

Scrutiny Standing Panel Agenda



Finance and Performance Management Scrutiny Panel Tuesday, 17th June, 2008

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

Time: 7.00 pm

Democratic Services Officer: A Hendry - The Office of the Chief Executive
Tel: 01992 564246 Email: ahendry@eppingforestdc.gov.uk

Members:

Councillors D Jacobs (Chairman), G Mohindra (Vice-Chairman), K Angold-Stephens, J Collier, M Colling, J Hart, J Philip, W Pryor, A Watts and J M Whitehouse

--

1. APOLOGIES FOR ABSENCE

2. SUBSTITUTE MEMBERS (COUNCIL MINUTE 39 - 23.7.02)

(Assistant to the Chief Executive) To report the appointment of any substitute members for the meeting.

3. DECLARATION OF INTERESTS

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

In considering whether to declare a personal or a prejudicial interest under the Code of Conduct, Overview & Scrutiny members are asked pay particular attention to paragraph 11 of the Code in addition to the more familiar requirements.

This requires the declaration of a personal and prejudicial interest in any matter before an OS Committee which relates to a decision of or action by another Committee or Sub Committee of the Council, a Joint Committee or Joint Sub Committee in which the Council is involved and of which the Councillor is also a member.

Paragraph 11 does not refer to Cabinet decisions or attendance at an OS meeting purely for the purpose of answering questions or providing information on such a matter.

4. NOTES FROM THE PREVIOUS MEETING (Pages 3 - 8)

To consider and agree the notes of the meeting the Panel held on 27 March 2008.

5. TERMS OF REFERENCE / WORK PROGRAMME (Pages 9 - 12)

(Chairman/Lead Officer) The Overview and Scrutiny Committee has agreed the Terms of Reference of this Panel and associated Work Programme. This is attached. The Panel are asked at each meeting to review both documents.

6. KEY PERFORMANCE INDICATORS 2007/08 AND 2008/09 (Pages 13 - 30)

(Deputy Chief Executive) to consider the attached report.

7. CAPITAL OUTTURN 2007/08 AND USE OF TRANSITION RELIEF IN 2008/09 (Pages 31 - 40)

(Director of Finance and ICT) To consider the attached report.

8. PROVISIONAL REVENUE OUTTURN 2007/08 (Pages 41 - 54)

(Director of Finance and ICT) To consider the attached report.

9. REPORTS TO BE MADE TO THE NEXT MEETING OF THE OVERVIEW AND SCRUTINY COMMITTEE

To consider which reports are ready to be submitted to the Overview and Scrutiny Committee at its next meeting.

10. FUTURE MEETINGS

To note the forward programme of meeting dates for the Panel. They are:

19th August 2008;
11th November 2008;
13th January 2009;
10th February 2009; and
31st March 2009.

EPPING FOREST DISTRICT COUNCIL
NOTES OF A MEETING OF FINANCE AND PERFORMANCE MANAGEMENT SCRUTINY
PANEL
HELD ON THURSDAY, 27 MARCH 2008
IN COMMITTEE ROOM 2, CIVIC OFFICES, HIGH STREET, EPPING
AT 7.00 - 8.00 PM

Members Present:	J M Whitehouse (Chairman), G Mohindra (Vice-Chairman), R Bassett, J Hart, D Jacobs, Mrs P Smith and K Chana
Other members present:	Mrs D Collins, D Stallan and C Whitbread
Apologies for Absence:	M Colling, R Morgan and Mrs P Richardson
Officers Present	D Macnab (Deputy Chief Executive), P Maddock (Assistant Head of Finance), P Maginnis (Human Resources Manager), S Tautz (Performance Improvement Manager), A Hendry (Democratic Services Officer) and G J Woodhall (Democratic Services Officer)

52. WEBCASTING INTRODUCTION

The Chairman made a short address to remind all present that the meeting would be broadcast on the Internet, and that the Council had adopted a protocol for the webcasting of its meetings.

53. SUBSTITUTE MEMBERS (COUNCIL MINUTE 39 - 23.7.02)

The panel noted that Councillor K Chana was substituting for Councillor M Colling.

54. DECLARATION OF INTERESTS

No declarations of interest were made.

55. NOTES FROM THE PREVIOUS MEETING

The notes from the previous meeting held on 11 February 2008 were agreed.

56. TERMS OF REFERENCE / WORK PROGRAMME

The Panel noted the Terms of Reference and the Work Programme.

Terms of Reference

It was noted that:

- Item 1(a) of the terms of reference relating to Best Value Performance Indicators would be amended to reflect the new National Indicators coming into force in April 2008;
- That a suggestion would be made to the main Overview and Scrutiny Panel that a separate Customers Services Panel be set up in the new year;
- That performance monitoring in relation to the Council's statutory equality duties to be added to the Panel's Terms of Reference for the new year.

Work Programme

It was noted that Item 8, CPA improvement Plan – Performance Monitoring, would be deleted from the work programme, as all substantial actions had now been completed.

Councillor Mrs Smith asked for a position statement on item 5 of the work Programme, the Local Area Agreement (LAA) – Performance Monitoring. The Deputy Chief Executive replied that officers were now focusing on discussions with the County Council on LAA2. There was not, as yet, an outturn report on LAA1, which has run its course. But, one could be brought to this Panel in the new year if members desired.

It was also noted that LAA2 should be added to the new Terms of Reference.

57. REVIEW OF BEST VALUE AND LOCAL PERFORMANCE INDICATORS

The Panel noted that all service directors had undertaken a review of the current BVPI and LPI sets, with a view to the possible adoption of some existing BVPIs as LPIs from 2008/09 onwards, where these continued to reflect local priorities but had not been brought forward into the new National Indicator (NI) set in a broadly similar form.

