1,369	Continuing Services Budget			1,345
12	10	157	Continuing Services Budget - Growth			0
(37)	(116)	(193)	Continuing Services Budget - Savings			(50)
<b>1,225</b>	<b>1,255</b>	<b>1,333</b>	<b>Total Continuing Services Budget</b>			<b>1,295</b>
33	67	66	District Development Fund - Expenditure			74
(73)	(63)	(69)	District Development Fund - Savings			(50)
<b>(40)</b>	<b>4</b>	<b>(3)</b>	<b>Total District Development Fund</b>			<b>24</b>
<b>1,185</b>	<b>1,259</b>	<b>1,330</b>	<b>Directorate Total</b>			<b>1,319</b>

## **Planning and Economic Development**

### **Support & Trading Services**

#### **Planning Administration**

The Planning Administration budget includes all the non-service specific costs for the directorate.

The 2012/13 budget includes a carry forward of £25,000 from 2011/12 for scanning work. Other changes to this budget are the termination of a temporary staff post in May 2013/14, supplies and services savings totalling £4,500 and an increases in support services charges totalling £21,000.

#### **Planning Policy Group**

The Planning Policy Group incorporates the cost and overheads of the Director and Assistant Directors of Planning and Economic Development.

The 2012/13 probable outturn is reduced due to salary savings relating to the Building Control team. The increase on this budget in 2013/14 relates to an increase in Pension Current Service costs and an increase in Committee attendance allowances.

## Planning and Economic Development

### Support & Trading Services

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<b>Gross</b>	<b>Gross</b>	<b>Net</b>
<b>£000</b>	<b>Estimate</b>	<b>Outturn</b>		<b>Expend</b>	<b>Income</b>	<b>Expend</b>
	<b>£000</b>	<b>£000</b>		<b>£000</b>	<b>£000</b>	<b>£000</b>
594	667	707	Planning Administration	677	0	677
413	428	414	Planning Policy Group	436	0	436
<b>1,007</b>	<b>1,095</b>	<b>1,121</b>	<b>Total (Transferred to Summary)</b>	<b>1,113</b>	<b>0</b>	<b>1,113</b>
1,032	1,095	1,096	Continuing Services Budget			1,113
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
<b>1,032</b>	<b>1,095</b>	<b>1,096</b>	<b>Total Continuing Services Budget</b>			<b>1,113</b>
0	0	0	District Development Fund - Expenditure			0
(25)	0	25	District Development Fund - Savings			0
<b>(25)</b>	<b>0</b>	<b>25</b>	<b>Total District Development Fund</b>			<b>0</b>
<b>1,007</b>	<b>1,095</b>	<b>1,121</b>	<b>Directorate Total</b>			<b>1,113</b>

**PLANNING & ECONOMIC DEVELOPMENT DIRECTORATE  
SUBJECTIVE ANALYSIS 2013/14 ORIGINAL**

Cost Centre	Employees	Premises	Transport	Supplies	Contracted Services	Support Services	Depreciation	Gross Expenditure	(Internally recharged)	Fees & Charges	Government Grants	Other Contributions	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>DIRECT SERVICES</b>														
Economic Development	39,750	0	1,320	52,850	39,870			133,790					0	133,790
Tourism	8,940		290	15,010	3,300			27,540					0	27,540
Environmental Co-Ordination	25,110		840	4,420	10,430			40,800					0	40,800
Conservation Policy	150,810		5,010	36,460	56,950			249,230					0	249,230
Forward Planning	323,130		10,740	284,730	213,520			832,120					0	832,120
Town Centre Enhancements				21,000			198,000	219,000					0	219,000
Countrycare	129,270	9,320	9,050	61,430	47,710		3,610	260,390				2,000	2,000	258,390
<b>REGULATORY SERVICES</b>														
Planning Appeals	53,090		2,170	74,880	91,820			221,960		4,500			4,500	217,460
Enforcement	235,760		10,010	3,440	226,900			476,110		500			500	475,610
Development Control	448,900		19,970	31,540	506,040		1,150	1,007,600		548,740			548,740	458,860
Building Control Fee Earning	179,620		13,250	(3,120)	269,260		230	459,240		459,180			459,180	60
Building Control Non Fee Earning	61,040		3,860	4,010	97,850			166,760					0	166,760
Building Control Surveying				3,400				3,400		5,000			5,000	(1,600)
<b>TOTAL (Transferred to GF Summar</b>	<b>1,655,420</b>	<b>9,320</b>	<b>76,510</b>	<b>590,050</b>	<b>0</b>	<b>1,563,650</b>	<b>202,990</b>	<b>4,097,940</b>	<b>0</b>	<b>1,017,920</b>	<b>0</b>	<b>2,000</b>	<b>1,019,920</b>	<b>3,078,020</b>
<b>SUPPORT SERVICES</b>														
Planning Administration	324,340		460	63,070	287,430		1,320	676,620	(676,620)				0	0
Planning Policy	334,200		18,860	260	82,930			436,250	(436,250)				0	0
<b>TOTAL</b>	<b>658,540</b>	<b>0</b>	<b>19,320</b>	<b>63,330</b>	<b>0</b>	<b>370,360</b>	<b>1,320</b>	<b>1,112,870</b>	<b>(1,112,870)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Directorate TOTAL</b>	<b>2,313,960</b>	<b>9,320</b>	<b>95,830</b>	<b>653,380</b>	<b>0</b>	<b>1,934,010</b>	<b>204,310</b>	<b>5,210,810</b>	<b>(1,112,870)</b>	<b>1,017,920</b>	<b>0</b>	<b>2,000</b>	<b>1,019,920</b>	<b>3,078,020</b>
Building Control Group	321,420		20,510	60	318,320			660,310	(660,310)				0	0
Development Control Group	640,960		27,340	2,600	583,030			1,253,930	(1,253,830)			100	100	0
Planning Policy & Conservation	734,270		24,500	520	211,170			970,460	(970,430)			30	30	0

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
ESTIMATES 2013/14**

## **HOUSING REVENUE ACCOUNT ESTIMATES 2013/14**

### **Introduction**

The Housing Revenue Account (HRA) has been prepared in accordance with the Local Government and Housing Act 1989, as amended by the Leasehold Reform, Housing and Urban Development Act 1993 and the Local Government Act 2003. Under this legislation the Secretary of State for the Department of Communities and Local Government (CLG) has the power to issue directives in respect of appropriate income and expenditure items and the calculation of central government subsidy entitlement.

The balance at 31 March 2013 is expected to be £3.65m, after a deficit of £0.87m in 2012/13 and a surplus of £0.05m in 2013/14. The major influences on these figures have been a reduction of £1m in Revenue Contributions to Capital; an increase in Council rents income of £1.8m and the proposal to transfer 10% annually of the variable rate loan taken out on the inception of HRA self financing to a debt repayment reserve.

The HRA subsidy system ceased at the end of 2011/12 when this Council was required to pay to Whitehall their notional HRA surplus, as determined by the subsidy settlement. From April 2012 the new Self Financing system, where councils will keep all rents in exchange for an allocation of housing debt came into effect. The council borrowed £185.456m in 6 tranches, 5 long term fixed rate loans maturing in 2038 and annually thereafter, and 1 shorter term variable loan maturing in March 2022.

### **Thirty Year Forecast**

The Council has for a number of years produced an HRA thirty year forecast, however with the advent of self financing this has taken on more prominence. The forecast will be updated on a regular basis to check actual progress against the plan and where necessary make amendments. The updated forecast is to be presented to members twice annually.

### **Five Year Forecast**

An updated HRA five year forecast to the year 2017/18 will be produced once the budget has been finalised and the 30 year forecast updated.

### **Supervision, Management and Maintenance**

Management and maintenance expenditure in 2012/13 has reduced by 4.27% (£589,000) in the probable outturn compared to the original estimates. In 2013/14 the costs have increased by 0.45% (£62,000) compared to the original 2012/13. Much of the reduction in 2012/13 relates to the Service Enhancements that have now been identified as Capital Expenditure referred to below. The increase in 2013/14 is fairly insignificant but it is likely that a proportion of the £570,000 identified as Service Enhancements will be reclassified as Capital Expenditure.

### **Service Enhancements**

The Service Enhancements included in the original estimate of £770,000 have now been allocated to the appropriate headings to the value of £694,000, with the remainder (£76,000) being moved into 2013/14. Of this £694,000, £499,000 is for Capital improvements, £52,000 is for one off Revenue items and £143,000 for ongoing revenue items. In 2013/14 the figure for enhancements is £800,000 with £230,000 being allocated to their appropriate headings.

### **Depreciation**



Under IFRS, introduced for the financial year 2010/11 there is a requirement to value and depreciate significant components of assets separately. The life cycles used until 31 March 2012 were based on the decent homes standard, however from 1 April the Council's decent homes plus standard has been used which has meant that generally components will be replaced sooner than before. The effect has been to increase substantially the depreciation charge. The original estimate for 2012/13 was £12.9m this has increased to £19m and £18.4m in 2012/13 probable outturn and 2013/14 estimate respectively. The year on year increase is therefore £5.5m.

### **Housing Repairs Fund**

The Housing Repairs Fund balance as at 1 April 2012 was £3.915m, and is estimated to be reduced down to £0.765m by the end of 2017/18. This is based on a contribution from the HRA set at £5.2m per year for 2012/13 and 2013/14. After that, it is proposed to reduce the contribution to £4.2m to meet expected expenditure.

### **Major Repairs Reserve**

The Major Repairs Reserve balance as at 1 April 2012 was £8.24m, and is predicted to reduce to £2.168m by the end of 2013/14.

## **Capital Expenditure**

Capital expenditure charged to revenue is based on the latest predictions of availability of funds to finance the capital programme. The contribution in 2012/13 and beyond to the programme is forecasted to be £4.2m.

