

Supplementary Committee Agenda



**Epping Forest
District Council**

Finance and Performance Management Cabinet Committee Thursday, 26th June, 2014

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

Time: 6.30 pm

Democratic Services: Rebecca Perrin, The Office of the Chief Executive
Tel: 01992 564532 Email:
democraticservices@eppingforestdc.gov.uk

6.a Provisional Revenue Outturn 2013/14. (Pages 3 - 16)

(Director of Resources) To consider the attached report (FPM-003-2014/15).

This page is intentionally left blank

Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Report Reference: FPM-003-2014/15

Date of meeting: 26 June 2014

Portfolio: Finance

Subject: Provisional Revenue Outturn 2013/14.

Responsible Officer: Peter Maddock (01992 564602)

Democratic Services Officer: Rebecca Perrin (01992 564532).

Recommendations/Decisions Required:

- (1) That the provisional 2013/14 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 £682,000 District Development Fund expenditure be noted ; and
- (3) That the carry forward of £112,000 HRA Service Enhancement Fund expenditure be noted;

Executive Summary

This report provides an overall summary of the revenue outturn for the financial year 2013/14.

Reasons for proposed decision:

To note the provisional revenue outturn.

Other options for action:

No other options available.

General Fund

1. The table below summarises the revenue outturn for the Continuing Services Budget (CSB) of the General Fund and the consequential movement in balances for 2013/14.

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
General Fund					
Net Expenditure after Adjustments (CSB)	14,368	14,484	14,219	(149)	(265)
Government Grants and Local Taxation	14,324	14,324	14,610	(286)	(286)
(Contribution to)/from Balances	44	160	(391)	(435)	(551)
Opening Balances – 1/4/13	(9,671)	(9,671)	(9,671)	-	-

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
(Contribution to)/from Balances	44	160	(391)	(435)	(551)
Closing Balances – 31/3/14	(9,627)	(9,511)	(10,062)	(435)	(551)

2. Net expenditure (CSB) for 2013/14 totalled £14.219 million, which was £149,000 (1.0%) below the original estimate and £265,000 (1.9%) below the revised. When compared to a gross expenditure budget of approximately £75 million, the variances can be restated as 0.2% and 0.35% respectively.
3. There were also improvements in the funding position as this shows an increase of £286,000 however this is not the full story as movements between the Collection Fund (where Council Tax and Business Rates are accounted for) and the General Fund are governed by specific regulations.
4. The Collection Fund is an account that holds income relating to this Authority as well as the major preceptors. These are Essex County Council, the Police and Fire Authorities. These authorities notify this Council of their funding requirement from the collection fund and as a result a precept is paid to this Councils General Fund and the major preceptors. To ensure a degree of certainty these figures are fixed in advance of the start of the financial year. Any reductions in income, for example successful appeals on Business Rates assessments, do not affect the General Fund in the year that they occur, rather they affect future years when the Collection Fund deficit that is created has to be made up by both the General Fund and Major Preceptors.
5. The deficit on the business rates collection fund has occurred for two reasons. Firstly there was a particularly large change to the rating list relating to a pipeline that runs through the district. It was originally included in the Council's rating list however it has now been ruled to be part of the power station to which it is connected which lies within a neighbouring district.
6. Secondly, as part of the closing down process a provision to cover future rating appeals has to be made which has required an assessment of the likelihood or otherwise of outstanding appeals being successful. Needless to say there is a significant degree of uncertainty surrounding this process and the value put on the provision for appeals is an estimate based on the most up to date information available at this time. The larger the provision for appeals being made the larger the deficit on the fund created.
7. The Councils portion of the Business Rates collection fund deficit at the end of March 2014 was some £394,000 which will need to be paid back over the next two years, thus adversely affecting the future funding available to the General fund.
8. The additional Funding comes partly from the safety net payment generated by the fall in Business rates income (£169,000) but because it is accounted for in the General Fund shows in 2013/14.
9. 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	15,171	15,191	14,816	(355)	(375)
In Year Growth	436	902	940	504	38
In Year Savings	(1,239)	(1,609)	(1,537)	(298)	72
Total Continuing Services Budget	14,368	14,484	14,219	(149)	(265)
DDF – Expenditure	1,626	2,592	1,704	78	(888)
DDF – One Off Savings	(642)	(1,921)	(2,135)	(1,493)	(214)
Total DDF	984	671	(431)	(1,415)	(1,102)
Total Net Expenditure	15,352	15,155	13,788	(1,564)	(1,367)

