

**RESOURCES DIRECTORATE
ESTIMATES 2014/15**

Resources

Revenue Budget 2014/15

Introduction

The budget has been prepared in line with the revised management structure that comes into effect from 1 April 2014. As a result of the restructure staff savings have been achieved and these have been allocated as far as practically possible to the Directorate where the savings will fall. An assessment has also been made of the effect on the Housing Revenue Account. The exact allocation of the savings between the General Fund and Housing Revenue Account will not be known until the 2014/15 budget is revisited in late 2014.

The Resources 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.

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 current service cost element of the pension scheme relating to those employees currently in service. These figures have increased however in calculating the amount to charge against the Council Tax an amount is reversed out in the budget summary to bring the figures back to the Councils contributions to the Fund.

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 2014/15 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

Even though the Directorate Structure has changed, 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. The additional DDF requirements and the ongoing savings as a result of the restructure are shown as part of the Support and Trading Services and these figures do not come back to zero because of this.

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.

Resources

General Fund Estimate Summary

2012/13		2013/14		2014/15		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable</i>		Gross Expend	Gross Income	Net Expend
<i>£000</i>	<i>£000</i>	<i>Outturn</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
		<i>£000</i>				
Direct Services						
471	1,045	733	Housing Benefits	39,708	38,818	890
1,181	1,185	1,049	Local Taxation	1,828	669	1,159
261	(192)	387	Other Activities	417	27	390
1,913	2,038	2,169	Total (Transferred to GF Summary)	41,953	39,514	2,439
Support and Trading Services						
2,348	2,458	2,359	Finance Support Services	2,514	34	2,480
1,287	1,339	1,398	Other Support Services	1,393	5	1,388
3,073	3,057	2,991	ICT Services	3,106	0	3,106
2,417	2,663	2,610	Accommodation Services	2,941	17	2,924
(9,125)	(9,517)	(9,335)	Recharged to Services	(9,957)	(56)	(9,901)
0	0	23	Total	(3)	0	(3)
1,913	2,038	2,192	Directorate Total	41,950	39,514	2,436
2,027	1,876	2,434	Continuing Services Budget			2,128
98	142	210	Continuing Services Budget - Growth			121
(145)	(151)	(256)	Continuing Services Budget - Savings			(31)
1,980	1,867	2,388	Total Continuing Services Budget			2,218
120	302	399	District Development Fund - Expenditure			405
(187)	(131)	(595)	District Development Fund - Savings			(187)
(67)	171	(196)	Total District Development Fund			218
1,913	2,038	2,192	Directorate Total			2,436

Resources

Development Fund & Growth Items

		Original 2013/14 £000's	Probable 2013/14 £000's	Original 2014/15 £000's
CSB Growth Items				
Housing Benefits	Housing Benefit Admin Subsidy settlement reductions	104	104	26
NNDR	Fees re Enforcement action on Bad Debts	25	31	
Council Tax	Reduction in Court Cost Income		35	
Finance Miscellaneous	Removal of Vacant Posts - Savings	(63)	(63)	
Finance Miscellaneous	Stationery - Procurement Savings	(15)	(16)	
Finance Miscellaneous	Car Leasing review - Excluding HRA	(24)	(41)	(15)
Finance Miscellaneous	Employers Superannuation on Non-Contracted Overtime			38
Finance Miscellaneous	Additional Employers Pension re Auto Enrolment		40	57
External Audit	BDO Fees	(30)	(30)	
Civic Offices	NNDR Re-assessment	13	(87)	
Civic Offices	Out of Hours Service			(13)
Offices Trapps Hill	Area Office Rent	(4)	(4)	
Offices Waltham Abbey	Area Office Rent	(12)	(12)	
Directorate Restructure	Savings			(3)
Directorate Savings	General	(3)	(3)	
		<u>(9)</u>	<u>(46)</u>	<u>90</u>