## **Works Unit**

The housing works unit carries out a significant proportion of the repairs required to the Council's stock. The total cost of the unit is recharged to either the Housing Repairs Fund or (for capital projects) to the HRA Capital Programme.

## **Housing Subsidy**

Housing Subsidy has been abolished and the negative subsidy of £11.304m (2011/12) paid to the Government has been replaced by an annual interest charge of around £5.5m. All things being equal there is an additional £5.8m available to the HRA in 2012/13 and whilst the principal sum borrowed (£185.456m) has to be repaid the thirty year plan shows that over that period there will be more than enough finance available for this to happen as well as invest in HRA service improvements.

## **Proposed Rent Increase**

From 2003/04 rents were set with reference to a new formula based on property values, number of bedrooms and local earnings. The scheme is referred to as rent restructuring, and its intention is to ensure that rents for broadly similar properties should be the same, regardless of whether the landlord is the local authority or a registered social landlord.

The rent for each property moves in equal steps towards its target rent which should be reached in April 2017. This progression is limited by a maximum increase or decrease of £2 per week over inflation plus 0.5%, and is subject also to a predetermined maximum rent (cap) for each size of property. It was acknowledged that some rents would not reach their target rent by 2017 because of the £2 limit but none will be constrained by the cap. Any rents not reaching the target by 2017 would continue to move until such time as they did reach their target.

The proposed average rent increase for 2013/14 is 4.36% (£3.97), which gives an average rent for 2013/14 of around £91.03.

## **Interest on Receipts and Balances**

The HRA interest income has remained relatively low during 2012/13 as the bank rate has remained at 0.5% since March 2009 and the further decline of the financial markets has meant that the Council can only invest with a limited number of counterparties and for shorter durations. All these have contributed to lower yields being achieved.

## **Interest Payable on Loans**

This is a new charge to the HRA for the servicing of debts the Council will be taking up as a result of the cessation of the subsidy system.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT SUMMARY**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<b>Actual £000's</b>	<b>Original Estimate £000's</b>	<b>Probable Outturn £000's</b>		<b>Original Estimate £000's</b>
			<b>EXPENDITURE</b>	
3,716	3,878	4,041	Supervision & Management General	4,083
3,222	3,471	3,484	Supervision & Management Special	3,509
496	481	485	Rents, Rates Taxes & Insurances	500
5,200	5,200	5,200	Contribution to Repairs Fund	5,200
0	770	0	Improvements / Service Enhancements	570
<b>12,634</b>	<b>13,800</b>	<b>13,210</b>	<b>MANAGEMENT &amp; MAINTENANCE</b>	<b>13,862</b>
10,032	12,921	19,005	Depreciation	18,418
141	44	51	Treasury Management Expenses	53
11,304	0	0	HRA Subsidy Payable	0
90	114	118	Provision for Bad/Doubtful Debts	200
<b>34,201</b>	<b>26,879</b>	<b>32,384</b>		<b>32,533</b>
			<b>INCOME</b>	
27,538	29,148	29,251	Gross Rent of Dwellings	31,080
889	891	881	Non Dwellings Rent	898
1,545	1,620	1,619	Charges for Services & Facilities	1,652
306	322	329	Contribution from General Fund	346
<b>30,278</b>	<b>31,981</b>	<b>32,080</b>		<b>33,976</b>
<b>3,923</b>	<b>(5,102)</b>	<b>304</b>	<b>NET COST OF SERVICES</b>	<b>(1,443)</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT SUMMARY**

2011/12		2012/13			2013/14
<i>Actual</i>	<i>Original</i>	<i>Probable</i>			<i>Original</i>
<i>£000's</i>	<i>Estimate</i>	<i>Outturn</i>			<i>Estimate</i>
	<i>£000's</i>	<i>£000's</i>			<i>£000's</i>
3,923	(5,102)	304	NET COST OF SERVICES		(1,443)
(637)	(525)	(462)	Interest on Receipts and Balances		(395)
61	6,312	5,547	Interest Payable on Loans		5,571
(5,054)	(5,989)	(12,073)	Transfer from MRR		(11,496)
(50)	(43)	(48)	Reversal of DLO depreciation		(58)
469	579	622	Pensions Interest Payable/Return on Assets		622
<u>(1,288)</u>	<u>(4,768)</u>	<u>(6,110)</u>	<b>NET OPERATING INCOME</b>		<u>(7,199)</u>
			APPROPRIATIONS		
2,050	5,200	4,200	Capital Exp. Charged to Revenue		4,200
(25)	(131)	(332)	FRS 17 Adjustment		(308)
24	0	0	Transfer to Capital Reserves		0
0	0	3,180	Transfer to Debt Repayment Reserve		3,180
650	0	0	Transfer to Insurance Fund		0
(19)	0	0	Leave Accruals		0
<u>2,680</u>	<u>5,069</u>	<u>7,048</u>			<u>7,072</u>
<u>1,392</u>	<u>301</u>	<u>938</u>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>		<u>(127)</u>
5,886	4,938	4,494	BALANCE BROUGHT FORWARD		3,556
1,392	301	938	(SURPLUS)/DEFICIT FOR YEAR		(127)
<u><b>4,494</b></u>	<u><b>4,637</b></u>	<u><b>3,556</b></u>	<b>BALANCE CARRIED FORWARD</b>		<u><b>3,683</b></u>

**HOUSING DIRECTORATE  
HOUSING REPAIRS FUND SUMMARY**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<i>Original Estimate</i> £000's
			<b>EXPENDITURE</b>	
3,037	3,043	2,649	Responsive and Void Repairs	2,778
2,333	2,509	1,847	Planned & Cyclical Maintenance	2,258
35	109	114	Other items	85
<b>5,406</b>	<b>5,661</b>	<b>4,611</b>	<b>TOTAL EXPENDITURE</b>	<b>5,121</b>
<b>(5,200)</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>CONTRIBUTION FROM HRA</b>	<b>(5,200)</b>
<b>206</b>	<b>461</b>	<b>(589)</b>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>	<b>(79)</b>
4,121	3,953	3,915	BALANCE BROUGHT FORWARD	4,504
206	461	(589)	(SURPLUS)/DEFICIT FOR YEAR	(79)
<b>3,915</b>	<b>3,492</b>	<b>4,504</b>	<b>BALANCE CARRIED FORWARD</b>	<b>4,583</b>

**HOUSING DIRECTORATE  
MAJOR REPAIRS RESERVE SUMMARY**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<i>Original Estimate</i> £000's
			<b>EXPENDITURE</b>	
3,277	7,613	5,218	CAPITAL EXPENDITURE	8,709
5,054	5,989	12,073	TRANSFERRED TO HRA	11,496
<b>8,331</b>	<b>13,602</b>	<b>17,291</b>	<b>TOTAL EXPENDITURE</b>	<b>20,205</b>
<b>(10,032)</b>	<b>(12,921)</b>	<b>(19,005)</b>	<b>DEPRECIATION</b>	<b>(18,418)</b>
<b>(1,701)</b>	<b>681</b>	<b>(1,714)</b>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>	<b>1,787</b>
6,540	6,612	8,241	BALANCE BROUGHT FORWARD	9,955
(1,701)	681	(1,714)	(SURPLUS)/DEFICIT FOR YEAR	1,787
<b>8,241</b>	<b>5,931</b>	<b>9,955</b>	<b>BALANCE CARRIED FORWARD</b>	<b>8,168</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPERVISION AND MANAGEMENT GENERAL**

**Policy and Management**

The increase in estimated costs for the probable outturn and 2013/14 is due to ongoing consultancy and work on updating the 30 year business plan. With HRA self financing it is more important than ever to make sure the business plan is up to date.

**Sale of Council Houses**

Cost are broadly in line with previous years with about 45 to 48% of total costs relating to sales that eventually progress.

**Capital Monitoring**

Support Service Allocations have reduced in both 2012/13 and 2013/14 most of this change affects managing tenancies below.

**Pay & Display Car Parks**

This relates to the two car parks at Burton and Vere Road that are owned by the HRA. There has been an increase in CCTV camera costs in both years, however in 2013/14 car park management cost have reduced due to the new car parking management contract with the North Essex Parking Partnership (NEPP).

**Housing Computer System**

There are costs of £46,000 included in the probable outturn and the original 2013/14 budgets for the implementation of Information at Work in the Housing Directorate. The Consultancy costs of implementing the leasehold module are also included costing £5,000 in both 2012/13 and 2013/14.

**Tenant Participation**

The increase in the probable outturn and 2013/14 budgets relates an increased allocation from Housing Services staff.

**Contribution to General Fund**

The reduction in the probable outturn relates to the HRA proportion of savings that occurred prior to the appointment of a new Chief Executive. In 2013/14 costs return to a similar level to the original 2012/13 estimates.

**Repairs Management**

The Housing Assets group have allocated more time to capital schemes in both 2012/13 and 2013/14. This is more appropriate as a significant proportion of time is spent on these projects. The repairs team allocations have increased in 2013/14.

**Managing Tenancies**

A vacancy allowance of 2.5% of the total HRA salaries is included in both the original 2012/13 and 2013/14 budgets, reducing the overall costs in those years by about £138,000 and £114,000 respectively. There is no vacancy allowance figure in the probable outturn, hence the higher costs reported. The allocation from the Housing Management Group and support services have increased particularly in 2013/14 to offset the aforementioned vacancy allowance.

**Waiting Lists and Allocations**

The decrease in the probable outturn and 2013/14 budgets is mainly due to a reduction in the cost of choice based lettings.

**Rent Determination & Collection**

The changes in the budgets are mainly due to an increase in support service recharges.

