

# ***Supplementary Committee Agenda***



**Epping Forest  
District Council**

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## ***Finance and Performance Management Cabinet Committee Thursday, 20th June, 2013***

**Place:** Committee Room 1, Civic Offices, High Street, Epping

**Time:** 7.00 pm

**Democratic Services:** Rebecca Perrin, The Office of the Chief Executive  
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**7.a Provisional Revenue Outturn 2012/13. (Pages 3 - 16)**

(Director of Finance & ICT) To consider the attached report (FPM-004-2013/14)

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## Report to the Finance and Performance Management Cabinet Committee



**Epping Forest  
District Council**

**Report reference: FPM-004-2013**

**Date of meeting: 20 June 2013**

**Portfolio: Finance and Technology**

**Subject: Provisional Revenue Outturn 2012/13.**

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

**Democratic Services Officer: Rebecca Perrin (01992 564532).**

### Recommendations/Decisions Required:

- (1) That the overall 2012/13 revenue out-turn for the General Fund and Housing Revenue Account (HRA) be noted;
- (2) That as detailed in Appendix D, the carry forward of £836,000 District Development Fund expenditure be noted ; and
- (3) That the carry forward of £170,000 HRA Service Enhancement Fund expenditure be noted;

### Executive Summary

This report provides an overall summary of the revenue outturn for the financial year 2012/13.

### Reasons for proposed decision:

To note the provisional revenue outturn.

### Other options for action:

No other options available.

### Report

#### General Fund

1. The table below summarises the revenue outturn for the Continuing Services Budget (CSB) of the General Fund and the consequential movement in balances for 2012/13.

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
General Fund					
Net Expenditure after Adjustments (CSB)	14,735	14,777	14,294	(441)	(483)
Government Grants and Local Taxation	14,748	14,748	14,748	-	-

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
<b>(Contribution to)/from Balances</b>	<b>(13)</b>	<b>29</b>	<b>(454)</b>	<b>(441)</b>	<b>(483)</b>
Opening Balances – 1/4/12	(9,201)	(9,201)	(9,201)	-	-
<b>(Contribution to)/from Balances</b>	<b>(13)</b>	<b>29</b>	<b>(454)</b>	<b>(441)</b>	<b>(483)</b>
<b>Closing Balances – 31/3/13</b>	<b>(9,214)</b>	<b>(9,172)</b>	<b>(9,655)</b>	<b>(441)</b>	<b>(483)</b>

- Net expenditure (CSB) for 2012/13 totalled £14.294 million, which was £441,000 (3.0%) below the original estimate and £483,000 (3.3%) below the revised. When compared to a gross expenditure budget of approximately £83 million, the variances can be restated as 0.5% and under 0.6% respectively.
- An analysis of the changes between Continuing Services Budget (CSB) and District Development Fund (DDF) expenditure illustrates where the main variances in revenue expenditure have occurred.

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Opening CSB	15,968	16,180	15,723	(245)	(457)
In Year Growth	233	365	490	257	125
In Year Savings	(1,466)	(1,768)	(1,919)	(453)	(151)
<b>Total Continuing Services Budget</b>	<b>14,735</b>	<b>14,777</b>	<b>14,294</b>	<b>(441)</b>	<b>(483)</b>
DDF – Expenditure	1,924	2,610	1,649	(275)	(961)
DDF – One Off Savings	(807)	(2,140)	(1,773)	(966)	367
<b>Total DDF</b>	<b>1,117</b>	<b>470</b>	<b>(124)</b>	<b>(1,241)</b>	<b>(594)</b>
<b>Total Net Expenditure</b>	<b>15,852</b>	<b>15,247</b>	<b>14,133</b>	<b>(1,682)</b>	<b>(1,077)</b>

#### Continuing Services Budget

- CSB expenditure was £441,000 below the original estimate and £483,000 lower than the revised. Variances have arisen on both the opening CSB and the in year figures. The opening CSB is £457,000 lower than the revised estimate and the in year figures, £26,000 lower than the revised estimate.
- In common with recent years salary savings make up a proportion of this saving. Actual salary spending for the authority in total, including agency costs, was some £19.092 million compared against an original estimate of £19.526 million. Much of the saving of £434,000 was attributable to Housing Services, Finance & ICT and Environment and Street Scene. The largest monetary saving relates to Housing so broadly half of the overall saving fell on the Housing Revenue Account (HRA) or Housing Repairs Fund rather than on the General Fund. The saving was lower than in 2011/12 (2.2% compared to 4.8%) however a sizeable amount of this saving was built into the Probable Outturn. The saving over and above the revised estimate amounted to £127,000,(0.7%) of which £76,000 related to the General Fund.
- There were a number of other CSB savings when compared to the revised, these include:

