

<u>DIRECTORATE</u>	<u>2013/14</u>			<u>2012/13</u>		
	<u>EXPENDITURE</u> <u>TO 30/09/13</u>	<u>BUDGET</u> <u>PROVISION</u> <u>(ORIGINAL)</u>	<u>VARIATION</u> <u>FROM BUDGET</u> <u>(ORIGINAL)</u>	<u>EXPENDITURE</u> <u>TO 30/09/12</u>	<u>BUDGET</u> <u>PROVISION</u> <u>(ORIGINAL)</u>	<u>VARIATION</u> <u>FROM BUDGET</u> <u>(ORIGINAL)</u>
	<u>£000</u>	<u>£000</u>	<u>%</u>	<u>£000</u>	<u>£000</u>	<u>%</u>
OFFICE OF THE CHIEF EXECUTIVE	422	418	1.0	352	422	-16.6
DEPUTY CHIEF EXECUTIVE	761	708	7.5	709	672	5.5
CORPORATE SUPPORT SERVICE DIRECTORATE *	1,302	1,269	2.6	1,244	1,258	-1.1
FINANCE & ICT DIRECTORATE *	1,984	1,985	-0.1	1,893	1,959	-3.4
HOUSING DIRECTORATE *	2,709	2,781	-2.6	2,581	2,699	-4.4
ENVIRONMENT & STREET SCENE DIRECTORATE *	1,679	1,694	-0.9	1,699	1,710	-0.6
PLANNING & ECONOMIC DEVELOPMENT DIRECTORATE * (Less Building Control)	930	959	-3.0	894	898	-0.4
BUILDING CONTROL	112	129	-13.2	108	127	-15.0
TOTAL	9,899	9,943	-0.4	9,480	9,745	-2.7

* Agency costs are included in the salaries expenditure.

Please note a vacancy allowance of 2.50% has been deducted from all directorate budget provisions.

Expenditure under Deputy Chief Executive includes 3 full time posts which are externally funded. The funding was not confirmed until it was too late to be included in the Original Salary Budget. Expenditure for the 3 full time posts up to 30/09/13 amounts to 30k.

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
Major expenditure items:							
Grants to Voluntary Groups	127	79	73	66	-6	-8	Grants carried forward from previous years as committed amount to £42,612, of which £16,990 is still outstanding at the end of Quarter 2. Grants approved in the first quarter amount to £60,890 of which £26,870 has been paid out. Grants are paid out on completion of the project, or in stage payments as work is completed for larger applications. It is therefore inappropriate to make comparisons with previous years.
Voluntary Sector Support	167	76	76	76	0	0	The figures include grants to the CAB and VAEF which are paid twice yearly in 50% instalments in April and October. There have been no increases in the contribution to these organisations in 2013/14, however the VAEF occupy Homefield House and are provided with telephone & network charges for which costs are not fully recovered.
	294	155	149	142			

DIRECTORATE FINANCIAL MONITORING - CORPORATE SUPPORT SERVICES

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Building Maintenance	563	148	108	83	-40	-27	Building maintenance works are generally undertaken in the latter part of the year allowing for preparation work to take place initially. Expenditure for the first half of the current year is below the profiled budget, as flood works have taken priority.
	563	148	108	83			

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major income items:</u>							
Hackney Carriages	185	93	86	91	-7	-8	The number of applications for driver and vehicle licences has declined slightly in the second quarter of 2013/14.
Licensing & Registrations	116	58	52	36	-6	-10	The budget is profiled in equal twelfths and does not reflect the cycle of annual renewals which are due in November, but can occur between September and December.
Fleet Operations MOTs	240	129	111	129	-18	-14	MOTs are undertaken by the Fleet Operations Unit at Langston Road depot. There has been a reduction in the number of tests performed at the centre as the local dealerships have started undertaking their own tests, which has significantly affected income. The current estimates indicate that there could be a shortfall of as much as £30,000.
Local Land Charges	180	96	102	97	6	6	Local Land Charge income has exceeded the previous years and is higher than the amount budgeted. There has been an upturn in the housing market which has affected the number of searches performed.
	721	376	351	353			

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	1,117	796	758	755	-38	-5	Rents from the Industrial units at Brooker Road, Oakwood Hill, Oakwood Hill Workshop units and Langston Road are slightly below target with the second quarter including income billed in advance for the third quarter. Income from the Langston Road Seedbed Centre is being affected by an increased number of voids.
Business Premises - Shops	1,780	1,335	1,382	1,333	47	4	This income relates to non housing assets which include shops, doctors surgeries, a petrol station and public houses. Income is above target due to rent reviews, and includes rents billed in advance for the third quarter.
Land & Property	169	73	57	54	-16	-22	Commission is received from the David Lloyd Centre based on their turnover. Income relating to 2013/14 will be accounted for at the end of the year, but received during the initial part of 2014/15. Income is lower than last year due to the reletting of the health centre at Greenyards Waltham Abbey for a rent free period of 18 months.
	3,066	2,204	2,197	2,142			

2013/14 DIRECTORATE FINANCIAL MONITORING - PLANNING & ECONOMIC DEVELOPMENT

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	574	88	66	176	-22	-25	Local Plan expenditure is in line with the profiled budget but lower than the previous year. Expenditure is reliant on decision making at different stages for progression to take place and therefore inappropriate to make comparisons to previous years. The budget for 2013/14 includes a carry forward of £292,000 from the previous financial year. A supplementary DDF budget for £389K was agreed by Cabinet in July, with the project being extended into 2016/17.
	574	88	66	176			
<u>Major income items</u>							
Development Control	549	264	283	249	19	7	Development control income which is profiled on a three year average, has recovered significantly from having been under in the first quarter. Pre-application fee income is at £36,000 which is higher the full year expected budget of £7,500 this is due to the extension in the range of development types by which a fee for pre-planning application advice can be charged.
Building Control Fee Earning	459	260	189	230	-71	-27	Building Control fees are significantly lower in the first half of this year than the previous year due to a low level of building activity, and therefore applications. Additional income is being sought from possible new areas.
	1,008	524	472	479			