At its last meeting this Panel undertook an initial review of the Key Performance Indicators (KPIs) adopted for 2007/08, looking at whether these priority indicators should also be carried forward into a new LPI suite. The results of these reviews of existing performance indicators and proposals for the adoption of a new suite of LPIs were set out for the consideration of the Panel, with proposed new LPIs highlighted. The review had resulted in the proposed deletion of several existing indicators, and the transfer of others to relevant business plans. In addition, it was noted that a range of asset management related LPIs had also recently been adopted as a result of recommendations made by the Audit Commission through the annual Use of Resources Assessment. These proposals were considered and agreed by the Cabinet at its meeting on 10 March 2008.

The Panel also noted that the Corporate Executive Forum and the Management Board had reviewed the National Indicator Set and had expressed specific concern over NI 14 (Avoidable Contact). This new indicator seeks to measure the average number of customer contacts (telephone, email or in-person) for each resolved request, in order to manage future demand resulting from customer contact that would be unnecessary if public authorities could get it right the first time, join up parts of the public sector for the customer so that they do not need to make multiple contacts, manage signposting and referral both within and across agencies, and set clear expectations at the outset so that the customer knows what to expect.

The Panel considered the proposed indicators, it was noted that some were carried forward in broadly similar form, such as the planning indicators. Some of these would be monitored at service level within Business Plans and not directly by members, which will be available in the member's room.

The Chairman noted that LPI H10 a, b and c on single homeless households placed in bed and breakfast, hostel and other temporary accommodation, measure different things and are not consistent. The Portfolio Holder for Housing replied that they are separate indicators. The Performance Improvement Manager added that they were likely to have originally derived from former Best Value Indicators.

Councillor Jacobs commented that the BVPI's on benefit fraud were not considered to be meaningful, although he thought them to be quite useful. The Assistant Head of Finance commented that the wording for BVPI 76c was wrong and it should be 'investigations carried out', and the Council were currently still collecting this kind of information. The Deputy Chief Executive concurred that it could be included in the new LPIs or be included in the appropriate Service Plan to be reported on at the end of the year. However, Councillor Mrs Collins did not think that this was a sensible criterion to check fraud by. The Assistant Head of Finance agreed that it just gave a number and did not strictly measuring a performance, so was not really relevant. However, he agreed to talk to the Director of Finance to find an indicator that better defines this type of criteria.

The Panel agreed to retain KPI BV79a as an LPI, Accuracy of Processing Benefit Claims, as the other indicators did not cover accuracy, only speed.

The Chairman noted that there was wholesale deletion of the Leisure and Young People Portfolio indicators; he asked if it was considered that a few should have been kept. The Deputy Chief Executive said some were contained within the Leisure Management Contract based around participation. The LPIs taken out were considered disproportionately difficult to collect and un-user-friendly, providing little value as management information.

Councillor Mrs Smith asked about LPI L1 (number of parishes in which the Council provides leisure opportunities) and L2 (number of parishes in which the Council has enabled leisure opportunities) which were proposed to be deleted. Would such information be collected in the future, perhaps on an ad-hoc basis when needed? The Deputy Chief Executive said that local liaison was part of general working in Leisure; who were regularly engaged in joint work with Parish and Town Councils.

RESOLVED:

1. The proposals agreed by the Cabinet for the continued reporting and monitoring of appropriate existing Best Value and Local Performance Indicators, following the introduction of the new National Outcome and Indicator Set from April 2008, be noted and that BV79a, Accuracy of processing benefit claims be added to the Local Performance Indicator set.
2. That the concerns of the Corporate Executive Forum and Management Board in respect of the future collection and reporting of performance information in relation to National Indicator 14 (Avoidable Contact), be noted.

58. RACE EQUALITY SCHEME AND PROGRESS WITH EQUALITIES WORK

The Deputy Chief Executive introduced the Race Equality Scheme and progress with general equalities work report. The Council is required under the Race Relations (Amendment) Act 2000 to take actions which: a) eliminate unlawful discrimination; b) promote equality of opportunity; and c) promote good race relations. This is the type of work that the Council does generally to ensure that our services are acceptable to all members of the community. It is the Council's responsibility to consult with members of the Community, such as the recent consultation held with the representatives of the Disabled Community of the district.

In order to show how it will meet these duties, public bodies are required to produce a Race Equality Scheme (RES) and review it every three years. This also provides an opportunity for the Authority to explain the values, principles and standards that guide its approach to race equality. EFDC's first RES covered the period 2005-2008, and is now therefore due for review.

Councillor Jacobs noted that the report is based on information taken from the census carried out seven years ago, and asked if this information was being updated. He was told that the Council is looking at updating its information together with the LSP who are looking at purchasing analytical tools for use and to update its database.

Councillor Jacobs asked how it was possible to achieve a fair representation of racial or disabled groups within the district's workforce. The Human Resources Manager replied that the Council would welcome applications from any group. They would advertise in a range of publications to cover all these groups, and accept anyone as long as they were the best person for the post. The Deputy Chief Executive added that they had no influence over the make up of the general population of the district, but were happy to reflect this make up as one of the major employers of the district. The Council would happily make any reasonable adjustments for people with special needs, if they were the best person for that job.

Councillor Mrs Collins commented that with the low percentage of ethnic minorities in the district and thus being employed by the Council, even a small loss of one or two people would reflect as a big percentage loss in our figures. Councillor Mrs Collins asked about the loss of 6 ethnic minority staff during 2006/07, was there any particular reason for this? The Human Resources Manager said that despite having exit interviews no particular problems had been highlighted. Most of these officers had just gone on to better paid jobs.

Councillor Bassett asked, that with the expansion of the EU, has the Council seen an increase in the amount of Europeans workers. The Human Resources Manager replied that had not been a noticeable increase, but there was some increase in European workers in agency staff, such as ground maintenance workers.