- (a) An underspend of £195,000 on Housing Benefits due in part to adjustments relating to past years and the identification of overpayments. In 2011/12 Housing Benefits staff created £1.1m in debts for Housing Benefit overpayments where as in 2012/13 the figure was in excess of £1.3m. This shows as additional income due to the Council and therefore reduces Housing Benefit Net Expenditure as a result. The Gross Expenditure on Benefits including Council Tax was £47m so even a small percentage variance, (in this case less than half of one per cent), can produce quite large figures in terms of under or overspend.
  - (b) Various savings on directorate admin and support budgets. (£96,000).
  - (c) Savings on Building Maintenance (£58,000)
  - (d) Some unspent monies relating to the Corporate Improvement and Training budgets (£34,000)
7. The original in year CSB savings figure of £1,233,000 became an in year savings figure of £1,403,000. The main reasons related to the savings on the waste management contract and the inclusion of the New Homes Bonus but this was offset to a degree by the decision to build the whole of the pension deficit payments into the CSB. Given that the capitalisation direction applied for in 2011/12 was refused this was considered the appropriate prudent step to take in the circumstances. In the event savings were slightly higher than the revised estimate at £1,429,000, full details of items within the CSB growth figures can be found at appendix A.

#### District Development Fund

8. Net DDF expenditure was expected to be £1,117,000 in the original estimate and £470,000 in the revised estimate. In the event the DDF showed net income of £124,000. This is £1,241,000 below the original and £594,000 below the revised. There are requests for carry forwards totalling £836,000 these are detailed on Appendix D. These one-off projects are akin to capital, in that there is regular slippage and carry forward of budgetary provision. Therefore the only reasonable variance analysis that can be done is against the revised estimate.
9. As spending is £594,000 below the revised estimate but carry forwards of £836,000 have been requested, a net overspend of £242,000 is shown at the end of Appendix B. However, this has arisen due to the re-imburement of amounts relating to the Heritable bank deposits being incorrectly included in the revised estimates. These amounts reduce the outstanding amount due on the balance sheet and should not have been shown as revenue income to the DDF. To correct this error nothing is shown on Appendix B as having been received in the DDF and this creates the apparent overspend. The amount of £234,000 shown as being due was received during the year and this increased the percentage recovered to 77.2%. The Administrator is still predicting an overall return of 88%.
10. The DDF reduced between the Original and Revised position by some £647,000, this was due to a mixture of items brought forward, rephased into future years and new items identified during 2012/13, the largest item introduced into the revised estimates was a credit of £237,000 for interest on a compensation payment relating to the construction of the M25 on council owned land. This has been ongoing since 1992 and due to the complex legal issues involved has only just been resolved.
11. Planning and Economic Development saw the largest reduction being £418,000 below the revised estimate, three quarters of this underspend is within the Local Plan budget. This is the largest budget within the DDF and there have been significant delays in each of the last three years leading to the need for substantial carry forward. Variations in excess of £100,000 on their DDF when compared to the probable outturn were recorded within Corporate Support Services and The Office of the Chief Executive. In Corporate Support Services the main variation related to the issue surrounding personal search charges within Local Land Charges. This is still ongoing and the allowance within the DDF is requested for carry forward. In The Office of the Chief Executive the large

variation relates to the Local Land and Property Gazette, much of this should be spent during the second and third quarter of 2013/14. There are also significant variances of just under £100,000 in both the Deputy Chief Executive and Finance and ICT.