		Original 2013/14 £000's	Probable 2013/14 £000's	Original 2014/15 £000's
Development Fund Items				
Insurance Services	Additional income re Uttlesford Insurance work	(3)	(3)	
NNDR	New Burdens Small Business Rate Relief Costs	6	9	
Council Tax Collection	Single Person Discount Review net of costs		3	
Council Tax Collection	Temporary Additional Staffing	98	108	49
Council Tax Collection	Technical Agreement Contributions	(98)	(157)	(140)
Council Tax Collection	Bailiffs in Liquidation Income net of costs		(35)	
Council Tax Collection	Collection Investment		(52)	(47)
Council Tax Collection	Local Council Tax Support Expenditure		15	47
Council Tax Collection	Local Council Tax Support New Burdens Grant		(62)	
Housing Benefits	Local Council Tax Support	44	45	
Housing Benefits	Housing Benefit Admin - Additional Admin Subsidy	(30)	(30)	
Housing Benefits	Atlas Project Expenditure		7	
Housing Benefits	Hardship Fund		(5)	
Housing Benefits	Data Sharing Programme		17	
Housing Benefits	Data Sharing Programme		(17)	
Housing Benefits	Transitional Funding		1	31
Housing Benefits	Transitional Funding - Grant		(14)	
Housing Benefits	Welfare Reform Expenditure		16	37
Housing Benefits	Welfare Reform Changes		(34)	
Civic Offices	NNDR Re-assessment		(209)	
Civic Offices	Out of Hours Service - Severance Payments		7	32
Civic Offices	Committee Room Tables			10
Non HRA Building Maintenance Resources	Planned Building Maintenance Programme	154	171	199
	Restructure - Severance Pay		23	
		<u>171</u>	<u>(196)</u>	<u>218</u>

Resources

Housing Benefits

Rent Rebates

This relates to housing benefits paid to tenants of Housing Revenue Account properties. The caseload for Rent Rebate claimants has reduced in 2013/14 as well as a number having their spare room subsidy removed. The increase in costs is therefore due to rents increasing.

The decrease in net cost of rent rebates of £126,000 in the 2013/14 probable outturn and the estimate 2014/15 relates to a lower subsidy to total cost ratio resulting from a change in the level of eligible overpayments and error and administrative delay, where subsidy paid by the DWP has increased since the prior year.

Rent Allowances

This relates to housing benefits paid to claimants in the private rented and housing association sector. The budget for the probable outturn 2014/15 reflects an increase in caseload for rent allowances and related subsidy. Grant entitlement has been assessed on the basis of the latest mid year subsidy claim and information available. The improved net position of £55,000 relates to a higher subsidy to cost ratio resulting from changes in the levels of overpayments identified.

Non HRA Rent Rebates

This relates to homeless people placed in Bed and Breakfast accommodation. Expenditure has been kept relatively low as the Housing Options team have generally been able to avoid its use unless absolutely necessary.

Benefits Administration

The budget relates to the cost of administration for all the benefits above, and is partly offset by subsidy from the Government. In 2014/15 Housing Benefit and Local Council Tax Support Administration Subsidy now comes from two sources, the Department for Worked Pensions and the Department for Communities and Local Government. There has been an overall reduction of £56,000 but only £26,000 of this is CSB as 2013/14 had included £30,000 of additional DDF monies.

Fraud Investigation

This budget includes the cost and overheads of investigating fraudulent benefit claims. The slight increased cost in the probable outturn 2013/14 and 2014/15 budget is a result of higher recharges from the Housing Benefits Group.

Resources

Housing Benefits

2012/13	2013/14			2014/15		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(202)	33	(93)	Rent Rebates	17,048	17,146	(98)
10	0	0	Council Tax Benefit	0	0	0
(411)	(318)	(372)	Rent Allowances	20,664	21,037	(373)
41	22	28	Non-HRA Rent Rebates	75	47	28
(562)	(263)	(437)	Total Benefits	37,787	38,230	(443)
895	1,089	940	Benefit Administration	1,613	508	1,105
138	219	230	Fraud Investigation	308	80	228
1,033	1,308	1,170	Total Administration	1,921	588	1,333
471	1,045	733	Total (Transferred to Summary)	39,708	38,818	890
522	927	643	Continuing Services Budget			796
45	104	104	Continuing Services Budget - Growth			26
(28)	0	0	Continuing Services Budget - Savings			0
539	1,031	747	Total Continuing Services Budget			822
53	44	86	District Development Fund - Expenditure			68
(121)	(30)	(100)	District Development Fund - Savings			0
(68)	14	(14)	Total District Development Fund			68
471	1,045	733	Directorate Total			890

Resources

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 2013/14 includes a reimbursement of £35,000 for costs and interest relating to a company which previously provided bailiff services to the council but went into liquidation. A CSB item of £35,000 relating to a reduction in court cost income is also included in the probable outturn.