Continuing Services Budget

10. CSB expenditure was £149,000 below the original estimate and £265,000 lower than the revised. Variances have arisen on both the opening CSB and the in year figures. The opening CSB is £375,000 lower than the revised estimate and the in year figures, £110,000 higher than the revised estimate.
11. In contrast to recent years, when measured against the Original Budget, salaries were overspent by £60,000. Actual salary spending for the authority in total, including agency costs, was some £19.944 million compared against an original estimate of £19.884 million. Whilst the General Fund was overspent by around £160,000 the HRA was underspent by around £100,000. The General Fund overspend was due in part to additional staffing in the Deputy Chief Executive directorate but this was paid for by external funding secured too late to be included in the budget. However generally vacancy levels fell below the 2.5% allowed for in the budget. The underspend on the HRA fell mostly on the Housing Repairs Fund as it related to vacancies in the Housing Works Unit. When comparing to the Revised Estimate there was a General Fund underspend of around £180,000 as budgets had been adjusted for known variations and some recruitment took longer than expected .
12. There was one other significant CSB saving when compared to the revised estimate, this being an underspend of £213,000 on Housing Benefits due in part to adjustments relating to past years and the identification of overpayments. The Gross Expenditure on Benefits was £38m so even a small percentage variance, (in this case a little over half of one per cent), can produce quite large figures in terms of under or overspend. Having said that an additional amount has been put into the Bad and Doubtful debts provision to provide against a proportion of these debts becoming uncollectable
13. As always there were a number of smaller underspends that when added together became somewhat more significant.
14. The original in year CSB savings figure of £803,000 became an in year savings figure of £707,000. The largest item related to the Market at North Weald Airfield where an original CSB income loss of £174,000 became £348,000. The popularity of the market has dwindled somewhat in recent times and members agreed to reduce the weekly rent payable by the market operator rather than risk seeing the market cease altogether. There were a number of items representing additional income or savings such as a significant rental review at Brooker Road and savings on the waste management contract gate fees however these were offset by increased costs as a result of auto enrolment for pensions and reduced council tax court cost income. The actual in year CSB savings were lower than both the Original and Revised at £597,000 primarily because the gate fee savings did not materialise. The second half of the year saw an increase in food and

garden waste recycling for which the gate fee charge of £63 is passed on to the Council by the contractor. This was an increase in recycling when compared to the two previous years and could be partly due to the mild wet winter. Full details of items within the CSB growth figures can be found at appendix A.

District Development Fund

15. Net DDF expenditure was expected to be £984,000 in the original estimate and £671,000 in the revised estimate. In the event the DDF showed net income of £431,000. This is £1,415,000 below the original and £1,102,000 below the revised. There are requests for carry forwards totalling £682,000 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.
16. As spending is £1,102,000 below the revised estimate but carry forwards of £682,000 have been requested, a net underspend of £420,000 is shown at the end of Appendix B.
17. The DDF reduced between the Original and Revised position by some £313,000, this was mainly due to new items identified during 2013/14, the three main items being £400,000 for section 31 grant relating to Small Business Rate Relief granted. It had been known that the Government would pay some Section 31 Grant but the actual announcement came very late in the year. A £209,000 one off saving for Non Domestic rates on the Civic Offices backdated to 2010 and offsetting expenditure for severance costs arising from the implementation of the new Directorate structure, of £211,000.
18. There were a number of items contributing to this underspend such as Additional Development Control and Pre-Application charges (£62,000), Additional monies relating to various grants from Central Government none of which we were informed of until February or later (£85,000), savings on the Audit fees primarily relating to grant claim work (£44,000), savings on the Building Maintenance Programme (£86,000) Transfer into the DDF of the residual Balance on the Pensions Increase Reserve (£65,000) and additional Parking related income (£61,000). With regard to the Pensions Increase Reserve, this was set up some years ago to fund increases in pension deficit payments however a decision was made by members during 2011/12 to fund all of this from the CSB so there is therefore no need for this reserve going forward. At the end of 2012/13 this reserve held £65,200.
19. Appendix D lists the DDF items requested for carry forward.