12. Appendix D lists the DDF items requested for carry forward.

### **Housing Revenue Account**

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

<b>Housing Revenue Account</b>	<b>Original Estimate £000</b>	<b>Revised Estimate £000</b>	<b>Actual Expend £000</b>	<b>Variance from Original £000</b>	<b>Variance from Revised £000</b>
Revenue Expenditure	13,956	13,379	13,221	(735)	(158)
Depreciation	12,921	12,005	12,020	(901)	15
<b>Total Expenditure</b>	<b>26,877</b>	<b>32,384</b>	<b>25,241</b>	<b>(1,636)</b>	<b>(143)</b>
Gross Dwelling Rents	29,148	29,251	29,226	(78)	25
Other Rents and Charges	2,833	2,829	2,710	123	119
<b>Total Income</b>	<b>31,981</b>	<b>32,080</b>	<b>31,936</b>	<b>45</b>	<b>144</b>
<b>Net Cost of Service</b>	<b>(5,104)</b>	<b>304</b>	<b>(6,695)</b>	<b>(1,591)</b>	<b>1</b>
Interest and Other Transfers	(568)	(510)	(508)	60	2
Interest Payable	6,312	5,547	5,517	(795)	(30)
Transfer from Major Repairs Reserve	(5,989)	(5,073)	(5,088)	901	(15)
<b>Net Operating Income</b>	<b>(5,349)</b>	<b>(6,732)</b>	<b>(6,774)</b>	<b>(1,425)</b>	<b>(42)</b>
<b>Appropriations</b>					
Capital Expenditure Charged to Revenue	5,200	4,200	4,200	(1,000)	-
Transfer to Self Financing Reserve	-	3,180	3,180	3,180	-
Transfer to Service Enhancement Fund	-	-	170	170	170
Other	448	290	264	(184)	(26)
<b>Deficit/(Surplus) for Year</b>	<b>299</b>	<b>938</b>	<b>1,040</b>	<b>741</b>	<b>102</b>
Opening Balance – 1/4/12	(4,493)	(4,493)	(4,493)	-	-
Deficit/(Surplus) for year	299	938	1,040	741	102
<b>Closing Balance – 31/3/13</b>	<b>(4,194)</b>	<b>(3,555)</b>	<b>(3,453)</b>	<b>741</b>	<b>102</b>

14. A Deficit within the HRA of £299,000 and £938,000 was expected within its original and revised revenue budgets respectively, the actual outturn was a deficit of £1,040,000.

15. The savings on Revenue Expenditure of £158,000 when compared to the Revised position were made up of £51,000 relating to salaries, a £14,000 lower contribution to the General Fund for its contribution to Corporate Management and Democratic representation, £20,000 underspend on the provision of the piper alarm system, £13,000 relating to general tenancy management, £12,000 underspend on new computer system costs, £30,000 on service enhancement expenditure and a number of smaller savings on various Housing support and administration budgets.

16. Income from Other Rents and Charges was down on expectations so offset some of the

savings shown above, Garages income was lower than expected as was Heating and Service charges. There was also a reduction of £15,000 in the reimbursement from the General Fund for grounds maintenance on council estates.

17. The depreciation charge relating to Council Dwellings has been reviewed, not only is there a requirement to review useful lives of key components annually, the introduction of shorter replacement cycles has meant additional depreciation being charged. However whilst there is a reduction from the Original Estimate of £0.9m this has no overall effect on the HRA as an equivalent amount is reversed out on the line 'Transfer from Major Repairs Reserve'.
18. Capital Expenditure Charged to Revenue was reduced by £1m in the revised estimate to enable a transfer to be made to a new Self Financing Reserve without creating too large a deficit on the HRA. The reserve was created by a Council resolution when the 2013/14 budget was set with the purpose of setting aside resources (£3.18m per annum for 10 years) to repay the variable rate debt when it falls due in March 2022. The aforementioned £1m reduction was offset by an increased charge to the Major Repairs Reserve. The Balance on this Reserve at 31 March 2013 was nearly £10m.
19. When HRA Self Financing was introduced it became clear that more money would be available for service improvements and enhancements. As a result a programme of additional expenditure was agreed. It was also agreed by Cabinet on 11 March 2013 that any difference between the Revised Estimate and Actual be carried forward in the Service Enhancement Fund. Expenditure in 2012/13 was £524,000, which was £170,000 lower than expected with £140,000 of this relating to capital schemes.

**Consultation undertaken:**

None

**Resource implications:**

As set out in report, it is clear that the Cabinet priority to maintain a sound financial position has been achieved.

**Legal and Governance Implications:**

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

**Safer, Cleaner, Greener Implications:**

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

**Background Papers:**

Final Accounts working papers held in Accountancy.