Councillor Mrs Smith asked where the report goes to next; once this Panel has agreed the recommendations. The Performance Improvement Manager said that it was an ongoing process as the data had to be reviewed on a regular basis; the monitoring and updating report will go to members. This report will eventually go to the main Overview and Scrutiny Committee and then to the Cabinet.

It was noted that all policies developed by the Council have to have an eye towards the race, disability and gender schemes. Councillor Mrs Collins asked how officers identify priorities from rarely heard from groups. The Deputy Chief Executive said that officers were undertaking some research into this. Officers also have access to the Youth Council, elderly persons forum and disabled persons groups.

It was noted that the equalities work was not on the Panel's terms of reference but it was agreed that it should be added in the new year.

RESOLVED:

That the Scrutiny Panel:

Race Equality Scheme

1. Noted the requirement to update the Race Equality Scheme (RES) on a three yearly basis;
Commented on the proposed redrafted Scheme;
Noted that the results of the community consultation on the revised draft will be reported to Cabinet; and
2. Recommends to the Overview and Scrutiny Committee that a report be made to Cabinet proposing the adoption of the revised Scheme.

Equality Monitoring Policy

3. Noted the development of the Equality Monitoring Policy, and that Directorates will now consider which services should be monitored in fulfilment of the Council's statutory duties; and
4. Noted the outcomes from recent equality monitoring as set out in Appendix One to the RES 'Monitoring our Equality Duties 2007/08'

Equalities Impact Assessments

5. Noted that all Impact Assessments have been completed as required under the various strands of Equalities legislation, and that these form the basis for action planning in Directorates on equalities matters, and for the Corporate Equalities Action Plan.

Corporate Equalities Action Plan

6. Noted that this action plan has been updated to reflect progress with equalities work.

Consultation on the Gender and Disability Equality Schemes

7. Noted the consultation work taking place on the Gender and Disability Equality Schemes.

59. GENDER EQUALITY SCHEME AND DISABILITY EQUALITY SCHEME

The Deputy Chief Executive introduced the report on the Council's Gender Equality and Disability Equality Scheme. The Panel noted that the Council is required under the Equality Act 2006 to take actions which promote gender equality, proactively taking forward the statutory duties placed upon it. The general statutory duties placed upon the Council are:

- To eliminate unlawful discrimination and harassment; and
- To promote equality of opportunity between men and women.

In addition the Council has specific statutory duties as follows:

- To prepare and publish a Gender Equality Scheme;
- To consider the need to develop actions to address the causes of any gender pay gap;
- To gather and use information on how the Council's policies affect gender equality;
- To consult stakeholders and take account of any relevant information;
- To assess the impact of its current and proposed policies and practices on gender equality
- To implement the actions set out in its Gender Equality Scheme; and

- To report against the scheme every year and review the scheme every three years.

This report was to inform the Committee of progress which has been made with the implementation of this scheme.

The Panel noted that this also should be added to their terms of reference for the coming new municipal year.

RESOLVED:

That the Scrutiny Panel noted the progress that has been made with implementing the Gender Equality Scheme and Disability Equality Scheme.

60. REPORTS TO BE MADE TO THE NEXT MEETING OF THE OVERVIEW AND SCRUTINY COMMITTEE

To report back to the Overview and Scrutiny Committee that this Panel had considered the Race, Gender and Disability Schemes and to request that it be added to the future terms of reference.

61. FUTURE MEETINGS

The meeting noted that this was the last meeting of this Panel for this municipal year. The Chairman offered his thanks to the members and officers for their hard work during the year. The Chairman was, in his turn, thanked for his chairmanship during the year.

TERMS OF REFERENCE - STANDING PANEL

Title: Finance and Performance Management
Status: Standing Panel
Terms of Reference: Performance Management 1. To review statutory and local performance indicator outturns for the previous year at the commencement of each municipal year, and to determine the following on an annual basis: (a) A basket of 'Key' Performance Indicators (KPIs) important to the Council's core business and corporate priorities; and (b) The monitoring frequency of the KPIs identified by the Panel for the year; 2. To monitor performance against the adopted KPIs throughout the year; and to make recommendations for corrective action in relation to poorly performing indicators; Council Plan 3. To undertake an annual review of performance against objectives, targets and actions contained in the Council Plan for 2006 to 2010; Public Consultation 4. To develop arrangements to directly engage the community in commenting on and shaping the future direction of services to make them more responsive to local needs, including the development of proposals for effective consultation through an annual community conference; 5. To annually review the consultation exercises undertaken by the council over the previous year. Finance 6. To consider the draft budgets for each portfolio and in so doing to evaluate and rank proposals for either enhancing or reducing services. Members will need to ensure consistency between wider policy objectives and financial demands. 7. To consider financial monitoring reports on key areas of income and expenditure for each portfolio. ICT 8. To monitor and review progress on the implementation of all major ICT systems: <ul style="list-style-type: none">• Review of the Web-Casting System.

Value For Money

9. To consider the annual Value for Money Analysis for 2006/07, and to identify any areas where further detailed analysis may be required to be undertaken by a Task and Finish Panel during the year.

Essex Local Area Agreement

10. To monitor performance against the performance indicators contained within the second Essex Local Area Agreement, that the Council 'has regard to'; and to make recommendations for corrective action in relation to poorly performing indicators.

Equality and Diversity

11. To undertake an annual review of progress towards the implementation of the Council's Race Equality, Gender Equality, and Disability Equality Schemes, and performance in relation to other equality and diversity issues.