Housing Revenue Account

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

Housing Revenue Account	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Revenue Expenditure	14,114	13,982	13,929	(185)	(53)
Depreciation	18,418	12,851	13,110	(5,308)	259
Total Expenditure	32,532	26,833	27,039	(5,493)	206
Gross Dwelling Rents	31,080	30,966	30,701	379	265
Other Rents and Charges	2,896	2,911	2,853	43	58
Total Income	33,976	33,877	33,554	422	323

Housing Revenue Account	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Net Cost of Service	(1,444)	(7,044)	(6,515)	(5,071)	529
Interest and Other Transfers	(453)	(460)	(489)	(36)	(29)
Interest Payable	5,571	5,532	5,526	(45)	(6)
Transfer from Major Repairs Reserve	(11,496)	(5,929)	(5,349)	6,147	580
Net Operating Income	(7,822)	(7,901)	(6,827)	995	1,074
Appropriations					
Capital Expenditure Charged to Revenue	4,200	4,200	4,200	-	-
Transfer to Self-Financing Reserve	3,180	3,180	3,180	-	-
Transfer to Service Enhancement Fund	-	272	(58)	(58)	(330)
Other	314	142	98	(216)	(44)
Deficit/(Surplus) for Year	(128)	(107)	593	721	700
Opening Balance – 1/4/13	(3,375)	(3,375)	(3,375)	-	-
Deficit/(Surplus) for year	(128)	(107)	593	721	700
Closing Balance – 31/3/14	(3,503)	(3,482)	(2,782)	721	700

21. A Surplus within the HRA of £128,000 and £107,000 was expected within its original and revised revenue budgets respectively, the actual outturn was a deficit of £593,000.
22. There were savings on Revenue Expenditure of £53,000 when compared to the revised position. It was expected that the introduction of the universal credit would push up rent arrears however this has been delayed and rent arrears have actually fallen meaning a significantly lower contribution to the Bad and Doubtful debts provision was necessary.
23. Income from Dwelling Rents was down on expectations as there was a surge in sales in the second half of the year. Other Charges were also down on expectations due in part to a reduction of £32,000 in the reimbursement from the General Fund for grounds maintenance on council estates and a reduction in garage rent income (£7,000).
24. The calculation of the depreciation charge relating to Council Dwellings is based on shorter replacement cycles than that prior to the introduction of HRA self-financing. Whilst initially a significant increase in the charge was expected following discussions with the external auditors a more appropriate approach was agreed which reduced the charge down to a little over £13.1 m. Having said that under current arrangements much of this is reversed back to the HRA anyway.
25. The reversal from the Major Repairs Reserve (MRR) to the HRA was lower than anticipated. This is due to a correction made resulting from the 2012/13 final accounts audit and amounted to £416,000. This has had the effect of increasing the Balance on the MRR at the expense of the HRA itself. In 2014/15 the financing of the Capital programme will be reviewed and both the MRR and HRA can be put back to the position that they would have been in had this adjustment not been carried out.
26. When HRA Self Financing was introduced it became clear that more money would be available for service improvements and enhancements. Each year an amount is allocated for service enhancement based on the likely funding available. There was an underspend on the programme last year and therefore £112,000 is requested for carry forward into 2014/15.