**Impact Assessments:**

Risk Management

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

Equality and Diversity:

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

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

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

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



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

Directorate	Service		Original 2012/13 £000's	Probable 2012/13 £000's	Actual 2012/13 £000's	Variance from Revised £000's
<b>Chief Executive</b>	Internal Audit	Consultants Fees- Saving	(13)	(13)	(13)	-
	Civic & Member	Courses & Conferences, Books, Publs & Postage- Savings	(3)	(3)	(3)	-
	Corporate Management	Chief Executive Post- Salary savings		(23)	(23)	-
	Democratic services	LGIU Information unit Subscription Saving	(3)	(3)	(3)	-
	Electoral Registration	Increased cost of new canvassing regulations		3	3	-
<b>Total Chief Executive</b>			<b>(19)</b>	<b>(39)</b>	<b>(39)</b>	<b>0</b>
<b>Corporate Support Services</b>	Local Land Charges	ECC Charge for highways LLC search		(6)	(7)	(1)
	Industrial Estates- Brooker Rd	Increased Rental Income	(7)	(88)	(100)	(12)
	Industrial Estates- Oakwood Hill	Increased Rental Income		(10)	(8)	2
	Industrial Estates - O Hill Workshops	Increased Rental Income	(5)	(5)	(3)	2
	Industrial Ests- Lang Road Seed Bed	Increased Rental Income		(6)	(3)	3
	Fleet Operations	MOTs - Reduced Income	40	60	60	-
	Civic Offices	Vending Maintenance		3	5	2
	Offices & Depots	Gas & Electricity	14	(5)	(4)	1
	Offices & Depots	NNDR Re-assessment	36	48	48	-
	Offices Trapps Hill	Area Office Rent		(1)	0	1
	Administration & Secretarial	Messenger -Member Despatch	(3)	(3)	(3)	-
	Administration & Secretarial	Copiers		(4)	(3)	1
	Corporate Support	Savings from removal Vacant Posts		(24)	(24)	-
	Directorate Savings	General		(40)	(40)	-
<b>Total Corporate Support Services</b>			<b>75</b>	<b>(81)</b>	<b>(82)</b>	<b>(1)</b>
<b>Deputy Chief Executive</b>	All Weather Pitch	Townmead Project	(35)	(3)	0	3
	Youth Council	Youth Council				-
	DCE directorate	Savings from removal Vacant Posts		(26)	(26)	-
	DCE directorate	Savings	(23)	(23)	(23)	-
<b>Total Deputy Chief Executive</b>			<b>(58)</b>	<b>(52)</b>	<b>(49)</b>	<b>3</b>

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

Directorate	Service		Original 2012/13 £000's	Probable 2012/13 £000's	Actual 2012/13 £000's	Variance from Revised £000's
Environment & Street Scene	CCTV Cameras	Transfer replacement cameras to capital				-
	Grounds Maintenance	Leasing costs Ransome Mowers		(13)	(13)	-
	Engineering, Drainage & Water	Deletion of Drainage Technician post	(12)	(12)	(12)	-
	Safer Communities	Reduction in PCSO's	(63)			-
	Leisure Facilities	Loughton Leisure management fee reduction		(22)	(22)	-
	Leisure Facilities	Epping Sports Centre management fee reduction	(17)	(13)	(20)	(7)
	Leisure Facilities	Ongar Leisure Centre management fee reduction	(22)	(19)	(19)	-
	North Weald Airfield	Decrease in Events Income		12	12	-
	North Weald Airfield	Loss of income Training Room	25	19	13	(6)
	North Weald Airfield	Loss of income Market Rents		53	64	11
	Off Street Parking	Change of contractor	(65)	(35)	(34)	1
	Directorate Savings	General	(17)	(52)	(52)	-
	Naming and Numbering	Introduction of charging	(2)	(5)	(3)	2
	Waste Management	Contract savings	(637)	(646)	(701)	(55)
	Waste Management	Additional Recycling Credits		(41)	7	48
	Environmental	Savings from removal Vacant Posts		(3)	(9)	(6)
	<b>Total Environment &amp; Street Scene</b>			<b>(810)</b>	<b>(777)</b>	<b>(789)</b>
Finance & ICT	Housing Benefits	Housing Benefit Admin Subsidy settlement reductions	41	41	41	-
	Housing Benefits	Documents on line Savings		(10)	(28)	(18)
	Housing Benefits	Limes Farm Area Office	7	7	4	(3)
	Council Tax Collection	Court Cost income		(30)	(15)	15
	External Audit	PKF fees		(26)	(26)	-
	Finance & ICT	Savings from removal Vacant Posts		(27)	(27)	-
	Finance Miscellaneous	Car Leasing (excluding HRA)		(11)	(21)	(10)
	Directorate Savings	General		(12)	(12)	-
			<b>48</b>	<b>(68)</b>	<b>(84)</b>	<b>(16)</b>
Housing	Private Sector Housing	Technical Officer Post (HPS/13)	7	33	33	-
	Directorate Savings	General	(3)	(3)	(3)	-
	<b>Total Housing</b>			<b>4</b>	<b>30</b>	<b>30</b>