Chairman: Cllr Jon Whitehouse

Finance and Performance Management Standing Panel				
Item	Report Deadline/ Priority	Progress / Comments	Programme of future meetings	
(1) Best Value Performance Plan 2007/08	Report considered annually	Completed: The Summary BVPP and arrangements for consideration of full BVPP for 2008/09 agreed on 11 February 2008. The statutory requirement to produce an annual BVPP has been revoked as part of the new performance framework for local government, and the performance plan for 2008/09 will be the last to be produced in the current form.	17 June 2008 19 August 11 November 13 January 2009 10 February 31 March	
(2) Key Performance Indicators - Performance Monitoring	Performance reports considered on a quarterly basis.	Quarterly KPI performance reports will be considered at the meetings to be held on 19 August 2008, 11 November 2008 and 10 February 2009.		
(3) Quarterly Financial Monitoring	Reports to be considered on a quarterly basis.	Underway: First Quarter information to be considered on 19 August '08, 2 nd Quarter on 11 November '07 meeting and the 3 rd Quarter at the February 09 meeting.		
(4) Performance (Services to be scrutinised in Rotation)	Ongoing	The Panel looked at the Council's land and accommodation strategy at its meeting in November 2007. Further issues for consideration may be identified during the year.		
(5) Essex Local Area Agreement	Performance reports considered on a quarterly basis	Outturn report in respect of the first Essex Local Area Agreement (LAA) to be considered during 2008/09. Quarterly performance reports in respect of the performance indicators within the second Essex LAA that the Council 'has regard to' will be considered at the meetings to be held on 19 August 2008, 11 November 2008 and 10 February 2009.		

(6) Council Plan 2006-2010 – Performance Monitoring	Performance report considered on an annual basis.	Annual performance report will be considered at the meeting to be held on 19 August 2008.	
(7) Annual Value for Money Analysis	Value for Money Analysis updated on an annual basis to reflect latest available cost and performance information	The Value for Money Analysis for 2006/07 will be considered at the meeting to be held on 19 August 2008, to identify any areas where further more detailed and targeted analysis may be required to be undertaken by a Task and Finish Panel during the year.	
(8) Annual Consultation Plan	Report considered on an annual basis.	Consultation Plan considered at first meeting of each municipal year. Next report due May/June 2008	
(9) Detailed Portfolio Budgets	To go to the January 2009 meeting.	Annual review of the Portfolio holders budgets	
(10) Medium Term Financial Strategy	To go to the January 2009 meeting.	To review the Council's medium term financial strategy.	
(11) Race Equality Scheme Monitoring and Progress with Equalities Work	Report considered on an annual basis.	Monitoring report in respect of the Race Equality Scheme and progress with other equality issues to be made to the meeting to be held on 31 March 2009.	
(12) Gender Equality and Disability Equality Schemes - Monitoring	Report considered on an annual basis	Monitoring report in respect of the Gender Equality and Disability Equality Schemes to be made to the meeting to be held on 31 March 2009.	



Report to Finance and Performance Management Scrutiny Panel

Date of Meeting: 17 June 2008

Portfolio: Finance and Performance Management

Subject: Key Performance Indicators 2007/08 and 2008/09

Officer contact for further information: S. Tautz (Ext 4180)

Democratic Services Officer: A. Hendry (Ext 4246)

Recommendations/Decisions Required:

- (1) That the Council's performance in relation to Best Value Performance Indicators (BVPIs) and Local Performance Indicators (LPIs) for 2007/08, be noted;**
- (2) That subject to the concurrence of the Finance and Performance Management Cabinet Committee:**
 - (a) former BVPIs 170a, 170b, 170c (Visits to museums and galleries) and 91a ((Households served by a kerbside collection of recyclables) be adopted as LPIs for 2008/09, and former BVPI 106 (New homes built on previously developed land) be deleted as an LPI for 2008/09;**
 - (b) the Scrutiny Panel agree those performance indicators to be adopted as Key Performance Indicators (KPIs) for 2008/09; and**
 - (c) a target be set for at least 75% of the KPIs for 2008/09 to achieve the relevant performance target for the year.**

Report:

Background

1. (Deputy Chief Executive) As the Scrutiny Panel will be aware, a range of 43 Key Performance Indicators (KPIs) for 2007/08 was adopted by the Cabinet at its meeting on 16 July 2007. The KPIs are important to the Council's core business and its corporate priorities, and comprised both Best Value Performance Indicators and Local Performance Indicators (BVPIs/LPIs). The aim of the indicators was to focus improvement actions on key areas and to move performance against each into the top quartile of performing local authorities (where appropriate) and to then maintain or improve further on that level of performance. On the adoption of the KPIs for 2007/08, the Cabinet set a target that at least 75% should achieve top quartile (or other relevant) targets by the end of the year.

2. Targets for each KPI have traditionally been based on the most recently available national performance information published by the Audit Commission. In the case of the KPIs for 2007/08, targets were based on audited national performance information for 2005/06 that had been published by the Commission in February 2007. The setting of KPI targets on this basis results in current performance being measured against two year old quartiles and,

whilst providing challenging targets for achievement, the Audit Commission's assessment of the Council's performance will always measure it against the performance of other local authorities in the same year. On the adoption of the KPIs for 2007/08, the Cabinet set a target that at least 75% should achieve top quartile status by the end of the year.

3. Annual improvement plans are produced for each of the KPIs to reflect year on year changes, which also contain details of service costs and feed into the Council's annual Value For Money analysis. Progress in achieving target performance in respect of the KPIs is reported to the Scrutiny Panel and the relevant Portfolio Holder at the conclusion of each quarter. Details of performance against all BVPIs and LPIs (including the KPIs) are deposited in the Members' Room at the end of each quarter.

Key Performance Indicators 2007/08

4. A schedule detailing performance against all BVPIs and LPIs (including those indicators also designated as KPIs), for the period from 1 April 2007 to 31 March 2008, is attached as Appendix 1 to this report. This schedule illustrates performance for each indicator in red shading where targets were not achieved for the year, and in green shading where targets were met. Additionally, the schedule also highlights in amber shading, those indicators where, whilst targets were not met for the year, outturn performance fell within 5% of the respective target.