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 2013/14 £000's	Probable 2013/14 £000's	Actual 2013/14 £000's	Variance from Revised £000's
Chief Executive	Corporate Management	Chief Executive Post- Salary savings	(22)	(22)	(20)	2
	Total Chief Executive		(22)	(22)	(20)	2
Communitites	All Weather Pitch	Townmead Project	(32)	(9)	0	9
	Youth Council	Youth Council	12	12	12	-
	CCTV Cameras	Transfer replacement cameras to capital	(25)	(25)	(23)	2
	Policy Unit Group	Grant Finder subscription discontinued	(4)	(4)	(4)	-
	Total Corporate Support Services		(49)	(26)	(15)	11
Governance	Local Land Charges	ECC Charge for highways LLC search	(9)	(9)	(6)	3
	Development Control	Planning Fees increase	(50)	(24)	(24)	-
	Development Control	Pre Application Fees Increase		(32)	(32)	-
	Development Control	Publicity		(8)	(8)	-
	Building Control Ring Fenced Acc	Savings from removal Vacant Posts	(29)	(29)	(35)	(6)
	Building Control Ring Fenced Acc	Savings from removal Vacant Posts	19	19	27	8
	Building Control Ring Fenced Acc	Reduction in Fee Income		73	73	-
	Building Control Ring Fenced Acc	Reduction in Fee Income		(73)	(73)	-
	Conservation Policy	Conservation Advice SLA		12	12	-
	Performance Management	Staff Suggestion scheme		(2)	(2)	-
	Governance Directorate	Savings from removal Vacant Posts	(8)	(8)	(8)	-
	Directorate Savings	General	(5)	(5)	(5)	-
	Total Deputy Chief Executive		(82)	(86)	(81)	5

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2013/14 £000's	Probable 2013/14 £000's	Actual 2013/14 £000's	Variance from Revised £000's	
Neighbourhoods	Grounds Maintenance	Leasing costs Ransome Mowers	(10)	(10)	(10)	-	
	Leisure Facilities	Loughton Leisure management fee reduction	(66)	(66)	(66)	-	
	Land and Property	Increased Rental Income - Brooker Road	(70)	(136)	(111)	25	
	Land and Property	Increased Rental Income - David Lloyd Centre		(11)	(11)	-	
	Land and Property	Oakwood Hill Workhop Units Voids		25	25	-	
	North Weald Airfield	Loss of income Market Rents	174	348	348	-	
	Off Street Parking	Change of contractor	(23)	(23)	(23)	-	
	Off Street Parking	Loss of Penalty Notice income		52	65	13	
	Off Street Parking	NPASJ Levy		(6)	(6)	-	
	Off Street Parking	NDR Refunds			(5)	(5)	
	Fleet Operations	Reduced Income		20	20	-	
	Estates	Senior Surveyor		11	-	(11)	
	Waste Management	Gate Fees saving		(42)	23	65	
	Waste Management	Contract savings		(31)	(38)	(7)	
	Waste Management	Recycling Credits Reduction		7	8	1	
	Waste Management	Avoided Disposal Payment	(176)	(179)	(179)	-	
	Waste Management	Inter Authority Agreement, reduced ECC Income				-	
	Total Environment & Street Scene			(204)	(74)	40	114
	Resources	Directorate Savings	General	(3)	(3)	(3)	-
		External Audit	BDO fees	(30)	(30)	(30)	-
Civic Offices		NNDR Re-assesment	13	(87)	(87)	-	
Offices Waltham Abbey		Area Office Rent	(12)	(12)	(12)	-	
Offices Trapps Hill		Area Office Rent	(4)	(4)	(4)	-	
Finance & ICT		Savings from removal Vacant Posts	(63)	(63)	(63)	-	
Finance Miscellaneous		Stationery- procurement savings	(15)	(16)	(16)	-	
Finance Miscellaneous		Car Leasing (excluding HRA)	(24)	(41)	(42)	(1)	
Finance Miscellaneous		Additional Employers Pension re Auto Enrolement		40	64	24	
Housing Benefits		Housing Benefit Admin Subsidy settlement reductions	104	104	104	-	
Council Tax		Reduction in Court Cost Income		35	25	(10)	
NNDR		Fees re Enforcement action on Bad Debts	25	31	21	(10)	
			(9)	(46)	(43)	3	
Other Items	Investment Interest	Reduction due to shops transfer	60	60	60	-	
	New Homes Bonus		(550)	(566)	(591)	(25)	
	Pensions	Deficit Payments	53	53	53	-	
Total CSB			(803)	(707)	(597)	110	

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service	Original 2013/14 £000's	Probable 2013/14 £000's	Actual 2013/14 £000's	Variance from Revised £000's
				Overspends/Income not achieved	185
				Underspends/ Income Overachievement	(75)
				Net Overspend	<u>110</u>