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

Directorate	Service		Original 2012/13 £000's	Probable 2012/13 £000's	Actual 2012/13 £000's	Variance from Revised £000's
<b>Planning &amp; Economic Development</b>	Development Control	Planning Fees increase	(100)	(20)	(20)	-
	Planning Appeals	Professional Fees	(6)	(6)	(6)	-
	Development Control	Publicity		(10)	(10)	-
	Building Control Ring Fenced Acc	Consultants Saving on Fees	(10)	(7)	(7)	-
	Building Control Ring Fenced Acc	Consultants Saving on Fees	10	7	7	-
	Building Control Ring Fenced Acc	Reduction in fees		150	142	(8)
	Building Control Ring Fenced Acc	Reduction in fees		(150)	(142)	8
	Directorate Savings	General		(7)	(7)	-
		<b>Total Planning &amp; Economic Development</b>		<b>(106)</b>	<b>(43)</b>	<b>(43)</b>
<b>Other Items</b>	Investment Interest	Reduction due to shops transfer	2			-
	New Homes Bonus		(420)	(424)	(424)	-
	Pensions	Deficit Payments	51	51	51	-
		<b>Total CSB</b>		<b>(1,233)</b>	<b>(1,403)</b>	<b>(1,429)</b>
				<b>Overspends/Income not achieved</b>	<b>100</b>	
				<b>Underspends/ Income Overachievement</b>	<b>(126)</b>	
				<b>Net Underspend</b>	<b>(26)</b>	

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2012/13					2013/14		2014/15	2015/16	
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
<b>Chief Executive</b>	Elections	148	203	203	-	-	-		0		
	Elections	(148)	(203)	(203)	-	-	-		0		
	Elections	18	18	18	-	-	-		0		
	Elections							(110)	(110)		
	Grants to Voluntary Orgs		20	5	(15)	15	-		15		
	Grants to Voluntary Orgs		(16)	(16)	-	-	-	16	16		
	Corporate Management		(60)	(60)	-	-	-		0		
	Corporate Management		(15)	(15)	-	-	-		0		
	Corporate Policy Making		31	17	(14)	14	-		14		
	Corporate Policy Making		100	-	(100)	100	-		100		
	Corporate Policy Making		(22)	-	22	(22)	-		(22)		
	Civic & Member						-	5	5		
	<b>Total Chief Executive</b>		<b>18</b>	<b>56</b>	<b>(51)</b>	<b>(107)</b>	<b>107</b>	<b>0</b>	<b>(89)</b>	<b>18</b>	<b>0</b>
<b>Corporate Support Services</b>	Estates & Valuation	205	146	125	(21)	21	-	91	112		
	Estates & Valuation	(13)	(3)		3	(3)	-	(13)	(16)		
	Human Resources		(8)	(9)	(1)		(1)		-		
	Local Land Charges		(20)	(16)	4		4	(20)	(20)		
	Local Land Charges		100	7	(93)	93	-		93		
	Non HRA Building Maintenance	45	103	27	(76)	76	-	154	230	39	11
	Public Conveniences				-		-	21	21		
	Greenyard Waltham Abbey	5	11	11	-	-	-	11	11		
	Industrial Estates- Brooker Rd		(44)	(44)	-	-	-		-		
	Industrial Estates- Brooker Rd		(292)	(251)	41		41		-		
<b>Total Corporate Support Services</b>		<b>242</b>	<b>(7)</b>	<b>(150)</b>	<b>(143)</b>	<b>187</b>	<b>44</b>	<b>244</b>	<b>431</b>	<b>39</b>	<b>11</b>
<b>Deputy Chief Executive</b>	Community & Culture		7	1	(6)	6	-		6		
	Public Relations & Information	11	11	11	-	-	-	11	11	11	3
	Public Relations & Information		(14)	(15)	(1)		(1)	(14)	(14)	(12)	
	Deputy Chief Executive	38	89	97	8		8	94	94		
	Deputy Chief Executive	(38)	(89)	(97)	(8)		(8)	(94)	(94)		
	Youth Council	12	12	12	-	-	-		-		
	NWA Strategy Action Plan		100	36	(64)	64	-	76	140		
NWA Strategy Action Plan	20	20	8	(12)	12	-		12			
<b>Total Deputy Chief Executive</b>		<b>43</b>	<b>136</b>	<b>53</b>	<b>(83)</b>	<b>82</b>	<b>(1)</b>	<b>73</b>	<b>155</b>	<b>(1)</b>	<b>3</b>