5. The year-end position with regard to overall improvement and the achievement of top quartile (or other relevant) targets for the KPIs for 2007/08, is as follows:

- (a) 23 (53.5%) achieved the performance target for 2007/08;
- (b) 6 (13.9%) did not achieve the performance target for 2007/08, although outturn performance was within 5% of the target for the year;
- (c) 14 (32.5%) did not achieve the performance target for 2007/08, and outturn performance was not within 5% of the target for the year ;
- (d) 23 (53.5%) improved in performance compared with 2006/07, or maintained the level of performance achieved for 2006/07; and
- (e) 20 (46.5%) worsened in performance compared with 2006/07.

6. The Scrutiny Panel is requested to note the Council's performance in relation to its KPIs for 2007/08. Relevant service directors will be in attendance at the meeting to respond to members' questions in respect of performance against specific indicators and targets.

Key Performance Indicators 2008/09

7. As the Scrutiny Panel will be aware, the new National Indicator (NI) set replaced all existing BVPIs from April 2008. The introduction of the new NI set provided an opportunity for a thorough review to be undertaken of the Council's existing suite of statutory BVPIs and locally determined LPIs and, on 10 March 2008, the Cabinet agreed the adoption of a range of existing BVPIs as LPIs from 2008/09 onwards, where these continued to reflect local priorities but had not been brought forward into the new NI set. A range of asset management related LPIs have also been adopted as a result of recommendations made by the Audit Commission through the annual Use of Resources assessment.

8. At the time of the adoption of the new LPI set for 2008/09 by the Cabinet, it was agreed that former BVPIs 170a, 170b and 170c, which measure visits to museums and galleries funded or part-funded by the Council, not be adopted as LPIs for 2008/09. However, the Deputy Chief Executive has subsequently reviewed the deletion of these indicators, which help to reflect the diversity of leisure and cultural activity by the Council and for which the information provided is considered to be useful, and it is recommended that these indicators therefore now be adopted as LPIs for 2008/09.

9. In addition, the Corporate Executive Forum (CEF) has recently considered outturn performance against the KPIs for 2007/08, and recommends the adoption of former BV91a, which measures the percentage of households served by a kerbside collection of recyclables, as an LPI for 2008/09 in view of the concerns expressed by the Audit Commission in its recent environment inspection. CEF also recommends the deletion of former BVPI 106, which measures the level of new homes built on previously developed land, as an LPI for 2008/09. Although the adoption of this indicator as an LPI has been previously agreed by the Cabinet, it is felt that this performance measure provides little in the way of useful management information, and the Director of Planning and Economic Development has therefore been requested to replace the indicator with either a policy objective and/or a new indicator reflecting the need to provide residential development up to 2021 in accordance with the East of England Plan.

10. In reviewing outturn performance against the KPIs for 2007/08, CEF considers that KPI focus for 2008/09 should be directed towards the NIs and LPIs contained within the new Essex Local Area Agreement (LAA) that the Council has indicated it will 'have regard to' and where the authority has a direct responsibility. It is recommended that these indicators should therefore automatically be adopted as KPIs for the current year and the three-year duration of the LAA. The relevant indicators are detailed in Appendix 2 to this report.

11. In addition, the views of service directors have been sought in relation to the identification of additional NIs and LPIs as new KPIs for 2008/09, and it is therefore recommended that the NIs and LPIs also set out in Appendix 2 additionally be adopted as KPIs for the year. The Scrutiny Panel is however also requested to identify any additional LPIs that it wishes to adopt as KPIs for 2008/09.

12. As a result of the introduction of the NI set from April 2008, it will not be possible to set top quartile targets for these new indicators until after the first year of operation, when comparative information becomes available from the Audit Commission. Service directors have identified appropriate targets for the NIs for 2008/09 and, where still possible, top quartile targets for those LPIs that were formerly BVPIs. Although the Council's target of achieving top-quartile performance for at least 75% of the KPIs has not been achieved for 2007/08, CEF recommends that this target be maintained for 2008/09.

Reason for Decision:

13. To ensure that the Council monitors progress against its aim of achieving target performance for its KPIs, and that proposals for corrective action are considered in respect of areas of current under-performance.

Options Considered and Rejected:

14. None. The Council has previously agreed arrangements for monitoring progress against the achievement of targets set for the KPIs and other performance indicators

Consultation Undertaken:

15. The performance information compiled in this report has been submitted by each appropriate service director. Outturn performance for 2007/08 and proposals for the adoption of KPIs for 2008/09 has been considered by the Corporate Executive Forum and were also be considered by the Finance and Performance Management Cabinet Committee at its meeting on 16 June 2008.

Resource Implications:

Budget/Personnel/Land: The respective service director will identify the resource requirements for any proposals for corrective action in respect of KPI areas of current under-performance.

Council Plan/BVPP Reference: Council Plan 2006-2010 Section 8 – ‘How We Measure Our Achievements’.

Relevant Statutory Powers: None

Background Papers: None

Environmental/Human Rights Act/Crime and Disorder Act Implications: As set out in respective performance reports for individual KPIs.