DISTRICT DEVELOPMENT FUND

Directorate	Description	2013/14					2014/15		2015/16	2016/17		
		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	£000's
Chief Executive	Corporate Policy Making			Transformation Programme								
	Corporate Policy Making			Efficiency Challenge Programme (RIEP)								
	Corporate Policy Making			LLPG staffing								
	Corporate Policy Making			LLPG staffing HRA Contribution								
	Corporate Policy Making			Restructure Severance Pay								
	Total Chief Executive	0	75	36	(39)	39	0	215	254	0	0	
Communities	Community & Culture			Redundancy								
	Grants to Voluntary Orgs			Furniture Exchange Scheme								
	Grants to Voluntary Orgs			VAEF transport scheme								
	Safer Communities			Analysts post								
	Safer Communities			Contributions to Analysts post								
	Safeguarding			Safeguarding audit								
	Homelessness			DCLG - Rental Loan Scheme								
	Homelessness			DCLG - Rental Loan Scheme								
	Private Sector Housing			ECC re. Mobile Homes/Sites Improvements								
	Private Sector Housing			Safe and Well Scheme								
	Private Sector Housing			Safe and Well Scheme Funding								
	Communities			Externally Funded Projects								
	Communities			Externally Funded Projects								
Total Corporate Support Services	44	20	6	(14)	14	0	110	124	44	0		
Governance	Elections			No District Elections May 2013								
	Electoral Registration			Individual Registration Grant								
	Electoral Registration			Individual Registration Costs								
	Democratic Services			Committee Officer - Licensing								
	Members Allowances			Members Mileage Tax 2009-2013								
	Civic & Member			Electronic Delivery of Agendas								
	Public Relations & Information			Website Officer								
	Public Relations & Information			Contribution from Uttlesford toward post DPR/02								
	Local Land Charges			Increased Income								
	Local Land Charges			Removal of Personal Search charges(Claims) (LLC Amendment Rules 2010)								
	Planning Admin			Document Scanning								
	Planning Policy			Temporary Assistant Director Post (Economic Development)								
	Building Control Group			Salary saving re vacant posts (net of Consultants)								
	Building Control Group			Salary saving re vacant posts Ring Fenced Element								
	Development Control			Contingency for Appeals								
	Development Control			Fees & Charges-additional large applications								
	Development Control			Pre Application Consultants Fees - saving								
	Development Control			Pre Application Fees Increase								
	Planning Services			Technical Assistant - Conservation								
	Governance			Restructure - Severance Pay								
Performance Management			Salary saving Economic Development secondment									
Total Deputy Chief Executive	(104)	(72)	(217)	(145)	62	(83)	211	273	3	0		