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2012/13						2013/14		2014/15	2015/16
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Environment & Street Scene	Food Safety	4	4	3	(1)	1	-	4	5		
	Inspection of Workplaces			17	11	(6)	6	10	16		
	Inspection of Workplaces				(27)						
	Inspection of Workplaces			40	58	18		18			
	Safer Communities			13	13	-		14	14		
	Safer Communities			(29)	(29)	-					
	Waste Management				(168)	26	26				
	Leisure Facilities			5	5	-					
	Leisure Facilities			2		-					
	Leisure Facilities			3		-					
	Leisure Facilities				15	12	(3)	(3)			
	Parks & Grounds	Roding Valley Lake - Disabled Projects	10	10	20	10		10	10	10	
	Parks & Grounds	Roding Valley Lake - Disabled Projects	(10)	(10)	(20)	(10)		(10)	(10)	(10)	
	North Weald Airfield	Loss of Income - Hangar 5	24	24	24	-		14	14		4
	North Weald Airfield	Loss of Income - Market Rents	72	108	119	11		11	125	125	
	North Weald Airfield	Extra Income- Casual Rents			(10)	(10)		(10)			
	North Weald Airfield	Safety of Bund	3	4	3	(1)	1		2	3	
	Off Street Parking	On-street deficit	21			-					5
	Contaminated Land & Water Quality	Contaminated land investigations	25	35	13	(22)	22		14	36	25
	Waste Management	Waste contract procurement consultants				-			100	100	
	Waste Management	Wheeled bin replacements	10	6	6	-			9	9	
	Waste Management	Publicity	10	10		(10)	10			10	
	Waste Management	Advertising	3	3	2	(1)	1			1	3
	Abandoned Vehicles	Abandoned vehicles contract	4	4		(4)	4		4	8	
	<b>Total Environment &amp; Street Scene</b>		<b>2</b>	<b>38</b>	<b>35</b>	<b>(3)</b>	<b>45</b>	<b>42</b>	<b>296</b>	<b>341</b>	<b>32</b>
Finance & ICT	Concessionary Fares	5	15	-	(15)		(15)				
	Concessionary Fares			(23)	(23)						
	Insurance Services	(6)	(6)	(6)	-			(3)	(3)		
	ICT	(2)	(3)	(4)	(1)		(1)				
	Council Tax Collection			5	3	(2)	2			2	
	Council Tax Collection					-		98	98	49	49
	Council Tax Collection					-		(98)	(98)	(49)	(49)
	Council Tax Collection				39	39					
	Housing Benefits	Staff restructuring	20	20	13	(7)					
	Housing Benefits	Atlas Project Funding	(3)	(3)	-	3					
	Housing Benefits	Atlas Project Expenditure	3	7	-	(7)	7			7	
	Housing Benefits	Local Council Tax Support			40	40			44	44	
	Housing Benefits	Localisation of Council Tax Support - Grant			(84)	(84)					
	Housing Benefits	Housing Benefit Admin - Additional Admin Subsidy				-			(30)	(30)	
	Housing Benefits	Transitional Funding			(18)	(18)	18			18	
	Housing Benefits	Welfare Reform Grant			(19)	(19)	19			19	
	NNDR	New Burdens Small Business Rate Relief Costs	9	3	(2)	(5)		(5)	6	6	
Procurement	Essex Procurement Hub	(9)	(6)	(24)	(18)		(18)				
<b>Total Finance &amp; ICT</b>		<b>17</b>	<b>(35)</b>	<b>(85)</b>	<b>(50)</b>	<b>46</b>	<b>(4)</b>	<b>17</b>	<b>63</b>	<b>0</b>	<b>0</b>
Housing	Homelessness	26	26	26	-			52	52		
	Homelessness	(26)	(26)	(26)	-			(52)	(52)		
	Homelessness	26	26	26	-						
	Homelessness	(26)	(26)	(26)	-						
	Private Sector Housing	House Condition Survey	28	10	10	-					
	Leasehold Services Administration	Backscanning		5	-	(5)		(5)			
	Private Sector Housing	Technical Officer (HPS/13)	27	-	-	-					
	Private Sector Housing	Handyperson Scheme - Additional Funding		6	4	(2)					
	Private Sector Housing	ECC re. Mobile Homes/Sites Improvements	15	5	1	(4)		(4)	14	14	
<b>Total Housing</b>		<b>70</b>	<b>26</b>	<b>15</b>	<b>(11)</b>	<b>0</b>	<b>(11)</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>