DDF of £62,000 for the Local Council Tax New Burdens Grant is phased to be spent £15,000 probable outturn 2013/14 and £47,000 estimate 2014/15.

The agreed technical changes to council tax will bring in additional income to the collection fund and in order to manage these changes some additional resources have been brought in. This is funded proportionally by the major preceptors and the Council.

NNDR

The probable outturn 2013/14 includes CSB growth of £31,000 for professional fees for enforcement action on bad debts and a DDF of £9,000 for new burdens small business rate relief.

There is also a reduction in the cost of collection allowances from central government received by the council in relation to NNDR.

Resources

Local Taxation

2012/13	2013/14			2014/15		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
1,127	1,109	949	Council Tax Collection	1,547	483	1,064
54	76	100	NNDR Collection	281	186	95
1,181	1,185	1,049	Total (Transferred to Summary)	1,828	669	1,159
1,156	1,154	1,154	Continuing Services Budget			1,250
0	25	66	Continuing Services Budget - Growth			0
(15)	0	0	Continuing Services Budget - Savings			0
1,141	1,179	1,220	Total Continuing Services Budget			1,250
40	104	135	District Development Fund - Expenditure			96
0	(98)	(306)	District Development Fund - Savings			(187)
40	6	(171)	Total District Development Fund			(91)
1,181	1,185	1,049	Directorate Total			1,159

Resources

Other Activities

Concessionary Fares

The ongoing budget relates to rail passes and London Transport blind passes where the Council has a responsibility for the costs until the pass holders 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 2013/14 probable outturn and 2014/15 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.

New legislation means that every employer must automatically enrol workers into a workplace pension scheme if they are aged between 22 and State Pension age, earn more than £9,440 a year and work in the UK. The Council carried out this process from November and growth of £40,000 has been included in the probable outturn and £57,000 in the estimated outturn for 2014/15, for the General Fund element of these costs.

From April 2014 non contracted overtime is subject to employers pension contributions, therefore 15.9% of the estimated General Fund non contractual overtime has been included here as it is not known which budget headings this will actually fall on.

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. This has increased slightly in recent years.

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 £224,030 in 2014/15, which is equivalent to 1.5% of Non-HRA salaries. This is a reduction of 1% when compared to the vacancy allowance for 2013/14 original estimate which was 2.5%. This is because a number of long term vacancies were deleted from the establishment in January 2013, which had previously been part of the vacancy allowance.

Provision for Bad and Doubtful Debts

Taking into consideration the current economic climate and the actual write-offs for 2012/13, the provision is set at £50,000 for both 2013/14 and 2014/15.

Resources

Other Activities

2012/13	2013/14			2014/15		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(18)	11	9	Concessionary Fares	9	0	9
82	6	152	Finance Miscellaneous	376	0	376
27	20	28	NNDR Discretionary Relief	28	0	28
121	131	148	Non-Distributed Costs	178	27	151
212	168	337	Total Other Activities	591	27	564
0	(360)	0	Vacancy Allowance	(224)	0	(224)
49	0	50	Provision for Bad & Doubtful Debts	50	0	50
49	(360)	50	Total Contingency Items	(174)	0	(174)
261	(192)	387	Total (Transferred to Summary)	417	27	390
332	(90)	467	Continuing Services Budget			310
0	0	40	Continuing Services Budget - Growth			95
(48)	(102)	(120)	Continuing Services Budget - Savings			(15)
284	(192)	387	Total Continuing Services Budget			390
0	0	0	District Development Fund - Expenditure			0
(23)	0	0	District Development Fund - Savings			0
(23)	0	0	Total District Development Fund			0
261	(192)	387	Directorate Total			390

Resources

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. The reduction in the budget for the 2013/14 probable outturn and 2014/15 relates to the transfer of the Executive Assistant's salary and overhead costs to the Chief Executive group.