2013/14 DIRECTORATE FINANCIAL MONITORING - FINANCE & ICT

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		<u>Comments</u>
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Information Technology	771	652	638	612	-13	-2	Expenditure in the prior year was lower at this point in the year compared to the current year due to delays in billing. The majority of maintenance contracts for systems are paid at the beginning of the year, with only network charges continuing to be paid throughout the year.
Telephones	176	90	76	89	-13	-15	Expenditure on telephone equipment has been reduced significantly pending installation of the new Switchboard.
Bank & Audit Charges	169	26	26	5	0	2	Due to delays in invoicing by BDO, no invoices had been received in the first half of 2012/13. The 2013/14 actuals include only the first quarters invoice.
	1,116	768	740	706			
<u>Major income items:</u>							
Investment Income	446	223	213	262	-10	-4	Investment income is lower than budgetted for and the previous year. There is quite a restricted list of counterparties and lending has generally been fairly short term. Also rates are still extremely low and show no sign of improvement.
	446	223	213	262			

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	67	42	36	39	-6	-14	There is an underspend on rents payable and a saving on NDR in 2013/14.

2013/14 DIRECTORATE FINANCIAL MONITORING - HOUSING GENERAL FUND

ANNEX 7

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		<u>Comments</u>
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
		<u>Major expenditure items</u>					
Bed & Breakfast Accommodation	107	54	47	10	-7	-13	The Council is continuing to face a high demand on its Homeless Services. However, despite this, the Homeless Prevention Team will seek to prevent homelessness wherever possible. At the end of quarter 2 the Council had 8 households (6 in quarter 1) in Bed & Breakfast accommodation, however, this is likely to increase as the year progresses. The service will continue to use bed & breakfast accommodation as a last resort to homeless households it owes a duty towards under homeless legislation.
<u>Major income items</u>							
Bed & Breakfast Accommodation	107	54	47	11	-7	-13	

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,463	490	355	472	-135	-28	The major variance arises with the contractor being one month behind in invoicing. Also, there are under-spends on the publicity and bin maintenance budgets.
Street Cleansing	1,386	454	333	442	-121	-27) The contractor is currently one month behind in invoicing.
Recycling	3,268	1,158	944	1,164	-214	-18	
Highways General Fund	380	51	57	42	6	12	Tree Maintenance costs are slightly higher than budget at month 6 though this is expected be in line with the budget at the year end.
Off Street Parking	444	287	264	247	-23	-8	An under-spend on maintenance costs and a saving in Non-Domestic Rates account for a majority of the variance.
On Street Parking	0	0	0	151	0	0	Now part of North Essex Parking Partnership
North Weald Centre	207	126	110	116	-16	-13	Maintenance items are currently showing an under-spend accounting for part of the variance. The other item is a saving on Non-domestic rates, which also accounts for the difference between the two years.
Land Drainage & Contaminated Land	56	25	13	28	-12	-48	The variance relates to a timing difference on the receipt of invoices and the commissioning of works.
	7,204	2,591	2,076	2,662			

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-175	-77	-75	-33	2	-3	} No major in-year variances. The difference between years } relates to the contract payment being one month in arrears in } 2012/13 due to late invoicing. } }
Epping Sports Centre	315	129	125	97	-4	-3	
Waltham Abbey Pool	514	214	207	159	-7	-3	
Ongar Sports Centre	294	123	119	92	-4	-3	
	948	389	376	315			
<u>Major income items:</u>							
Refuse Collection	81	31	21	36	-10	-32	The major variance relates to the Tipping Away payments which are due to be invoiced shortly.
Recycling	2,479	853	915	939	62	7	Recycling credits are over-achieving against current profile.
Off Street Parking	1,018	487	442	424	-45	-9	The variance relates to Penalty Charge Notice (PCN) income being below expectations.
On Street Parking	0	0	0	271	0	0	Now part of North Essex Parking Partnership
North Weald Centre	1,095	658	603	774	-55	-8	Rental income is down due to tenants awaiting new leases from Estates Management before clearing arrears, and Market Rents are currently lower than expected.
	4,673	2,029	1,981	2,444			

	13/14 Full Year Budget £'000	Second Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	312	111	104	108	-7	-6	There is an under-spend on Document Archiving which is offset by over-spends on Legal Fees and Publicity.
Housing Repairs	5,160	2,633	2,269	1,997	-364	-14	The underspend mainly relates to the responsive repairs area of the repairs fund. The budget is profiled evenly across the year, as it is unknown when responsive repairs will be required. However voids expenditure in the prior year was lower at this point last year.
Special Services	874	366	281	247	-85	-23	The main under-spends are in utility bills; building maintenance and tree maintenance.
Interest on Loans	5,571	2,785	2,762	2,773	-23	-1	Interest rates on the variable rate loan are remaining favourable to the Council and will be adjusted in the revised estimate.
	11,917	5,895	5,416	5,125			
<u>Major income items:</u>							
Non-Dwelling Rents	898	444	425	439	-19	-4	The variance relates to a shortfall in garage rents due to higher voids.
Gross Dwelling Rent	30,992	15,204	15,147	14,586	-57	0	The variance is due to an increase in number of void properties and a higher than expected number of sales.
	31,890	15,648	15,572	15,025			