**Housing Management Support Services**

The charges here relate to support given to tenants rather than the management of the stock itself. There is an increase in both years as staff time allocations have increased.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPERVISION & MANAGEMENT GENERAL**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<b>Actual £000's</b>	<b>Original Estimate £000's</b>	<b>Probable Outturn £000's</b>		<b>Original Estimate £000's</b>
326	330	381	Policy and Management	384
57	57	54	Sale of Council Houses	58
91	99	52	Capital Monitoring	53
53	46	54	Pay and Display Car Parks	48
11	46	57	Housing Computer System	55
69	81	84	Tenant Participation	87
609	655	699	Contribution to General Fund	686
761	810	691	Repairs Management	726
813	733	917	Managing Tenancies	866
290	328	308	Waiting Lists & Allocations	315
461	509	537	Rent Determination & Collection	577
175	184	208	Housing Management Support Services	228
<b>3,716</b>	<b>3,878</b>	<b>4,041</b>		<b>4,083</b>



**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPERVISION AND MANAGEMENT SPECIAL**

**Aged Persons Management**

There has been a small increase in Support Service allocations in 2013/14 otherwise the budget is relatively stable.

**Aged Persons Support**

This budget represents support given to tenants rather than the management of the property itself and is therefore primarily made up of employee related costs. There has been a slight increase in the probable outturn 2012/13 relating to staff allocations.

**Special Items**

There have been some savings on heating costs as more boilers are installed across the district but this has been more than offset by the service enhancements that have now been identified to particular headings. Additional funding has been identified for the VAEF provided garden maintenance service (£20,000), dog bins on HRA land (£7,000), an addition to the Estate Enhancement Fund (£20,000) and the furniture recycling scheme (£10,000).

**Homelessness Management**

There have been a couple of reductions to this budget relating to the cost of providing the CCTV cameras and support service allocations.

**Homelessness Support**

Less time has been allocated here from the Housing Options group in both 2012/13 and 2013/14.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPERVISION & MANAGEMENT SPECIAL**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> <b>£000's</b>	<i>Original Estimate</i> <b>£000's</b>	<i>Probable Outturn</i> <b>£000's</b>		<b>Original Estimate</b> <b>£000's</b>
765	801	803	Aged Persons Management	813
450	502	512	Aged Persons Support	502
1,704	1,854	1,871	Special Items	1,904
274	284	279	Homelessness Management	271
29	30	19	Homelessness Support Services	18
<b>3,222</b>	<b>3,471</b>	<b>3,484</b>		<b>3,509</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
RENTS, RATES, TAXES & INSURANCES**

**Dwelling Insurance**

This budget comprises buildings insurance on the Council's properties. Valuation for Insurance purposes were recently re assessed. The costs in 2013/14 have increased slightly due to inflation

**NDR and Council Tax**

These are business rates payable on the Council's community centres and Council tax payable in respect of Norway House. The increase in probable outturn and 2013/14 estimates is due to an increase in the number of void properties where rates are still payable, most of these (about 20) are at Marden close.

**Other Insurances and Recharges**

This mainly relates to public liability insurance for HRA land. This increase is due to the value of claims experienced in this area.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
RENTS, RATES, TAXES & INSURANCE**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<b>Actual £000's</b>	<b>Original Estimate £000's</b>	<b>Probable Outturn £000's</b>		<b>Original Estimate £000's</b>
256	261	256	Dwelling Insurances	264
45	46	51	NDR and Council Tax	52
15	16	16	Water Charges	15
180	158	163	Other Insurances and Recharges	169
<b>496</b>	<b>481</b>	<b>485</b>		<b>500</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
OTHER EXPENDITURE**

**Capital Expenditure Charged to Revenue**

Capital Expenditure Charged to Revenue is set at £4.2m in the probable outturn and the 2013/14 estimates.

**Treasury Management Expenses**

This relates to a proportion of the costs of the Council's Treasury Management function. As a substantial proportion of the interest income received is passed on to the HRA, most of the cost is borne by the HRA.

Additional ongoing advice is required in relation to the Council's HRA debt portfolio this amounts to around £9,000 per annum.

**Bad Debts**

The contribution to the bad debts provision is based on an assessment of the likelihood of a particular debt category being paid. The assessment takes into account the level of arrears, the size of individual debts and whether those debts relate to current or former tenants.

During 2013/14 welfare reforms are due to come into effect whereby Rent Rebates currently paid to the tenants rent account will be paid directly to tenants. This is likely to have an adverse effect on the HRA in that rent arrears are expected to increase. To reflect this an increase to the bad debt provision is anticipated (£200,000) though the full effect will take some time.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
OTHER EXPENDITURE**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> <b>£000's</b>	<i>Original Estimate</i> <b>£000's</b>	<i>Probable Outturn</i> <b>£000's</b>		<b>Original Estimate</b> <b>£000's</b>
2,050	5,200	4,200	Capital Expenditure Charged to Revenue	4,200
141	44	51	Treasury Management Expenses	53
90	114	118	Provision for Bad/Doubtful Debts	200
<b>2,281</b>	<b>5,358</b>	<b>4,369</b>		<b>4,453</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
CAPITAL CHARGES**

**Depreciation**

Depreciation is based on the value of dwellings and their components and their estimated useful economic life. The latter is determined primarily by the replacement cycles adopted by the Council. From 1 April 2012 a new standard has been adopted referred to as the new modern standard. The substantial increases from that in the 2012/13 original budget reflect this change

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
CAPITAL CHARGES**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> <b>£000's</b>	<i>Original Estimate</i> <b>£000's</b>	<i>Probable Outturn</i> <b>£000's</b>		<b>Original Estimate</b> <b>£000's</b>
10,032	12,921	19,005	Depreciation	18,418
<b><u>10,032</u></b>	<b><u>12,921</u></b>	<b><u>19,005</u></b>		<b><u>18,418</u></b>



**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
PROPERTY RELATED INCOME**

**Gross Rent of Dwellings**

The probable outturn is higher than the original 2012/13 estimate due to an increase in the usage of Norway House.

The rental income estimate for 2012/13 is based on a slightly reduced stock of houses (with an estimate of 7 council houses being sold) and a proposed average increase in rents of 4.36% (increase by £3.97 to £91.03 average rent). This is in line with the latest Government projection and convergence with registered social landlord rents is expected to be in April 2017. There is also additional income as there will be 53 Mondays (when rent is due) in 2013/14.

**Business Premises**

Income here relates to a few non dwelling rents that did not form part of the transfer to the General Fund in 2010/11

**Garages**

Garage rent charges will remain the same as in 2012/13. The weekly charge is currently £7.90 however additional income will be received in 2013/14 as it is a 53 week rent year.

**Ground Rents**

This relates to the ground rents for leaseholders.

**Charges for Services and Facilities**

The increase in 2013/14 is as a result of the fee increases agreed earlier in the budget cycle.

**Contribution from General Fund**

This is the contribution made towards grounds maintenance costs of housing land in relation to properties that have been sold under the housing Right to Buy legislation. The increase in contribution for both the probable outturn and the original 2013/14 is due to an increase in allocations from grounds maintenance.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
PROPERTY RELATED INCOME**

<b>2011/12</b>		<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i>	<i>Original</i>	<i>Probable</i>			<i>Original</i>
<i>£000's</i>	<i>Estimate</i>	<i>Outturn</i>			<i>Estimate</i>
	<i>£000's</i>	<i>£000's</i>			<i>£000's</i>
27,538	29,148	29,251	Gross Rent of Dwellings		31,080
9	15	16	Business Premises		16
871	867	855	Garages		872
9	9	9	Ground Rents		9
1,545	1,620	1,619	Charges for Services & Facilities		1,652
306	322	329	Contribution from General Fund		346
<b>30,278</b>	<b>31,981</b>	<b>32,080</b>	<b>Property Related Income</b>		<b>33,976</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT SUBSIDY**

The HRA Subsidy system has now been replaced and therefore apart from an actual relating to 2011/12 no further expenditure or income is expected.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
HOUSING REVENUE ACCOUNT SUBSIDY**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<b>Actual</b>	<b>Original</b>	<b>Probable</b>		<b>Original</b>
<b>£000's</b>	<b>Estimate</b>	<b>Outturn</b>		<b>Estimate</b>
<b>£000's</b>	<b>£000's</b>	<b>£000's</b>		<b>£000's</b>
10,994	0	0	Management and Maintenance	0
4,978	0	0	Major Repairs Allowance	0
(27,167)	0	0	Notional Rent Income	0
(161)	0	0	Interest on Receipts	0
(14)	0	0	Prior year adjustment	0
66	0	0	Asdjustment for self-financing	0
<b><u>(11,304)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b>HRA Subsidy</b>	<b><u>0</u></b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
INTEREST INCOME**

**Revenue Balances**

The income here represents the interest earned from ongoing revenue balances on the HRA, Repairs Fund and Major Repairs Reserve accounts. There is a small increase of £7,000 on probable outturn due to higher than expected balances, but a reduction of £29,000 in 2013/14. This is based on an interest rate of 1.15% for probable outturn (1.14% for original 2012/13) and 1% in 2013/14.

**Capital Balances**

The interest on capital balances is based on the mid year HRA Capital Financing Requirement (CFR). The CFR represents the authority's underlying need to borrow for capital purposes. The interest income relates to the charge made to the General Fund for its positive credit ceiling which in effect is due to internal borrowing from the HRA. The rate applied is the average rate on investments as above.