## DISTRICT DEVELOPMENT FUND

Directorate	Description	2012/13					over/(under)spend	2013/14		2014/15	2015/16				
		Original	Probable	Actual	Difference	C/Fwd		Estimate	Adjusted	Estimate	Estimate				
		£000's	£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's				
Planning & Economic Development	Building Control Group			Salary saving re vacant posts (net of Consultants)	(63)	(106)	(120)	(14)			(14)	(36)	(36)		
	Building Control Group			Salary saving re vacant posts Ring Fenced Element	42	68	81	13			13	24	24		
	Conservation Policy			Historic Building Grant		0	2	2			2		-		
	Countrycare			BRIE - SLA	4	5	4	(1)	1		(8)	5	6	5	
	Countrycare			Protected species/habitat related consultation	9	9	1	(8)			(8)	9	9	9	
	Countrycare			Externally Funded Income			(17)	(17)			(17)				
	Development Control			Contingency for Appeals	25	66	68	2	(2)		-	50	48		
	Development Control			Fees & Charges-additional large applications		(40)	(72)	(32)			(32)		-		
	Development Control			Pre Application Consultants Fees - saving		(10)	(6)	4			4	(10)	(10)		
	Development Control			Pre Application Fees(Increase)/Reduction		(19)	(17)	2			2	(4)	(4)		
	Economic Development			Economic Development Strategy	3	6	6	-			-		-		
	Economic Development			Business Promotion & Support		(7)	(1)	6			6		-		
	Economic Development			LABGI regeneration/Admin Project Assistant	12	12	2	(10)	10		-		10		
	Economic Development			Town Centres Support			-	-			-	35	35		
	Economic Development			Portas Grant			(10)	(10)	10		-		10		
	Forward Planning			Admin Assistant	21	21	14	(7)			(7)		-		
	Forward Planning			Local Plan	586	595	303	(292)	292		-	282	574	152	
	Forward Planning			Local Plan St Johns Rd Development		25	25	-			-		-		
	Forward Planning			Senior Planner	22	38	34	(4)			(4)		-		
	Planning Services			Planning Delivery Grant 4	17	24	-	(24)	17		(7)		17		
	Planning Services			Records Scanning		25	25	-			-		-		
	Town Centre Regeneration			Waltham Abbey Regeneration Projects	46	21	(7)	(28)	28		-	21	49		
	<b>Total Planning &amp; Economic Development</b>				<b>724</b>	<b>733</b>	<b>315</b>	<b>(418)</b>	<b>356</b>		<b>(62)</b>	<b>376</b>	<b>732</b>	<b>166</b>	<b>0</b>
<b>Total Service Specific District Development Fund</b>				<b>1,116</b>	<b>947</b>	<b>132</b>	<b>(815)</b>	<b>823</b>		<b>8</b>	<b>931</b>	<b>1,754</b>	<b>236</b>	<b>19</b>	
Other Items	Capital Expenditure Funded from Revenue			13	13	13	-			-		-			
	Lost Investment Interest			267	245	245	-			-	201	201	151	115	
	Second Homes Discount Allowance			(75)	(60)	(60)	-			-		-			
	Interest on M25 land compensation				(237)	(237)	-			-		-			
	Council Tax Freeze			(204)	(204)	(204)	-			-	(80)	(80)	(80)		
	Right to challenge grants					(13)	(13)	13		-		13			
	Reimbursement of Principal re Heritable				(234)		234			234	(68)	(68)			
<b>Total District Development Fund</b>				<b>1,117</b>	<b>470</b>	<b>(124)</b>	<b>(594)</b>	<b>836</b>		<b>242</b>	<b>984</b>	<b>1,820</b>	<b>307</b>	<b>134</b>	