DISTRICT DEVELOPMENT FUND

Directorate	Description	2013/14					2014/15		2015/16	2016/17		
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate	
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	
Neighbourhoods	Food Safety											
	Inspections	4	5	4	(1)	1	-	4	5			
	Inspection of Workplaces	10	16	1	(15)	15	-		15			
	Inspection of Workplaces		8	8	-		-		-			
	Inspection of Workplaces		(70)	(70)	-		-		-			
	Estates & Valuation	91	112	83	(29)	9	(20)	160	169			
	Estates & Valuation	(13)			-		-		-			
	Estates & Valuation		11	0	(11)		(11)	33	33			
	Land and Property		35	30	(5)		(5)		-			
	Land and Property	11	11	11	-		-		-			
	Public Conveniences	21	21	0	(21)	21	-		21			
	Licensing		19	8	(11)		(11)	4	4			
	Parks & Grounds	10			-		-		-			
	Parks & Grounds	(10)		(5)	(5)	5	-		5			
	Countrycare	5	4	4	-		-	4	4			
	Countrycare	9	9	8	(1)	1	-	9	10	8		
	Planning Policy				-		-	45	45			
	Economic Development	Business Promotion & Support				-		10	10			
	Economic Development	Town Centres Support/Portas Funding	35	41	18	(23)	23	39	62			
	Economic Development	Project Assistant		10	0	(10)	10	-	10			
	Economic Development	Food Task Force				-		30	30			
	Economic Development	Tourism Task Force				-		25	25			
	Forward Planning	Local Plan	282	400	297	(103)	103	321	424	30		
	Forward Planning	Maternity Cover		39	37	(2)	2	13	15			
	Forward Planning	Neighbourhood Planning			(5)	(5)	5	13	18			
	Town Centre Regeneration	Waltham Abbey Regeneration Projects	21	45	0	(45)	45	-	45			
	Loughton Leisure Centre	Slm Income Share			(8)	(8)		(6)	-			
	Waltham Abbey Swimming Pool	Slm Income Share			(7)	(7)		(6)	-			
	Onqar Sports Centre	Equipment/Signage				-	3	-	3			
	North Weald Airfield	Loss of Income - Hangar 5	14	14	14	-		4	4			
	North Weald Airfield	Loss of Income - Market Rents	125	11	56	45		45	-			
	North Weald Airfield	Safety of Bund	2	3	1	(2)	2	3	5	3		
NWA Strategy Action Plan	NWA Consultancy exercise	76	152	132	(20)	20	-	20				
Contaminated Land & Water Quality	Contaminated land investigations	14	40	1	(39)	39	25	25	39			
Waste Management	Waste contract procurement consultants	100	60	87	27	(27)	40	13				
Waste Management	Wheeled bin replacements	9	9	8	(1)	1	-	1				
Waste Management	Publicity		10		(10)	10	-	10				
Off Street Parking	Loss of Pay & Display income		43	12	(31)		(31)	-				
Off Street Parking	Increase in season ticket income			(30)	(30)		(30)	-				
Off Street Parking	NDR Refunds			(7)	(7)		(7)	-				
Street Cleansing	Surplus on recycling of street cleansing arisings		(4)	2	6		6	(18)	(18)			
Abandoned Vehicles	Abandoned vehicles contract	4	4	4	-		4	4				
Neighbourhoods	Restructure - Severance Pay		107	107	-		66	66				
Total Neighbourhoods		820	1,165	801	(364)	288	(76)	834	1,083	80	0	

DISTRICT DEVELOPMENT FUND

Directorate	Description	2013/14					2014/15		2015/16	2016/17			
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate		
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's		
Resources	Insurance Services	(3)	(3)	(6)	(3)		(3)						
	External Audit			(44)	(44)		(44)						
	NNDR	6	9	9	-		-						
	Council Tax Collection		(35)	(39)	(4)		(4)						
	Council Tax Collection	98	108	111	3		3	49	49				
	Council Tax Collection	(98)	(157)	(157)	-		-	(157)	(157)				
	Council Tax Collection		(52)	(52)	-		-	(47)	(47)				
	Council Tax Collection		15	1	(14)	14	-	47	61				
	Council Tax Collection		(62)	(62)	-		-						
	Council Tax Collection		3	3	-		-						
	Housing Benefits		7	7	-		-						
	Housing Benefits	44	45	30	(15)	15	-			15			
	Housing Benefits	(30)	(30)	(30)	-		-						
	Housing Benefits		(5)	(5)	-		-	(5)	(5)				
	Housing Benefits		17	10	(7)	7	-			7			
	Housing Benefits		(17)	(13)	4		4						
	Housing Benefits		1	4	3		3	31	31				
	Housing Benefits		(14)	(14)	-		-						
	Housing Benefits		16	11	(5)	5	-	37	42				
	Housing Benefits		(34)	(34)	-		-						
	Housing Benefits			(138)	(138)		(138)						
	Human Resources	Corporate improvements			(7)	(7)	7			7			
Civic Offices	Out of Hours Service - Severance Payments		7	0	(7)	7			32				
Civic Offices	Committee Room Tables			-	-	-	10	10					
Civic Offices	NNDR Re-assessment Civic Offices		(209)	(209)	-	-							
Non HRA Building Maintenance	Planned Building Maintenance Programme	154	171	94	(77)	77	199	276	42	30			
Total Finance & ICT		171	(219)	(530)	(311)	132	(179)	196	289	42	30		
Total Service Specific District Development Fund		931	969	96	(873)	535	(338)	1,566	2,023	169	30		
Other Items	Lost Investment Interest	201	201	186	(15)		(15)	151	151	115	78		
	Council Tax Freeze	(80)	(80)	(82)	(2)		(2)	(80)	(80)	(80)			
	Right to Challenge Grants			(16)	(16)		(16)	13	13				
	Revenue Contributions to Capital		150	3	(147)	147	-		147				
	Revenue Contributions to Capital			20	20		20						
	Additional Grant			(23)	(23)		(23)						
	Non Domestic Rates		(400)	(446)	(46)		(46)						
	NDR Income				-		-	250	250				
	Pensions				-		-	(24)	(24)				
	Reimbursement of Principal re Heritable		(68)	(169)	(169)	-	-						
Total District Development Fund		984	671	(431)	(1,102)	682	(420)	1,876	2,480	204	108		