**Mortgage Interest**

The governing legislation states that the interest rate charged on Council mortgages must be the higher of the local average rate (calculated as the average rate payable on its external debt) or the standard national rate. Whilst the Council has now taken on debt related to HRA self financing the average rate on this is below the national rate at 3%. The charge on all mortgages is therefore the national rate. The standard national rate has remained the same at 3.13% since April 2009. There are now only five mortgages remaining.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
INTEREST INCOME**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<i>Original Estimate</i> £000's
251	160	167	Revenue Balances	130
385	364	294	Capital Balances	263
1	1	1	Mortgages	1
<b>637</b>	<b>525</b>	<b>462</b>		<b>395</b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
INTEREST PAYABLE**

**Interest on PWLB Loans**

The Council took on debt of £185m toward the end of 2011/12. The purpose of this was to make a payment to Central Government on the cessation of the Housing Subsidy system. The Original budget for 2012/13 assumed a fixed rate of 4.24%. Once the debt portfolio was agreed, in consultation with the Council's treasury advisors, a portfolio of £154m fixed rate between 3.45% and 3.5% and variable rate of £32m currently at 0.62% was taken out. The Interest on this debt is expected to be a little over £5.5m per annum compared to £6.3m assumed previously.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
INTEREST PAYABLE**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<i>Original Estimate</i> £000's
61	6,312	5,547	Interest on PWLB Loans	5,571
<b>61</b>	<b>6,312</b>	<b>5,547</b>		<b>5,571</b>



**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPPORT & TRADING SERVICES**

**Housing Policy**

This budget relates to the Director and Assistant Directors of Housing. The majority of costs are recharged to the HRA which is why this is reported here. Employee related costs have increased in both the probable outturn and the 2013/14 estimate.

**Housing Services Administration**

There has been a reduction in Office Accommodation charges and support services for both 2012/13 and 2013/14. The office that is now occupied by this team is smaller than that previously and therefore attracts a lower charge. This reduction is not a saving to the Council as others will have taken up the vacated area.

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUPPORT & TRADING SERVICES**

<b>2011/12</b>	<b>2012/13</b>			<b>2013/14</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<i>Original Estimate</i> £000's
525	458	468	Housing Policy	473
525	537	491	Housing Services Administration	504
<b><u>1,050</u></b>	<b><u>995</u></b>	<b><u>959</u></b>		<b><u>977</u></b>

**HOUSING DIRECTORATE  
HOUSING REVENUE ACCOUNT  
HOUSING REPAIRS FUND 5 YEAR PROGRAMME**

**Responsive Repairs**

This budget is categorised into responsive repairs, special works expenses, decorating allowances, asbestos removal, door entry maintenance, windows maintenance, Norway House maintenance and drainage (rodding). Because these works are not planned, the budgets can fluctuate significantly from year to year. The probable outturn is expected to be more or less in line with that originally forecasted with a slight increase in 2013/14. No significant budget changes are expected thereafter.

**Voids Refurbishment**

Voids expenditure has been reducing significantly over the last few years as more works are of a capital nature and have been allocated to the Capital programme. Going forward around £500,000 per annum is expected.

**Planned Maintenance / Improvements**

This budget is categorised into Gas servicing to council houses, Gas soundness checks and Sheltered housing heating. There are savings on gas servicing and repair and redecoration in the 2012/13 probable outturn however costs return to around £2.23 m in 2013/14. The longer term requirement is expected to be in the order of £2.3m.

**Miscellaneous Projects**

This budget is categorised into external lighting, disabled adaptations, compensation for improvements, sheltered scheme redecorations, estate enhancement fund, lift maintenance and digital TV repair. After some variances in 2012/13 and 2013/14, the figure included is expected to be consistent at around £200,000 as most of these budgets are of a cash limited nature.

**Feasibilities**

Little expenditure is expected in 2012/13 and there was only £2,000 spent in 2011/12. There is generally a few feasibilities each year and the amount included reflects this.

**Income**

These figures represent the expected contribution from leaseholders.

HOUSING DIRECTORATE								
HOUSING REPAIRS FUND FIVE YEAR PROGRAMME								
ACTUAL 2011/12	DETAIL	ORIGINAL ESTIMATE 2012/13	PROBABLE OUTTURN 2012/13	ORIGINAL ESTIMATE 2013/14	FORECAST SPENDING			
					2014/15	2015/16	2016/17	2017/18
£000's		£000's	£000's	£000's	£000's	£000's	£000's	£000's
2,315	Responsive Repairs	2,143	2,176	2,278	2,344	2,344	2,344	2,344
722	Voids Refurbishment	900	473	500	500	500	500	500
2,333	Planned Maintenance/ Improvements	2,509	1,847	2,258	1,900	2,300	2,300	2,300
139	Miscellaneous Projects	197	211	172	198	198	198	198
2	Feasibilities	13	1	10	12	12	13	13
(105)	Less Income	(101)	(97)	(97)	(100)	(100)	(100)	(100)
<b>5,406</b>	<b>TOTAL EXPENDITURE</b>	<b>5,661</b>	<b>4,611</b>	<b>5,121</b>	<b>4,854</b>	<b>5,254</b>	<b>5,255</b>	<b>5,255</b>
(4,121)	Balance brought forward	(3,953)	(3,915)	(4,504)	(4,583)	(3,929)	(2,875)	(1,820)
(5,200)	Contribution from H.R.A.	(5,200)	(5,200)	(5,200)	(4,200)	(4,200)	(4,200)	(4,200)
<b>5,406</b>	<b>Less Expenditure above</b>	<b>5,661</b>	<b>4,611</b>	<b>5,121</b>	<b>4,854</b>	<b>5,254</b>	<b>5,255</b>	<b>5,255</b>
<b>(3,915)</b>	<b>BALANCE CARRIED FORWARD (SURPLUS) / DEFICIT</b>	<b>(3,492)</b>	<b>(4,504)</b>	<b>(4,583)</b>	<b>(3,929)</b>	<b>(2,875)</b>	<b>(1,820)</b>	<b>(765)</b>

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## HOUSING REVENUE ACCOUNT DIRECTORATE

### SUBJECTIVE ANALYSIS 2013/14 Original

Cost Centre		Employees	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation & Other	Gross Expenditure	(Internally Recharged)	Fees & Charges	Government Grants / Other Contributions	Rental Income	Interest	Gross Income	Net Expenditure
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>SUPERVISION &amp; MANAGEMENT GEN</b>	<b>YA</b>															
Policy & Management	100	78,530	0	810	107,020	0	197,460	0	383,820						0	383,820
Sale of Council Houses	110	41,910	0	700	40	0	58,960	0	101,610	(43,490)	2,070			1,200	3,270	54,850
Capital Monitoring	120	29,180		1,640	120	0	22,490		53,430			5,000			5,000	48,430
Business Premises Admin	130	0	0	0	0	0	0	0	0		897,650				897,650	(897,650)
Burton Road P&D Car Park	131	6,940	9,030	520	2,240	16,290	6,470	6,260	47,750		65,900				65,900	(18,150)
Comp.Costs New Hsg.System	140				55,000				55,000						0	55,000
Tenant Participation	150	40,910	0	1,200	4,820	0	40,270		87,200						0	87,200
Contribution to General Fund	160	0	57,670	0	8,090	0	620,430		686,190						0	686,190
Repairs Management	170	481,100	0	21,740	3,550	0	219,220	0	725,610		7,640				7,640	717,970
Managing Tenancies	200	445,710	0	23,940	43,920	0	352,550		866,120		33,140				33,140	832,980
Waiting Lists & Allocations	210	181,260	0	5,410	41,460	0	86,660		314,790						0	314,790
Rent Accounting & Collection	300	270,660	0	10,290	33,410	0	262,420		576,780						0	576,780
Hsg. Man. Support Services	400	159,540	0	5,970	470	0	62,440		228,420						0	228,420
<b>SUPERVISION &amp; MANAGEMENT SPE</b>	<b>YB</b>															
Aged Persons Management	500/20/40	339,050	243,250	8,860	124,340		96,020	1,760	813,280		600,890				600,890	212,390
Aged Persons Support	510/30/50	402,620		14,770	110		84,220		501,720			435,820			435,820	65,900
Special Items	100-460	196,520	1,298,680	8,650	207,970	20,000	171,190	1,300	1,904,310		382,360				382,360	1,521,950
Homelessness Management	600/20	139,820	47,290	3,400	22,610	0	56,500	1,360	270,980		73,930		88,830		162,760	108,220
Homelessness Support	630	13,810		420	20		4,220		18,470			44,880			44,880	(26,410)
<b>RENTS, RATES TAXES AND INSURANCE</b>	<b>YD</b>															
Rents, Rates, Taxes and Insurance	100-620	1,830	330,950		138,200		28,640		499,620						0	499,620
<b>HOUSING REPAIRS FUND</b>	<b>YG100</b>				5,200,000				5,200,000						0	5,200,000
<b>OTHER EXPENDITURE</b>																
Capital Charge to Revenue / ROCC	YC100							4,200,000	4,200,000						0	4,200,000
Provision for Bad / Doubtful Debts	YH100				200,000				200,000						0	200,000
Depreciation	YJ110							18,418,100	18,418,100						0	18,418,100
Treasury Management Expenses	YJ120							53,200	53,200						0	53,200
Interest on Revenue Balances	YW110								0				130,470	130,470	0	(130,470)
Interest on Capital Balances	YW120								0				263,390	263,390	0	(263,390)
Interest Payable	YW130							5,570,560	5,570,560						0	5,570,560
Trf from MRR to HRA	YZ110							(11,444,000)	(11,444,000)						0	(11,444,000)
Reversal of Other Depreciation	YZ110							(57,540)	(57,540)						0	(57,540)
Pension Interest Payable	YZ140		622,440						622,440						0	622,440
FRS17 Adj	YZ150		(307,570)						(307,570)						0	(307,570)
Transfer to Debt Repayment Reserve								3,180,000	3,180,000						0	3,180,000
<b>GROSS RENT OF DWELLINGS</b>	<b>YN100</b>								0				30,991,610		30,991,610	(30,991,610)
<b>CONTRIBUTION FROM GENERAL FUND</b>	<b>YY100</b>								0	(345,930)					0	(345,930)
<b>TOTAL Net Cost of Services</b>		<b>3,144,260</b>	<b>1,986,870</b>	<b>108,320</b>	<b>6,193,390</b>	<b>36,290</b>	<b>2,370,160</b>	<b>19,931,000</b>	<b>33,770,290</b>	<b>(389,420)</b>	<b>2,063,580</b>	<b>485,700</b>	<b>31,080,440</b>	<b>395,060</b>	<b>34,024,780</b>	<b>(643,910)</b>
<b>SUPPORT SERVICES</b>																
Housing Policy	36 100	337,370		21,330	2,920		111,390		473,010	(472,970)	40				40	0
Housing Services Administration	36 200	246,770		2,310	60,330		194,250		503,660	(503,660)					0	0
<b>TOTAL</b>		<b>3,728,400</b>	<b>1,986,870</b>	<b>131,960</b>	<b>6,256,640</b>	<b>36,290</b>	<b>2,675,800</b>	<b>19,931,000</b>	<b>34,746,960</b>	<b>(1,366,050)</b>	<b>2,063,620</b>	<b>485,700</b>	<b>31,080,440</b>	<b>395,060</b>	<b>34,024,820</b>	<b>(643,910)</b>