Key Decision Reference: (if required) None

BEST VALUE/LOCAL PERFORMANCE INDICATORS - OUTTURNS 2007/08

TARGET 2007/08	Performance target for 2007/08						
OUTTURN 2007/08	Performance outturn for 2007/08						
TOP QUARTILE?	Illustration of performance for 2007/08 against the district top quartile for 2006/07 Yes/No (for BVPIs only), and the top quartile position						
OUTTURN 2006/07	Comparison of performance improvement (or otherwise) between 2006/07 and 2007/08						
IMPROVEMENT YES/NO	Illustration of performance improvement (or otherwise) between 2006/07 and 2007/08						
RED	Outturn performance target not met for 2007/08						
AMBER	Outturn performance for 2007/08 not met, but within 5.00% of target						
GREEN	Outturn performance target met for 2007/08						
Community Wellbeing Portfolio							
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
BV2a Retained as LPI	The level of the Equality Standard for Local Government (HIGH)	Level 1	Level 2	N/A	Level 1	Yes	GREEN
KPI BV2b Deleted	The quality the Race Equality Scheme (HIGH)	100.00%	89.00%	Yes 79.00%	89.00%	No change	GREEN
BV126 Deleted	Domestic burglaries per 1,000 households (LOW)	12.19	15.04	No 5.00	14.09	No	RED

BV127a	Violent crimes per 1,000 population (LOW)	13.43	14.48	No 11.4	13.79	No	RED
Replaced as NI							
BV127b	Robberies per 1,000 population (LOW)	0.66	1.06	No 0.2	1.28	Yes	RED
Deleted							
BV128	Vehicle crimes per 1,000 population (LOW)	12.19	12.33	No 0.2	13.93	Yes	AMBER
Deleted							
KPI BV156	Disabled access to the authority's buildings (HIGH)	83.33%	83.33%	N/A	83.33%	No change	GREEN
Deleted							
BV174	Racial incidents per 1,000 population (LOW)	148.90	25.38	N/A	118.85	Yes	GREEN
Deleted							
KPI BV175	Racial incidents resulting in further action (HIGH)	100.00%	100.00%	Yes 100.00%	100.00%	No change	GREEN
Deleted							
BV225	Performance against action against violence checklist (HIGH)	No data	No data	No data 100.00%	No data	No data	No data
Deleted							
BV226a	Expenditure on legal and advice services provided by external organisations (N/A)	£140,200.00	£140,200.00	N/A	£136,580.00	Yes	GREEN
Deleted							
BV226b	Percentage of expenditure on legal and advice services provided by external organisations holding the CLS Quality Mark (HIGH)	100.00%	76.92%	N/A	78.00%	Yes	RED
Deleted							
BV226c	Expenditure on housing, benefits, welfare, and consumer matters advice and guidance services provided by the Council (N/A)	Not collected	Not collected	N/A	Not collected	N/A	Not collected
Deleted							
KPI LPI EH6	Licence applications processed within statutory periods (HIGH)	95.00%	98.44%	N/A	98.30%	Yes	GREEN
Retained as LPI							
Housing Portfolio							
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
KPI BV63	The average SAP rating of the Council's dwellings (HIGH)	67.00	69.00	No 72.00	66.00	Yes	GREEN
Deleted							
BV64	Private vacant dwellings returned to occupation or demolished as a result of action by the Council (HIGH)	38.00	33.00	No 55.00	0.00	Yes	RED
Deleted							

KPI BV66a Retained as LPI	Rent collected as a proportion of rents owed on housing revenue account dwellings (HIGH)	98.84%	99.41%	Yes 98.50%	98.83%	Yes	GREEN
BV66b Deleted	Tenants with more than seven weeks gross rent arrears as a percentage of total tenants (LOW)	8.00%	8.36%	No 3.43%	8.39%	Yes	RED
BV66c Deleted	Percentage of tenants in arrears who have been served a Notice Seeking Possession (LOW)	21.00%	15.49%	No 13.61%	22.34%	Yes	GREEN
BV66d Deleted	Percentage of tenants evicted as a result of rent arrears (LOW)	0.15%	0.22%	No 0.17%	0.20%	No	RED
KPI BV183b Deleted	Average length of stay (weeks) in hostel accommodation of households that are unintentionally homeless and in priority need (LOW)	26.00	20.29	No 0.00	20.23	No	GREEN
KPI BV184a Replaced as NI	Proportion of Council dwellings which were non-decent at the start of the year (LOW)	5.00%	5.00%	Yes 10.00%	6.00%	Yes	GREEN
KPI BV184b Deleted	Percentage change in the proportion of non-decent Council dwellings between the start and end of the year (HIGH)	16.00%	31.90%	No 32.90%	10.90%	Yes	GREEN
BV202 Deleted	Rough sleepers (LOW)	1.00	0.00	Yes 0.00	1.00	Yes	GREEN
KPI BV212 Deleted	Average number of days to re-let Council dwellings (LOW)	41.00	54.00	No 25	51.00	No	RED
BV213 Deleted	Homeless situations resolved by Housing Advice Services (HIGH)	12.00	10.00	No 4.00	10.00	N/A	RED

LPI H1a Deleted	Former Tenant Arrears collected (HIGH)	£80,000.00	£85,240.00	N/A	£119,465.00	No	GREEN
LPI H1b Retained as LPI	Current rent arrears as proportion of rent roll (LOW)	1.60%	1.52%	N/A	1.69%	Yes	GREEN
LPI H2a Retained as LPI	Emergency repairs undertaken within target time (HIGH)	99.00%	99.00%	N/A	99.00%	No change	GREEN
LPI H2b Retained as LPI	Urgent repairs undertaken within target time (HIGH)	95.00%	89.00%	N/A	89.00%	No change	RED
LPI H2c Retained as LPI	Routine repairs undertaken within target time (HIGH)	95.00%	84.00%	N/A	90.00%	No	RED
LPI H3 Retained as LPI	Satisfaction with repairs (HIGH)	98.00%	98.00%	N/A	98.00%	No change	GREEN
LPI H10a Retained as LPI	Average number of single homeless households placed in bed and breakfast accommodation (LOW)	6.00	3.70	N/A	17.30	Yes	GREEN
LPI H10b Deleted	Average number of homeless households placed in hostel accommodation (LOW)	32.00	15.50	N/A	22.80	Yes	GREEN
LPI H10c Replaced as NI	Average number of homeless households placed in other temporary accommodation (LOW)	100.00	62.70	N/A	154.30	Yes	GREEN
KPI H15a Deleted	The number of affordable homes completed and ready for occupation during the year (HIGH)	59.00	19.00	N/A	25.00	No	RED
KPI H15b Deleted	The amount of affordable housing required as part of Section 106 Agreements signed during the year (HIGH)	40.00%	71.00%	N/A	30.80%	Yes	GREEN
LPI EH2 Deleted	Response to service requests (Care and Repair) (HIGH)	92.00%	99.80%	N/A	98.60%	Yes	GREEN
Finance, Performance Management and Corporate Support Services Portfolio							
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
KPI BV8 Retained as LPI	Percentage of invoices paid within 30 days of receipt (HIGH)	96.95%	98.00%	Yes 98.00%	96.98%	Yes	GREEN