Accountancy

The reduction in the probable outturn for 2013/14 relates to vacant posts during the year and a change in the allocation of central overhead support services.

The budget for 2014/15 covers the cost of a full establishment for accountancy and an increase in pension costs.

Accounts Payable

There are no significant changes to this budget.

Insurance and Credit control

The reduction in the costs for the probable outturn for 2013/14 relates to flexible retirement and part time working arrangements within the department.

Treasury Management

There are no significant changes to this budget.

Cashiers

The reduction in the budget is as a result of closing the cash desk at Waltham Abbey Town Hall and a reallocation of central overhead charges for cash collection and control activities.

Audit and Bank Charges

The costs here relate to charges made by BDO 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.

There are no significant changes to this budget.

Finance Administration & Procurement

The reduction in the probable outturn for 2013/14 relates to the vacancy of the Senior Finance Officer responsible for finance administration and procurement.

Resources

Finance Support Services

2012/13	2013/14			2014/15		
Actual £000	Original Estimate £000	Probable Outturn £000		Gross Expend £000	Gross Income £000	Net Expend £000
473	490	481	Finance Policy Group	465	0	465
600	659	646	Accountancy	685	0	685
165	177	171	Accounts Payable	175	0	175
198	210	194	Insurance and Credit Control	230	19	211
71	76	72	Treasury Management	74	0	74
406	378	361	Cashiers	390	15	375
182	178	176	Audit / Bank Charges	177	0	177
253	290	258	Finance Admin & Procurement	318	0	318
2,348	2,458	2,359	Total (Transferred to Summary)	2,514	34	2,480
2,404	2,491	2,392	Continuing Services Budget			2,483
0	0	0	Continuing Services Budget - Growth			0
(26)	(30)	(30)	Continuing Services Budget - Savings			(3)
2,378	2,461	2,362	Total Continuing Services Budget			2,480
0	0	0	District Development Fund - Expenditure			0
(30)	(3)	(3)	District Development Fund - Savings			0
(30)	(3)	(3)	Total District Development Fund			0
2,348	2,458	2,359	Directorate Total			2,480

Resources

Other Support Services

Human Resources

The new apprenticeship scheme which the council is running for school leavers has led to an increase in the costs of the corporate improvement budget which forms part of the overall budget.

Payroll

The increase in the probable outturn includes £16,000 of overtime monies for the payroll staff due to the implementation of a new payroll system.

Administrative and Secretarial

The increase in this budget relates to increases in Pension costs and increases in the cost of supplies and services, particularly postage, toner cartridges and new equipment.

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.

The reduction in the budget between the original budget 2013/14 and 2014/15 budget is due to salary savings by the deletion of the reprographics supervisor post on their retirement.

Resources

Other Support Services

2012/13 Actual £000	2013/14 Original Estimate £000	2013/14 Probable Outturn £000		Gross Expend £000	2014/15 Gross Income £000	Net Expend £000
432	516	548	Human Resources	553	0	553
145	132	144	Payroll	137	1	136
423	407	422	Administrative & Secretarial	446	1	445
287	284	284	Reprographics	257	3	254
1,287	1,339	1,398	Total (Transferred to Summary)	1,393	5	1,388
1,302	1,339	1,398	Continuing Services Budget			1,388
0	0	0	Continuing Services Budget - Growth			0
(6)	0	0	Continuing Services Budget - Savings			0
1,296	1,339	1,398	Total Continuing Services Budget			1,388
0	0	0	District Development Fund - Expenditure			0
(9)	0	0	District Development Fund - Savings			0
(9)	0	0	Total District Development Fund			0
1,287	1,339	1,398	Directorate Total			1,388

Resources

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 2013/14 relates to a reallocation of central overheads. The budget for 2014/15 includes additional asset charges of £44,000 relating to capital equipment and software purchases for system upgrades. The assets are depreciated over their useful life, in this case assessed at five years.