## **Report to the Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report Reference: FPM-020-2012/13**

**Date of meeting: 21 January 2013**

**Portfolio: Finance & Technology**

**Subject: Risk Management – Corporate Risk Register**

**Responsible Officer: Edward Higgins (01992 564606).**

**Democratic Services: Gary Woodhall (01992 564470).**

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

- (1) To note the updating of the Corporate Risk Register;**
- (2) To consider whether there are any new risks that are not on the current Corporate Risk Register; and**
- (3) To consider whether the tolerance line on the risk matrix should be amended.**

### **Executive Summary:**

The Corporate Risk Register and risk management documents have been considered by both the Risk Management Group on 26 November and the Corporate Governance Group on 5 December. These reviews identified some amendments to the Corporate Risk Register, no new risks were identified.

### **Reasons for Proposed Decisions:**

It is essential that the Corporate Risk Register is regularly reviewed and kept upto date.

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

Members may suggest new risks for inclusion or changes to the scoring of existing risks.

### **Report:**

1. The Corporate Risk Register was reviewed by the Risk Management Group on 26 November and the Corporate Governance Group on 5 December. Amendments have been identified and incorporated into the register (Appendix 1), the changes are as follows.

2. Risk 30 – Reduction in Government Funding. The wording of both the risk Vulnerability and Trigger have been amended to reflect the updated position. Although the second half of the Comprehensive Spending Review was not known at the time of the Risk Management and Corporate Governance Group meetings, the report was received before this report was written, although not fully reviewed. The outcome of the review will be incorporated within the Council's Medium Term Financial Plan for review by Members, the outcome will again be considered for further amendment within the Corporate Risk Register.

3. Risk 18 – Loss or theft of data. Following consideration, the risk score has been amended from C2 Significant Likelihood/Critical Impact to D2 Low Likelihood/Critical Impact.

It is felt that the Council has taken a number of measures to reduce the likelihood of a loss or theft occurring. The amended Action Plan can be seen on page 21 of Appendix 1.

4. Risk 8 – Business Continuity Planning – At the Finance and Performance Management Cabinet Committee on 22 November 2012, Cllr Waller requested a review of this Risk. The Council is currently carrying out a corporate business continuity review which is expected in the second quarter of 2013. Both the Risk Management and Corporate Governance Group will consider this Risk further when the findings are known.

5. A timeline of risks is attached as Appendix 2 for additional information.

6. Members are now asked to consider the attached updated Corporate Risk Register and whether the risks listed are scored appropriately, whether there are any additional risks that should be included and whether the tolerance line needs to be amended.

**Resource Implications:**

No additional resource requirements.

**Legal and Governance Implications:**

The Corporate Risk Register is an important part of the Council's overall governance arrangements and that is why this Committee considers it on a regular basis.

The corporate risk management documents are an important part of the Council's overall governance arrangements and this Committee is required to review the documents on an annual basis.

**Safer, Cleaner, Greener Implications:**

None.

**Consultation Undertaken:**

The Risk Management Group and the Corporate Governance Group have been involved in the process.

**Background Papers:**

None.

**Impact Assessments:**

Risk Management

If the Corporate Risk Register was not regularly reviewed and updated a risk that threatened the achievement of corporate objectives might either not be managed or be managed inappropriately.

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?* N/A

*What equality implications were identified through the Equality Impact Assessment process?*



N/A

*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

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# **Epping Forest District Council Corporate Risk Register**

**Date:** 21 January 2013

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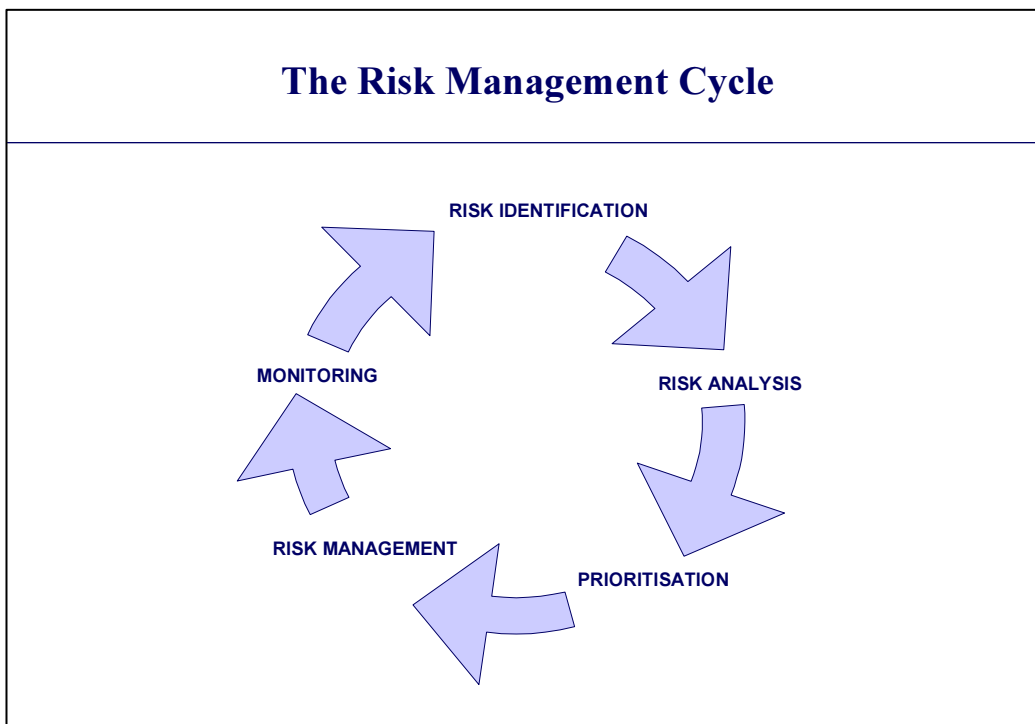
# 1. Introduction

Risk Management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them and/or responding to them. It is not an end in itself. Rather, risk management is a means of minimising the costs and disruption to the organisation caused by undesired events.

The aim is to reduce the frequency of risk events occurring (where possible) and minimise the severity of their consequences if they do occur.

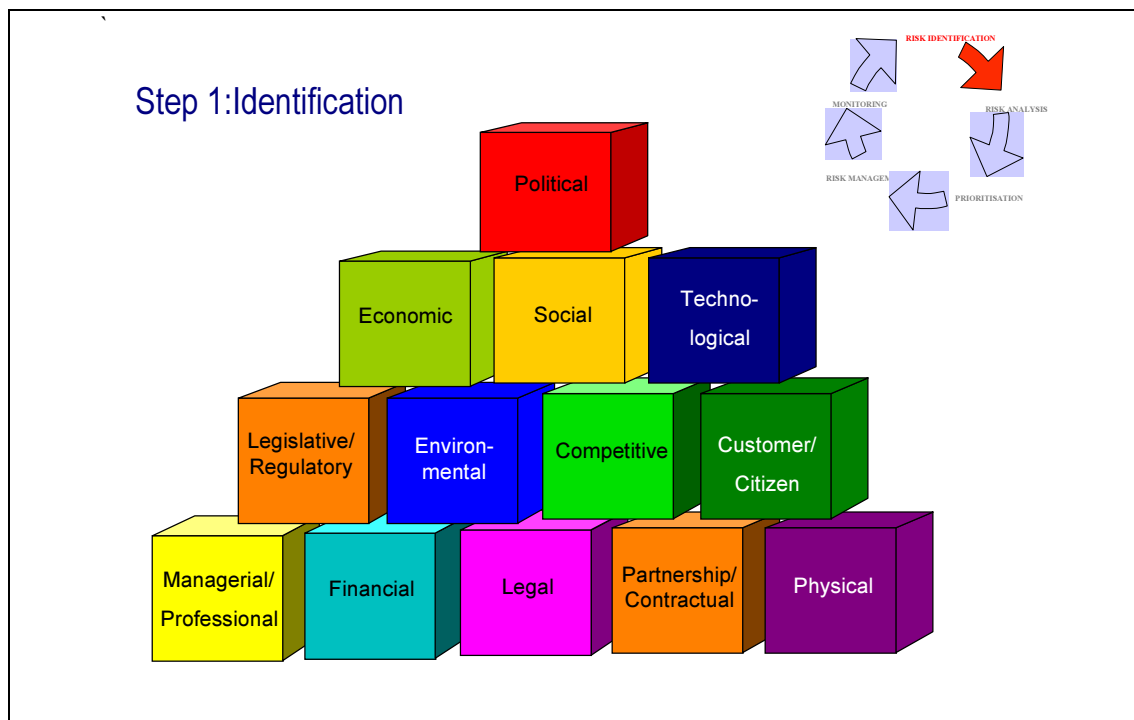
# 2. The Process

To manage risk effectively, the risk associated with each policy option or service delivery method needs to be systematically identified, analysed, prioritised, controlled and monitored. This process is referred to as the risk management cycle, which can be seen below.