KPI BV9 Retained as LPI	Percentage of Council Tax collected (HIGH)	98.53%	98.07%	No 98.60%	98.20%	No	AMBER
KPI BV10 Retained as LPI	Percentage of non-domestic rates collected (HIGH)	99.30%	98.41%	No 99.36%	99.01	No	AMBER
KPI BV11a Retained as LPI	Percentage of top-paid 5% of staff who are women (HIGH)	31.25%	24.11%	No 33.31%	24.81%	No	RED
KPI BV11b Retained as LPI	Percentage of top 5% of staff from an ethnic minority (HIGH)	3.37%	2.81%	No 3.70%	2.89%	No	RED
KPI BV11c Retained as LPI	Percentage of top 5% of staff who have a disability (HIGH)	11.00%	5.62%	No 6.25%	11.57%	No	RED
KPI BV12 Retained as LPI	Number of working days lost due to sickness absence (LOW)	8.29	8.48	No 8.08	10.98	Yes	AMBER
KPI BV14 Retained as LPI	Percentage of employees retiring early (excluding ill-health) as a percentage of the Council's workforce (LOW)	0.00%	0.19%	No 0.00%	0.00%	No	AMBER
BV15 Retained as LPI	Percentage of employees retiring on grounds of ill-health as a percentage of the Council's work force (LOW)	0.00%	0.37%	No 0.00%	0.55%	Yes	RED
KPI BV16a Retained as LPI	Percentage of the Council's employees with a disability (HIGH)	9.50%	8.18%	Yes 5.25%	9.67%	No	RED
KPI BV17a Retained as LPI	Percentage of the Council's employees from ethnic minority communities (HIGH)	3.50%	3.20%	Yes 3.10%	3.78%	No	RED
BV76b Deleted	Benefit fraud investigators employed per 1,000 caseload (HIGH)	0.40	0.46	N/A	0.49	No	GREEN
BV76c Deleted	Benefit fraud investigations carried out per 1,000 caseload (HIGH)	68.00	46.53	N/A	67.39	No	RED
BV76d Deleted	Benefit fraud prosecutions per 1,000 caseload (HIGH)	6.00	4.41	N/A	6.67	No	RED
KPI BV78a Retained as LPI	Average time (days) for processing new benefit claims (LOW)	25.50	37.34	No 24.0	28.53	No	RED
KPI BV78b Retained as LPI	Average time (days) for processing notification of changes of circumstance for benefit claims (LOW)	8.50	14.39	No 7.1	12.40	No	RED

KPI BV79a Retained as LPI	Accuracy of processing benefit claims (HIGH)	99.00%	99.00%	No	99.40%	No	GREEN
BV79b(i) Deleted	Percentage of recoverable benefit overpayments recovered (HIGH)	45.00%	50.27%	No 81.71%	42.14%	Yes	GREEN
BV79b(ii) Deleted	Benefit overpayments recovered, as percentage of overpayment debt (HIGH)	35.00%	29.20%	No 39.02%	32.54%	No	RED
BV79b(iii) Deleted	Benefit overpayments written-off, as percentage of overpayment debt (N/A)	9.99%	2.41%	N/A	6.40%	Yes	GREEN
LPI SS4a Retained as LPI	Percentage of audit projects completed (HIGH)	85.00%	89.00%	N/A	82.00%	Yes	GREEN
LPI SS4b Retained as LPI	Productive audit time (HIGH)	70.00%	68.00%	N/A	67.00%	Yes	AMBER
LPI SS4c Retained as LPI	Internal Audit customer satisfaction (HIGH)	83.00%	81.00%	N/A	83.00%	No	AMBER
LPI SS4f Retained as LPI	Average cost per productive audit day (LOW)	£300.00	£307.00	N/A	£314.00	Yes	AMBER
LPI F13 Deleted	Percentage of revenues calls answered within ten seconds (HIGH)	94.00%	90.12%	N/A	92.29%	No	RED
LPI LA1 Deleted	The percentage of letters seeking ownership details in relation to S106 Agreements sent within seven working days of full instructions being given to the Director of Corporate Support Services (HIGH)	100.00%	100.00%	N/A	100.00%	No change	GREEN
LPI LA2 Deleted	The percentage of first draft S106 Agreements sent out within seven working days of the receipt of the information required by LPI LA1 by the Director of Corporate Support Services (HIGH)	90.00%	100.00%	N/A	100.00%	No change	GREEN
PPI 1 Retained as LPI	Property condition (excluding housing property) - % gross internal floor space in condition categories Good, Satisfactory, Poor and Bad	Not set	DoCSS to report	N/A	N/A	DoCSS to report	DoCSS to report
PPI 1 Retained as LPI	Property condition (excluding housing property) - Backlog of maintenance by cost expressed as total value and as % in priority levels Urgent, Essential and Desirable	Not set	DoCSS to report	N/A	N/A	DoCSS to report	DoCSS to report