Telephones

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

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 increase in the budget relates to a re-allocation of charges from the central computer budget due to the redevelopment and increased functionality of the corporate website.

GIS

There has been minimal staff related reduction to the budget in both years.

Resources

ICT Support Services

2012/13 Actual £000	2013/14 Original Estimate £000	2013/14 Probable Outturn £000		Gross Expend £000	2014/15 Gross Income £000	Net Expend £000
2,237	2,190	2,135	ICT	2,215	0	2,215
532	568	547	Telephones	576	0	576
171	158	173	Website	178	0	178
133	141	136	GIS	137	0	137
3,073	3,057	2,991	Total (Transferred to Summary)	3,106	0	3,106
3,077	3,057	2,991	Continuing Services Budget			3,106
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
3,077	3,057	2,991	Total Continuing Services Budget			3,106
0	0	0	District Development Fund - Expenditure			0
(4)	0	0	District Development Fund - Savings			0
(4)	0	0	Total District Development Fund			0
3,073	3,057	2,991	Directorate Total			3,106

Resources

Accommodation Services

Building Maintenance

The increase in funding for the maintenance costs for this budget includes a DDF Carry forward of £76,000 from the original 2013/14 budget and a change in the reallocation of central overhead support 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.

A DDF saving of £209,000 is included in 2013/14 probable outturn and an ongoing CSB saving of £87,000 for non domestic rates after a recent reassessment was undertaken.

Superintendents / Duty Officers

The small increase in the budget for superintendents relates to pay inflation and an increase in pension costs.

The 2014/15 original estimate includes one off severance payments of £32,000 for the duty officers. From early 2014/15 a new civic offices security contract and an out of hours service provided by Mears will replace the current service. Net savings of £18,000 to the Council will be achieved.

Catering (Civic Offices)

The budget relates to the cost of vending machine provision. There are no significant variances in comparison to historic budgets.

Resources

Accommodation Services

2012/13 Actual £000	2013/14 Original Estimate £000	2013/14 Probable Outturn £000		Gross Expend £000	2014/15 Gross Income £000	Net Expend £000
560	736	892	Building Maintenance	925	0	925
1,587	1,660	1,446	Office Accommodation	1,738	17	1,721
122	123	125	Superintendents	129	0	129
126	123	126	Duty Officers	128	0	128
22	21	21	Catering (Civic Offices)	21	0	21
2,417	2,663	2,610	Total (Transferred to Summary)	2,941	17	2,924
2,337	2,512	2,744	Continuing Services Budget			2,696
53	13	0	Continuing Services Budget - Growth			0
0	(16)	(103)	Continuing Services Budget - Savings			(13)
2,390	2,509	2,641	Total Continuing Services Budget			2,683
27	154	178	District Development Fund - Expenditure			241
0	0	(209)	District Development Fund - Savings			0
27	154	(31)	Total District Development Fund			241
2,417	2,663	2,610	Directorate Total			2,924

RESOURCES

SUBJECTIVE ANALYSIS 2014/2015 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
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Housing Benefits															
Rent Rebates					17,047,880			17,047,880				17,145,860		17,145,860	(97,980)
Council Tax Benefit								-						-	-
Rent Allowances					20,664,000	70		20,664,070				21,036,500		21,036,500	(372,430)
Non-HRA Rent Rebates					75,000			75,000				47,400		47,400	27,600
Benefit Administration	978,840		18,550	126,200		484,280	5,040	1,612,910				508,030	0	508,030	1,104,880
Fraud Investigation	192,120		3,640	13,530		97,430	990	307,710				80,000		80,000	227,710
														-	
Local Taxation															
Council Tax Collection	807,570	150	12,840	154,450		567,270	5,130	1,547,410				11,600	471,180	482,780	1,064,630
NNDR Collection	142,040		2,270	43,590		92,320	910	281,130				171,000	15,000	186,000	95,130
														-	
Other Activities															
Concessionary Fares				4,850		4,030		8,880		-				-	8,880
Sundry Non-distributable Costs		147,340				68,940		216,280	(38,280)		27,000			27,000	151,000
														-	
Finance Miscellaneous	135,000		8,000	460		234,060		377,520	(1,760)				100	100	375,660
NNDR Discretionary Relief		28,340						28,340						-	28,340
Vacancy Allowance	(224,030)							(224,030)						-	(224,030)
Provision for Bad Debts				50,000				50,000						-	50,000
TOTAL	2,031,540	175,830	45,300	393,080	37,786,880	1,548,400	12,070	41,993,100	(40,040)	-	27,000	39,000,390	486,280	39,513,670	2,439,390