## 2.1 Risk identification

The first of five stages of the risk management cycle requires risk identification. This is achieved through standing items on Corporate Governance Group and Management Board and from discussions at the Risk Management Group, which is held quarterly. Risk is covered under 13 categories of risk as shown below.



## 2.2 Risk analysis and prioritisation

Once the risks are identified, these are then assessed for impact and likelihood and plotted onto a matrix. The impact, compared against the objectives of the Authority, (Council Policy Themes and Aims), was measured as being negligible, marginal, critical or catastrophic. The likelihood, of the risks occurring over the next three years, was measured as being almost impossible, very low, low, significant, high or very high.

A group of Members and Senior Officers originally set the risk tolerance line, which involved considering each of the squares on the matrix and deciding if they were prepared to tolerate a risk in that box or if they wanted to actively manage it. This theoretical tolerance line effectively splits the risks on the matrix, with those risks above the line requiring further scrutiny and those below the line not requiring high-level intervention at this time. The Finance and Performance Management Cabinet Committee now review this quarterly.

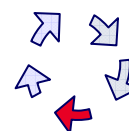
## 2.3 Risk management and monitoring

The next stage is to complete management action plans. These plans frame the risk management actions that are required. They map out the target for each risk i.e. to reduce the likelihood, impact or both. They also include targets and critical success factors to allow the risk management action to be monitored.

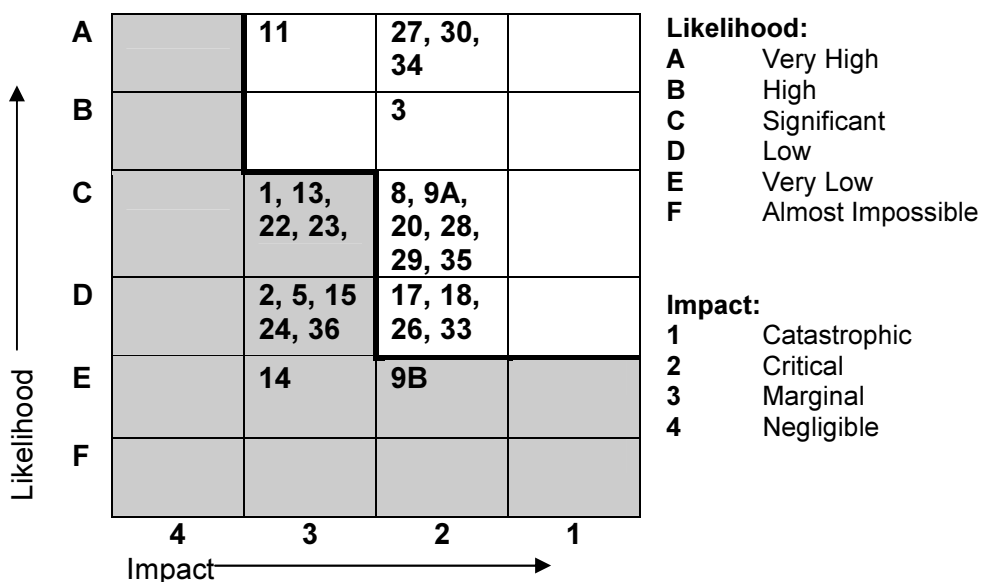
The monitoring of these action plans takes place at Corporate Governance Group, Management Board and the Risk Management Group. The action plans are also reported to Members quarterly.

# 3. Results

## 3.1 Risk profile



The risk profile and priority are given below.



Appendix 1 shows all the risks that were rated on the profile.

### 3.2 Above the line Risk clusters

The 15 above the line risks have been grouped into 7 clusters that will help to streamline the action planning process. These are shown below:

Cluster name	Risk Scenarios	Medium Term Aims/Council Key Objectives
Local Plan	3, 29	c, e 1
Key Contracts	20	a, b, d 2, 4
Business Continuity Planning	8, 9A, 28	a, d 2, 4
Financial pressures	26, 27, 30, 34, 35	a, b, c, d, e 2, 3, 4
Local housing needs	11, 33,	a, c, d, e 5
Capital receipts spent on non revenue generating assets	17	a, b, d 2
Loss or theft of data	18	

The action plans can be seen at Appendix 2

#### Medium Term Aims 2011 - 2015

- (a) Endeavour to safeguard frontline services that our local residents tell us are important against a background of diminishing resources.
- (b) Have the lowest District Council Tax in Essex and maintain that position.
- (c) Be recognised as an innovative and transparent council involving residents in our decisions.
- (d) Continuously improve efficiency by adopting new ways of working with our partners and maximising revenue from our assets.
- (e) Provide clear community leadership and be a strong advocate, championing the interests of the people of Epping Forest and protecting the special character of the District.

#### Council Key Objectives 2012 - 2013

The Council Key Objectives referred to above are contained on pages 27 - 41 of the Corporate Plan.

1. The development of the Council's Local Plan
2. The achievement of the levels of net savings necessary to maintain the Council's sound financial position.
3. The implementation of the Government's proposed welfare and other finance reforms with the least possible disruption to service users and the Council's operations
4. The implementation of initiatives to help mitigate the current economic conditions on local communities and businesses.
5. Maximising the provision of affordable housing within the district
6. The implementation of relevant provisions contained within the Localism Act 2011, and other public sector reforms.



## Appendix 1 – Risk Register

Risks marked “ \* ” are above tolerance and require managing

No	Rating		Short name	Vulnerability	Trigger	Consequence
27	A2	*	Shortfall in key income streams	<p>Recession and credit crunch causing long term lower interest rates.</p> <p>Depressed economy continues with lower demand for Building Control, MOT and Land Charges services.</p> <p>Reliance on major income generating contracts and ability to increase charges.</p>	<p>Reduced economic confidence.</p> <p>Prolonged recession/loss of business</p> <p>Collapse of a contract</p>	<ul style="list-style-type: none"> <li>• Council unable to meet budget requirements</li> <li>• Use of reserves</li> <li>• Staffing and service level reductions</li> </ul>
30	A2	*	Reduction in Government Funding	<p>With change to the funding based on local retention of NDR the Council will be more vulnerable to downturns in the local economy.</p> <p>Insufficient new homes built to offset grant Reductions.</p>	<p>Large business or businesses cease trading</p> <p>Lack of residential development.</p>	<ul style="list-style-type: none"> <li>• Loss of revenue</li> <li>• Increase Council Tax</li> <li>• Reduction in number and level of services</li> <li>• Increase in charges</li> </ul>
34	A2	*	Changes to Benefit system	<p>The government is undertaking a major reform of the welfare system this is likely to have serious impacts on the Council, benefit claimants and staff.</p> <p>The DWP are considering changes to fraud investigation which could see Housing Benefit Fraud staff transferring to them.</p>	<p>Welfare reform requiring substantial change to the calculation and administration of benefits</p>	<ul style="list-style-type: none"> <li>• Residents no longer able to afford current tenancies.</li> <li>• Possible transfer of staff to DWP.</li> <li>• Possible redundancies of staff and associated costs.</li> <li>• Problems in recruiting lead to reduction in performance</li> <li>• Possible reduction in the authority's capacity for dealing with fraud.</li> </ul>

No	Rating		Short name	Vulnerability	Trigger	Consequence
11	A3	*	Unable to provide sufficient housing for local people	The Council has targets in terms of key housing needs and affordable housing, however, there is a shortage of available land in the district for housing and economic development, with high house prices.	Unable to provide sufficient housing for local people	<ul style="list-style-type: none"> <li>• Unable to achieve targets for affordable housing</li> <li>• Council seen as failing</li> <li>• District becomes more suburban</li> <li>• Young people leave area/Increased elderly population</li> <li>• Character of district changes</li> </ul>
3	B2	*	Potential difficulty producing Local Plan to timetable	<p>Ongoing changes to Planning system.</p> <p>Staff unable to cope with increasing workloads partly due to legislative changes with associated consultation.</p>	<p>Missed deadlines</p> <p>Council unable to agree a coordinated plan with all other involved parties.</p>	<ul style="list-style-type: none"> <li>• Ongoing strain on resources</li> <li>• Increased staff stress levels/stress related leave.</li> <li>• Not achieving objective of delivering a sound Local Plan.</li> <li>• Not providing strategic direction for housing and growth in the District.</li> <li>• NPPF comes into effect without adopted Local Plan</li> </ul>
9	C2	*	Business Continuity Management	The Council is required to develop and implement robust Business Continuity Plans in line with the requirements of the Civil Contingencies Act	Unable to respond effectively to a business continuity incident (e.g. IT virus / flu pandemic)	<ul style="list-style-type: none"> <li>• Services disrupted / Loss of service</li> <li>• Possible loss of income</li> <li>• Staff absence</li> <li>• Hardship for some of the community</li> <li>• Council criticised for not responding effectively</li> </ul>
9A	C2	*	Depot Manager	That, due to the lack of an overall Depot Manager, an issue falls between the various service managers and is not adequately addressed.	Accident or conflict between users.	<ul style="list-style-type: none"> <li>• Adverse impact on service delivery</li> <li>• Increased costs and legal implications</li> <li>• Council criticised</li> <li>• HSE investigation/prosecution</li> </ul>