DISTRICT DEVELOPMENT FUND

Service	2013/14 Original £000	2013/14 Probable £000	2013/14 Actual £000	Over/(Under) spend £000	Carry Forward £000	2014/15 Original £000	2014/15 Updated £000
Chief Executive	0	75	36	0	39	215	254
Communtites	44	20	6	0	14	110	124
Governance	(104)	(72)	(217)	(83)	62	211	273
Neighbourhoods	820	1,165	801	(76)	288	834	1,083
Resources	171	(219)	(530)	(179)	132	196	289
Total DDF Expenditure	931	969	96	(338)	535	1,566	2,023
Funding Analysis							
Transfer from DDF							
Transfer to/(from) General Fund	931	969	96			1,566	2,023
Total DDF Funding	931	969	96			1,566	2,023
DDF Earmarked Reserve							
Balance B/F	3,581	3,581	3,581			2,910	4,077
Lost Investment Interest	201	201	186			151	151
Council Tax Freeze	(80)	(80)	(82)			(80)	(80)
Reduction due to appeals						250	250
Pensions			0			(24)	(24)
S31 Grant NDR Income		(400)	(446)			0	0
Right to Challenge Grants			(39)			13	13
Reimbursement of Principal re Heritable	(68)	(169)	(169)			0	0
Revenue Contributions to Capital		150	23		147	0	147
Transfer In (Pensions Increase Reserve)			65				
Transfer Out	931	969	96			1,566	2,023
Balance C/F	2,597	2,910	4,077		535	1,034	1,597

DISTRICT DEVELOPMENT FUND 2012/13 - 2013/14

Directorate	Description	C/Fwd £000's	Year Approved
Chief Executive	Efficiency Challenge Programme (RIEP)	3	2012
	LLPG staffing	46	2013
	LLPG staffing HRA Contribution	(10)	2013
		39	
Communities	ECC re. Mobile Homes/Sites Improvements	2	2013
	Safe and Well Scheme	12	2014
		14	
Governance	Individual Registration Grant	4	2012
	Individual Registration Costs	1	2013
	Removal of Personal Search charges(Claims) (LLC Amendment Rules 20	2	2012
	Document Scanning	9	2013
	Contingency for Appeals	46	2012
	62		
Neighbourhoods	Inspections	1	2012
	Expenditure of government grant	15	2013
	Council Asset Rationalisation	9	2012
	Relocation of Superloo	21	2011
	Roding Valley Lake - Disabled Projects	5	2011
	Protected species/habitat related consultation	1	2012
	Town Centres Support/Portas Funding	23	2013
	Project Assistant	10	2013
	Local Plan	103	2014
	Maternity Cover	2	2014
	Neighbourhood Planning	5	2014
	Waltham Abbey Regeneration Projects	45	2012
	Equipment/Signage	3	2014
	Safety of Bund	2	2013
	NWA Consultancy exercise	20	2013
	Contaminated land investigations	39	2012
	Waste contract procurement consultants	(27)	2013
Wheeled bin replacements	1	2013	
Publicity	10	2013	
	288		
Resources	Local Council Tax Support Expenditure	14	2014
	Local Council Tax Support	15	2014
	Data Sharing Programme	7	2014
	Welfare Reform Expenditure	5	2014
	Corporate improvements	7	2014
	Out of Hours Service - Severance Payments	7	2014
	Planned Building Maintenance Programme	77	2014
	132		
Housing	Langston Road Development	147	2014
		147	
	682		