Finance Support Services															
Financial Policy Group	381,640		22,890	100		60,360		464,990	(468,170)					-	(3,180)
Accountancy	542,400		40	850		141,350		684,640	(684,640)					-	-
Accounts Payable	81,020			300		93,590		174,910	(174,910)					-	-
Insurance and Financial Control	142,750		3,860	310		83,490		230,410	(211,870)	18,000			540	18,540	-
Treasury Management				26,160		47,990		74,150	(74,150)					-	-
Cashiers	180,240	-	1,140	50,710		140,230	17,410	389,730	(374,730)				15,000	15,000	-
Bank & Audit Charges				168,570		8,500		177,070	(177,070)					-	-
Finance General Admin & Procurement	141,030		2,190	67,390		107,470		318,080	(318,080)					-	-
														-	-
Other Support Services (HR)															
Human Resources	380,350		400	1,560		170,760		553,070	(553,070)					-	-
Payroll	90,510		50	650		45,830		137,040	(136,110)				930	930	-
Admin & Secretarial CSS	268,020		5,560	29,860		131,450	2,100	436,990	(436,220)	770				770	-
Corporate Filing Facility	-	1,650		-		7,610		9,260	(9,260)					-	-
Reprographics	104,000		50	106,690		46,520		257,260	(254,640)	2,620				2,620	-

RESOURCES

SUBJECTIVE ANALYSIS 2014/2015 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
ICT															
Information Technology	933,800		9,590	775,500		224,250	271,620	2,214,760	(2,214,690)				70	70	-
Telephones	6,800	-	-	170,700	-	398,260	-	575,760	(575,760)	-	-	-	-	-	-
Website						178,390		178,390	(178,390)					-	-
GIS	98,070		2,280	3,390		33,180		136,920	(136,920)					-	-
Accommodation															
Building Maintenance		625,610				298,920		924,530	(924,530)					-	-
Office Accommodation	6,580	1,115,090	230	41,210	-	425,340	149,560	1,738,010	(1,721,080)	7,810	-	-	9,120	16,930	-
Superintendents	108,780			310		19,970		129,060	(129,060)					-	-
Duty Officers	80,770		-	35,800		11,070		127,640	(127,640)					-	-
Catering				13,950		7,360		21,310	(21,310)					-	-
								-						-	-
TOTAL	3,546,760	1,742,350	48,280	1,494,010	-	2,681,890	440,690	9,953,980	(9,902,300)	29,200	-	-	25,660	54,860	(3,180)
DIRECTORATE TOTAL	5,578,300	1,918,180	93,580	1,887,090	37,786,880	4,230,290	452,760	51,947,080	(9,942,340)	29,200	27,000	39,000,390	511,940	39,568,530	2,436,210
Revenue Group	937,010		13,370	61,020		368,610	5,840	1,385,850	(1,385,850)					-	-
Housing Benefit Group	1,162,850		20,260	49,370		510,690	5,830	1,749,000	(1,749,000)			-		-	-
Facilities Management	410,910		17,030	3,530		101,250		532,720	(532,720)					-	-
HR Corporate Improvement	120,220	-	2,500	45,970		19,660		188,350	(186,360)				1,990	1,990	-
Health & Safety	46,300		1,890	100		15,350		63,640	(63,640)					-	-
								-						-	-
TOTAL	2,677,290	-	55,050	159,990	-	1,015,560	11,670	3,919,560	(3,917,570)	-	-	-	1,990	1,990	-