No	Rating		Short name	Vulnerability	Trigger	Consequence
20	C2	*	Key contract collapses or service levels deteriorate	Contractors are providing some key council services. There have been changes in terms of service delivery and there are concerns around the ability of contractors to meet service changes and deliver the required level of performance.	Contractor collapses / is unable to provide service or Service level deteriorates	<ul style="list-style-type: none"> <li>• Service fails / adversely affected</li> <li>• Alternative arrangements need to be made</li> <li>• Increased costs and legal implications</li> <li>• Health risks</li> <li>• Dissatisfied customers</li> <li>• Censure by audit/inspection</li> </ul>
28	C2	*	Workforce Development Planning	The age profile of the Council's workforce is increasing and a number of senior staff are likely to retire at a similar time. Any concentrated loss of experience could cause disruption to service management.	Loss of a number of senior staff with no immediate replacement.	<ul style="list-style-type: none"> <li>• Services disrupted / Loss of service</li> <li>• Key performance indicators affected</li> <li>• Censure by audit/inspection</li> </ul>
35	C2	*	Budget reductions	The medium term financial strategy requires net CSB reductions of £1.25m over four years.	Required net savings not achieved.	<ul style="list-style-type: none"> <li>• Greater use of reserves.</li> <li>• Higher level of saving in subsequent years.</li> </ul>
671	C2	*	Gypsy Roma Traveller Provision	<p>a) The area attracts gypsies and travellers but does not have an unlimited supply of pitches.</p> <p>b) An updated GTAA is needed but is still to be completed.</p>	<p>More gypsies and travellers than can be accommodated on official sites attempt to stay in the district.</p> <p>Current GTAA found to be deficient.</p>	<ul style="list-style-type: none"> <li>• Unofficial sites are established</li> <li>• Complaints from public/landowners</li> <li>• Possible enforcement action</li> <li>• Enforcement action made more difficult</li> <li>• Unable to successfully defend GRT related decisions.</li> <li>• Resource intensive legal process</li> <li>• Key performance indicators affected</li> </ul>

No	Rating		Short name	Vulnerability	Trigger	Consequence
17	D2	*	Significant amount of capital receipts spent on non revenue generating assets	Capital resources are scarce and their use needs to be carefully prioritised.	Authority spends a significant amount of capital receipts on non revenue generating assets.	<ul style="list-style-type: none"> <li>• Loss of interest</li> <li>• Loss of cover for contingencies</li> <li>• Financial strategy becomes untenable in the long term</li> <li>• Service reductions required</li> <li>• Large Council Tax increases required</li> </ul>
18	D2	*	Loss or theft of data	The Authority handles a large amount of data. Either through hacking or carelessness security of the data could be compromised.	Data held by the Council ends up in inappropriate hands.	<ul style="list-style-type: none"> <li>• Breach of corporate governance</li> <li>• Increased costs and legal implications</li> <li>• Reputation damaged</li> </ul>
26	D2	*	Investments	The Council lends money to a large number of financial institutions. In the current economic climate it appears that the long-term future of very few institutions can be guaranteed.	Financial institution fails whilst holding Council funds.	<ul style="list-style-type: none"> <li>• Loss of investment</li> <li>• Loss of revenue</li> <li>• Reduction in services</li> <li>• Increase in charges</li> <li>• Reputation damaged</li> </ul>
33	D2	*	Reform of Housing Revenue Account	The Council took on £186m of debt. Financial modelling shows this level of debt can be managed. However variables in the model may change and the government may increase the level of debt. Accounting arrangements may impact on General Fund.	<p>More Council houses sold than anticipated so revenue reduced.</p> <p>Government increases debt settlement.</p>	<ul style="list-style-type: none"> <li>• HRA becomes unsustainable.</li> <li>• Repairs and maintenance spending reduced.</li> <li>• Large rent increases</li> <li>• Additional charges to general fund.</li> </ul>
1	C3		Recruitment restrictions	The authority currently has restrictions on external recruitment with limited exceptions.	Key posts remain unfilled/take length of time to fill	<ul style="list-style-type: none"> <li>• Pressures on existing staff</li> <li>• Difficulties in succession planning</li> <li>• Adverse impact on service delivery</li> </ul>

No	Rating	Short name	Vulnerability	Trigger	Consequence
13	C3	Key objectives not delivered due to capacity issues	<p>The Council is facing a challenging agenda with a number of initiatives and projects.</p> <p>There is a concern the corporate core, in particular, is light in terms of staffing, resource and capacity. And while the Council has the financial resources to deliver on key priorities, it may not have sufficient HR capacity</p> <p>There are concerns around overload and a recognised need to set achievable agendas.</p>	Council fails to deliver key objectives on time	<ul style="list-style-type: none"> <li>• Slippage on key projects / initiatives</li> <li>• Deadlines and targets not met</li> <li>• Lack of focus</li> <li>• Workloads increase</li> <li>• Staff de-motivated</li> </ul>
Page 173	C3	Key partnership fails	<p>The Council is involved in a plethora of multi agency partnerships e.g. LSP - LEP, but these don't always have clear governance arrangements with related documentation thin on the ground.</p> <p>Localism act may cause transfer of Council services to providers with governance issues as above.</p>	Key partnership fails or services provided via arrangements lacking adequate governance.	<ul style="list-style-type: none"> <li>• Relationships with other bodies deteriorate</li> <li>• Clawback of grants</li> <li>• Unforeseen accountabilities and liabilities for the Council</li> <li>• Censure by audit/inspection</li> <li>• Adverse impact on performance</li> </ul>

No	Rating	Short name	Vulnerability	Trigger	Consequence
23	C3	Fraud including bribery	<p>A weakness in internal controls or the application of internal controls or criminal collusion such that fraud or bribery is either not prevented or not detected.</p> <p>Loss of experienced counter fraud staff</p>	<p>Significant fraud or bribery occurs.</p> <p>Welfare reform requiring transfer of investigators to SFIS.</p>	<ul style="list-style-type: none"> <li>• Loss of resources</li> <li>• Damage to Council's reputation</li> <li>• Effect on staff morale</li> </ul>
2	D3	Inconsistent approach to procurement	<p>a) full conformity with best practice and Contract Standing Orders is still to be achieved.</p>	<p>a) Procurement exercise breaches contract standing orders</p>	<ul style="list-style-type: none"> <li>• Efficiency savings not made or contracts fail</li> <li>• Procured service poor/not value for money</li> <li>• Any EU failures will involve legal costs, fines and compensation</li> <li>• Negative impact on service delivery where procurement exercise has to be re-done.</li> </ul>
			<p>b) failure to comply with EU procurement regulations</p>	<p>b) Challenge by unsuccessful bidders</p>	
Page 174	D3	Local Government Reorganisation which is detrimental to the Council and Community	<p>Even though there are no current proposals to change boundaries in Essex, there remains a concern that this might change.</p> <p>There are a number of initiatives examining service deliver models that imply a sharing of resources. Concern exists that any pooling or sharing of resources may be detrimental to some individual authorities.</p>	<p>Reorganisation or change in service delivery which is detrimental to the Council and Community</p>	<ul style="list-style-type: none"> <li>• Outflow of resources from district</li> <li>• Existing priorities stopped</li> <li>• Projects stopped / delayed</li> <li>• Change in direction</li> </ul>

No	Rating	Short name	Vulnerability	Trigger	Consequence
15	D3	Sickness absence	Levels of sickness absence increase or are not consistently reported.	Sickness absence not effectively managed	<ul style="list-style-type: none"> <li>• Staff absence impacts on ability to deliver</li> <li>• Increased costs of using agency staff</li> <li>• Efficiency savings affected</li> <li>• Impact on staff morale</li> <li>• Possible litigation / claims</li> </ul>
24	D3	Cash balances	Retention of large reserves and balances fails to provide best value and restricts the development of key services.	Key service deteriorates due to lack of resources.	<ul style="list-style-type: none"> <li>• Service delivery adversely affected</li> <li>• Criticism from inspection / audit</li> <li>• Slippage on key projects</li> <li>• Dissatisfied customers</li> </ul>
36	D3	North Weald Airfield Bund	The bund has low to moderate likelihood of failure which may result in slump extending to the kerb of the M11 motorway.	Failure of the bund.	<ul style="list-style-type: none"> <li>• Failure of the bund leads to disruption on the M11 motorway.</li> <li>• Failure of the bund may lead to injury or damage to property.</li> <li>• Insurance claim against the Council.</li> <li>• Reputational damage.</li> </ul>
	E2	Depot Accommodation	That the Council is unable to provide appropriate and safe accommodation for all contracted depot users.	Depot sites disposed of prior to replacement facilities being available.	<ul style="list-style-type: none"> <li>• Adverse impact on service delivery</li> <li>• Increased costs and legal implications</li> <li>• Council criticised</li> </ul>

No	Rating	Short name	Vulnerability	Trigger	Consequence
14	E3	Key initiatives resisted / delayed by culture of authority	<p>There is a view that the authority needs to significantly change means of service delivery to meet the ever-changing demands of the wider community, and the requirements of the government agenda.</p> <p>Implementing this will require a significant culture change across the authority, and strong consistent leadership from senior levels of the Authority.</p>	Key initiatives e.g. shared services resisted / delayed by current culture within the authority	<ul style="list-style-type: none"> <li>• Initiatives / plans not achieved</li> <li>• Failure to make savings, reduce duplications and make continuous improvements</li> <li>• Adverse effect on performance</li> <li>• Censure by audit/inspection</li> <li>• Image of council damaged</li> </ul>



## Appendix 2 – Action Plans

RISK NO.	CURRENT RISK SCORE	TARGET RISK SCORE	CLUSTER NAME
8, 9A, 28	C 2	C 3	Business Continuity Planning
26, 27, 30, 34, 35	A 2/ C 2/ D 2	D 2	Financial pressures
11, 33	A 3/ D 2	A 4	Local housing needs
3, 29	B 2 / C 2	D 2	Local Plan
20	C 2	D 2	Key Contracts
17	D 2	E 2	Capital receipts spent on non revenue generating assets
18	D 2	E 2	Loss or theft of data