## DISTRICT DEVELOPMENT FUND

Service	2012/13 Original £000	2012/13 Probable £000	2012/13 Actual £000	Over/(Under) spend £000	Carry Forward £000	2013/14 Original £000	2013/14 Updated £000
Chief Executive	18	56	(51)	0	107	(89)	18
Corporate Support Services	242	(7)	(150)	44	187	244	431
Deputy Chief Executive	43	136	53	(1)	82	73	155
Environment & Street Scene	2	38	35	42	45	296	341
Finance & ICT	17	(35)	(85)	(4)	46	17	63
Housing	70	26	15	(11)	0	14	14
Planning & Economic Development	724	733	315	(62)	356	376	732
<b>Total DDF Expenditure</b>	<b>1,116</b>	<b>947</b>	<b>132</b>	<b>8</b>	<b>823</b>	<b>931</b>	<b>1,754</b>
<b>Funding Analysis</b>							
Transfer from DDF							
Transfer to/(from) General Fund	1,116	947	132			931	1,754
<b>Total DDF Funding</b>	<b>1,116</b>	<b>947</b>	<b>132</b>			<b>931</b>	<b>1,754</b>
<b>DDF Earmarked Reserve</b>							
<b>Balance B/F</b>	<b>3,269</b>	<b>3,457</b>	<b>3,457</b>			<b>2,987</b>	<b>3,581</b>
Capital Expenditure Funded from Revenue	13	13	13			0	0
Lost Investment Interest	267	245	245			201	201
Second Homes Discount Allowance	(75)	(60)	(60)			0	0
Interest on M25 land compensation		(237)	(237)			0	0
Right to Challenge Grants			(13)		13	0	13
Council Tax Freeze	(204)	(204)	(204)			(80)	(80)
Reimbursement of Principal re Heritable		(234)	0			(68)	(68)
Transfer Out	1,116	947	132			931	1,754
<b>Balance C/F</b>	<b>2,152</b>	<b>2,987</b>	<b>3,581</b>		<b>836</b>	<b>2,003</b>	<b>1,761</b>

## DISTRICT DEVELOPMENT FUND 2012/13 - 2013/14

Directorate	Description	C/Fwd £000's	Year Approved
<b>Chief Executive</b>	Furniture Exchange Scheme	15	2012
	Efficiency Challenge Programme (RIEP)	14	2011
	LLPG staffing	100	2013
	LLPG staffing HRA Contribution	(22)	2013
		<b>107</b>	
<b>Corporate Support Services</b>	Council Asset Rationalisation	21	2011
	Council Asset Rationalisation HRA Contribution	(3)	2011
	Removal of Personal Search charges(Claims)	93	2010
	Planned Building Maintenance Programme	76	2013
		<b>187</b>	
<b>Deputy Chief Executive</b>	Redundancy	6	2012
	North Weald Airfield Action Plan.	64	2013
	Aviation Consultant	12	2012
		<b>82</b>	
<b>Environment &amp; Street Scene</b>	Inspections	1	2012
	Expenditure of government grant	6	2013
	Safety of Bund	1	2012
	Contaminated land investigations	22	2011
	Publicity	10	2011
	Advertising	1	2012
	Abandoned vehicles contract	4	2011
		<b>45</b>	
<b>Finance &amp; ICT</b>	Legal Fees re Bailiffs in Liquidation	2	2011
	Atlas Project Expenditure	7	2011
	Transitional Funding	18	2013
	Welfare Reform Grant	19	2013
		<b>46</b>	
<b>Housing</b>		<b>0</b>	
<b>Planning &amp; Economic Development</b>	BRIE - SLA	1	2011
	Contingency for Appeals	(2)	2013
	LABGI regeneration/Admin Project Assistant	10	2013
	Portas Grant	10	2013
	Local Plan	292	2013
	Planning Delivery Grant 4	17	2010
	Waltham Abbey Regeneration Projects	28	2012
		<b>356</b>	
<b>Other Items</b>	Right to challenge grants	<b>13</b>	2013
		<b>836</b>	