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
27	Shortfall in key income streams						
	Monitoring of both investment returns and income	Effective to date, as revised estimates have allowed for necessary changes	Continue to monitor and seek to diversify income streams.	Cabinet All Directors	Avoid need to make severe budget cuts	Quarterly	None
30	Reduction in Government Funding						
	The Medium Term Financial Strategy is updated each year to identify any need for savings.	To date savings targets have been achieved.	As part of the 2013/14 budget process identify areas for review to achieve savings.	Leader of Council Chief Executive	Savings targets achieved with expenditure reductions over the medium term as part of a structured plan.	Quarterly	19/02/13
34	Changes to Benefit system						
	Joint Benefits and Housing working group established. Mitigation action plan developed.	Effective to date, but will only be fully tested from April 2013.	Working Group to continue and amend mitigation action plan as necessary.	Finance and Technology Portfolio Holder. Housing Portfolio Holder Director of Finance and ICT Director of Housing	A smooth implementation of welfare reforms. Minimise number and cost of redundancies.	Quarterly	31/03/12

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
11	Unable to provide sufficient housing for local people						
	Requirement for 40% affordable housing on all large sites. Developments on green belt can result in more affordable housing. Council considers annual provision of grant to housing associations.	Meeting all housing need will not be addressed by existing control, but will help. Grant from the Council also assists.	Early identification of new sites as part of emerging Local Plan process.	Housing Portfolio Holder Director of Housing	Whether housing need is significantly reduced.	Quarterly	None
3	Potential Difficulty producing Local Plan to timetable						
	Early engagement with key stakeholders, Managing workload and external staff recruitment, On-going joint working with Harlow Council	Timetable for delivery, which has key milestones in place.	Member approved framework required to progress inter-authority working.	Leader of Council Planning Portfolio Holder Director of Planning and Economic Development	Council retains control of the delivery arrangements at a local level.	Quarterly	30/09/13
8	Business Continuity Management						
	Most services already have business continuity plans in place and a separate flu pandemic plan has been developed.	The effectiveness of controls is assessed periodically through test and exercises.	Both corporate and service business continuity plans are being updated. Cabinet has approved measures to enhance the resilience of ICT.	Support Services Portfolio Holder Chief Executive	Having plans in place which are proved fit for purpose either by events or external scrutiny.	Quarterly	None

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
9 A	Depot Manager						
	An officer group meets to co-ordinate management issues at Langston Road.	No serious incident to date.	Evaluate need to unify management of site under one individual.	Asset Management and Economic Development Portfolio Holder  Chief Executive	Avoidance of accidents/conflicts.	Quarterly	None
20	Key contract collapses or service levels deteriorate						
	Systems for contract monitoring in place. Contingency plans exist to deal with contract failure.	Contract monitoring established. Business continuity planning has proved effective in waste management.	Continue existing contract monitoring procedures for extended contracts.	Leisure & Wellbeing People Portfolio Holder  Environment Portfolio Holder  Director of Environment and Street Scene	No significant impacts on service delivery from any contract failures.	Quarterly	None
28	Workforce Development Planning						
	A Council wide initiative on Workforce Development Planning is now being pursued.	Staff capable of promotion on a temporary or permanent basis can generally be identified.	All Directorates need to analyse future skills gaps and plan to develop staff accordingly.	Cabinet  All Directors	No disruption to service provision caused by retirements.	Quarterly	None
35	Budget reductions						
	Some service reviews already underway.	Service reviews have successfully identified savings required for 12/13.	Identify saving required for 2013/14.	Leader of Council  Chief Executive.	Required net savings achieved.	Quarterly	19/02/13

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
29	Gypsy Roma Traveller Provision						
	<ul style="list-style-type: none"> <li>- Timely adoption of a revised GTAA,</li> <li>- Additional 1 year post agreed to support Forward Planning Section,</li> <li>- Early engagement with key stakeholders</li> <li>- Joint working (external and internal) and enforcing on such incidents</li> </ul>	<p>Implementation of the GTAA, but effectiveness depends on planning appeal success rate, which is decided by The Planning Inspectorate.</p> <p>Changes required in Government policy to effectively controlled incidents</p>	<p>Part of the Local Plan timetable for engagement and decision making.</p> <p>Evidence base for GTAA needs to be agreed.</p>	<p>Leader of Council Planning Portfolio Holder</p> <p>Director of Planning and Economic Development</p>	<p>Timely delivery of the Local Plan and appeal success rate.</p> <p>Successful management of incidents.</p>	Quarterly	30/09/13
17	Significant amount of capital receipts spent on nonrevenue generating assets						
	Five year capital programme prepared which includes resources.	Effective to date as even with £79M capital programme over 5 years over £8M of usable receipts anticipated at end of period.	Continue to highlight consequences of all new capital schemes.	<p>Finance &amp; Technology Portfolio Holder</p> <p>Chief Executive</p>	Maintenance of adequate capital and revenue balances.	Quarterly	19/02/13

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
26	Investments						
	Lending is controlled in accordance with the Treasury Management Strategy, which is structured on levels of credit ratings.	To date there has been one failure where the Council is at risk of some loss.	Ensure all credit rating updates are promptly reflected in the counter party list and in considering alternative investments give highest weighting to security.	Finance & Technology Development Portfolio Holder  Director of Finance & ICT	No further counter party failures that put Council funds at risk.	Quarterly	None
33	Reform of Housing Revenue Account						
	Detailed financial modelling undertaken. Representations made to CIPFA and CLG.	Effective to date but debt settlement could be reopened.	Continue to make representations and respond to consultations.	Housing Portfolio Holder.  Finance and Technology Development Portfolio Holder.  Director of Finance and ICT  Director of Housing	Sustainable level of debt agreed.  No serious impact on general fund.	Quarterly	None

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
18	Loss or theft of data						
	<p>Security Officer is continually monitoring situation and potential risks. Most systems have in built controls to prevent unauthorised access.</p> <p>Data Protection Officer seeking to raise awareness amongst all officers of issues in relation to the need to ensure the security of personal data.</p>	Generally effective to date.	<p>Controls in the agenda publication system have been strengthened and staff have been reminded of the additional care needed when dealing with confidential documents.</p> <p>Revised Corporate Data Protection Policy considered by Management Board (28.11.2012)</p> <p>Data Protection e-learning module to be rolled-out for compulsory staff completion every two years.</p> <p>Data protection arrangements included within Audit plan for 2012/13.</p>	<p>Finance &amp; Technology Portfolio Holder</p> <p>Director of Finance &amp; ICT</p> <p>Senior Information Risk Owner (Deputy Chief Executive)</p> <p>Data Protection Officer</p>	<p>No data loss or system downtime due to unauthorised access of EFDC systems or data.</p> <p>Continued security of personal data held by the Council in accordance with the Data Protection Act 1998.</p>	Quarterly	None

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Corporate Risk Time Line  
15/03/2010 - 21/01/2013

Appendix 2

Risk Number	Risk Name	Register date										
		21/01/13	20/11/12	25/06/12	19/03/12	21/11/11	20/06/11	21/03/11	17/01/11	27/09/10	14/06/10	15/03/10
27	Shortfall in key income streams	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *
30	Reduction in Government Grant	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *
34	Changes to the Benefit system	A2 *	A2 *	<b>A2 *</b>	B3 *	B3 *	B3 *	<b>B3 *</b>	<b>B3 *</b>			
11	Unable to provide sufficient housing for local people	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *
3	Potential difficulty in producing Local Plan to timetable	B2 *	B2 *	<b>B2 *</b>	C2 *	<b>C2 *</b>	B1 *	B1 *	B1 *	B1 *	B1 *	B1 *
8	Business Continuity Management	C2 *	C2 *	C2 *	<b>C2 *</b>	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
9A	Depot manager	C2 *	C2 *	C2 *	<b>C2 *</b>	D2 *	<b>D2</b>	B2 *	B2 *	B2 *	B2 *	B2 *
20	Key contract collapses or service levels deteriorate	C2 *	C2 *	C2 *	C2 *	<b>C2 *</b>	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *
28	Workforce Development Plan	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
29	Gypsy Roma Traveller Provision	C2 *	C2 *	C2 *	C2 *	<b>C2 *</b>	C3	C3	C3	<b>C3</b>	B2 *	B2 *
35	Budget reductions	C2 *	C2 *	C2 *	C2 *	C2 *	<b>C2 *</b>	<b>C2 *</b>				
17	Significant amount of capital receipts spent on non revenue generating assets	D2 *	D2 *	D2 *	<b>D2 *</b>	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
18	Loss or theft of data	D2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
26	Investments	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *
33	Reform of Housing Revenue Account	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	<b>D2 *</b>				
1	Recruitment restrictions	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3
13	Key objectives not delivered due to capacity issues	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3
22	Key partnership fails	C3	C3	C3	C3	C3	C3	C3	C3	<b>C3</b>	D4	D4
23	Fraud	C3	C3	C3	C3	C3	C3	C3	C3	<b>C3</b>	E3	E3
2	Inconsistent approach to procurement	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3
5	Local Government Reorganisation which is detrimental to the Council and Community	D3	D3	D3	D3	D3	D3	D3	D3	<b>D3</b>	E3	E3
15	Sickness absence	<b>D3</b>	<b>D3</b>	C3	C3	C3	C3	C3	C3	C3	C3	C3
24	Cash balances	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3
36	North Weald Airfield Bund	D3	D3	D3	D3	D3	<b>D3</b>					
9B	Depot accomodation	E2	E2	<b>E2</b>	<b>E2</b>	D2 *	<b>D2 *</b>	B2 *	B2 *	B2 *	B2 *	B2 *
14	Key initiatives resisted / delayed by culture of authority	E3	E3	E3	E3	E3	E3	E3	E3	E3	E3	E3

\*Above tolerance line

Risks 9A & 9B previously one risk (9), now split to reflect the different likelihood

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