PPI 2	Internal rate of return from non-operational portfolio in property categories (a) Industrial; (b) Retail; (c) Agricultural	Not set	8.90% 11.30% N/A	N/A	N/A	N/A	N/A	N/A
Retained as LPI								
PPI 3	Total annual management costs per square metre for the property portfolio in property categories (a) Operational; (b) Non-Operational; (c) Operational and Non-Operational Combined	Not set	£3.79 £1.34 £5.13	N/A	N/A	N/A	N/A	N/A
Retained as LPI								
PPI 4	Running costs and carbon dioxide emissions per square metre gross Internal area - Repair and maintenance costs, energy costs, water costs and CO ₂ emissions for operational property	Not set	DoCSS to report	N/A	N/A	N/A	DoCSS to report	DoCSS to report
Retained as LPI								
PPI 5	(a) Cost and (b) time predictability of capital projects	Not set	75.00% 50.00%	N/A	N/A	N/A	N/A	N/A
Retained as LPI								
N/A	Rent arrears as a percentage of rental income (excluding housing property)	Not set	3.53%	N/A	N/A	N/A	N/A	N/A
Retained as LPI								
N/A	The occupation rate of commercial and industrial property	Not set	97.30%	N/A	N/A	N/A	N/A	N/A
Retained as LPI								
N/A	Rental value as a percentage yield of the commercial and industrial portfolio asset value	Not set	9.60%	N/A	N/A	N/A	N/A	N/A
Retained as LPI								

Environmental Protection Portfolio

PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
KPI BV82a(i) Replaced as NI	Percentage of household waste sent for recycling (HIGH)	26.00%	28.97%	Yes 24.19%	25.31%	Yes	GREEN
KPI BV82a(ii) Replaced as NI	Tonnage of household waste sent for recycling (HIGH)	13,000.00	14,930.11	Yes 10,069.95	12654.59	Yes	GREEN
KPI BV82b(i) Replaced as NI	Percentage of household waste sent for composting or anaerobic digestion (HIGH)	12.00%	13.68%	No 17.97%	11.78%	Yes	GREEN
KPI BV82b(ii) Replaced as NI	Tonnage of household waste sent for composting or anaerobic digestion (HIGH)	6,000.00	7,050.99	No 7,513.87	5891.50	Yes	GREEN
KPI BV84a Replaced as NI	Kilograms of household waste collected per head (LOW)	410.00	422.09	No 380.8	409.88	No	RED

BV84b Replaced as NI	Percentage change in kilograms of household waste collected per head (LOW)	0.00%	2.98%	No -1.87%	0.14%	No	RED
BV86 Deleted	Cost of waste collection per household (LOW)	£50.00	£83.62	No £42.14	£64.29	No	RED
KPI BV91a Retained as LPI	Percentage of households served by kerbside collection of recyclables (HIGH)	95.00%	89.99%	No 100.00%	89.99%	No change	RED
BV91b Deleted	Percentage of households served by kerbside collection of at least two recyclables (HIGH)	95.00%	89.99%	No 100.00%	89.99%	No change	RED
KPI BV166a Deleted	Performance against environmental health best practice check list (HIGH)	100%	100%	Yes 100.00%	80.00%	Yes	GREEN
KPI BV199a Replaced as NI	Proportion of land and highway with unacceptable deposits of litter and detritus (LOW)	5.00%	27.00%	No 6.0%	2.00%	No	RED
KPI BV199b Replaced as NI	Proportion of land and highway with unacceptable levels of graffiti (LOW)	5.00%	1.00%	No 0.00%	0.00%	No	GREEN
KPI BV199c Replaced as NI	Proportion of land and highway with unacceptable levels of fly-posting (LOW)	5.00%	0.00%	Yes 0.00%	0.00%	No change	GREEN
KPI BV199d Replaced as NI	Reduction in number of incidents and increase of enforcement actions taken to deal with fly-tipping (HIGH)	Grade 1	Grade 1	Yes Grade 1	Grade 1	No change	GREEN
BV216a Deleted	Number of sites of potential concern with respect to contaminated land (N/A)	5,825.00	5,569.00	N/A	5,825.00	N/A	N/A
BV216b Deleted	Percentage of sites of potential concern for which information is available to enable remediation to be considered (HIGH)	1.70%	0.48%	No 10.00%	0.56%	No	RED
BV217 Deleted	Percentage of pollution control improvements completed (HIGH)	90.00%	100.00%	Yes 100.00%	100.00%	N/A	GREEN
BV218a Deleted	Abandoned vehicle reports investigated within 24 hours (HIGH)	70.00%	88.74%	No 98.22	48.60%	Yes	GREEN
BV218b Deleted	Percentage of abandoned vehicles removed within 24 hours of entitlement to remove (HIGH)	80.00%	71.66%	No 97.76%	78.17%	No	RED
LPI EH1 Deleted	Response to service requests (Environmental Protection) (HIGH)	92.00%	95.00%	N/A	94.50%	Yes	GREEN

LPI EH3 Deleted	Statutory Environmental Protection Act inspections (HIGH)	100.00%	100.00%	N/A	100.00%	No change	GREEN
LPI EH4 Deleted	Response to service requests (Consumer Protection) (HIGH)	90.00%	91.70%	N/A	93.90%	No	GREEN
LPI EH5 Deleted	Reporting of notifiable accidents within statutory periods (HIGH)	90.00%	100.00%	N/A	100.00%	No change	GREEN
LPI EH7 Replaced as NI	Food safety inspections carried out in accordance with Food Standards Agency targets (HIGH)	95.00%	98.10%	N/A	100.00%	No	GREEN
LPI WM1 Deleted	Missed refuse collections per 100,000 collections (LOW)	90.00	53.48	N/A	66.74	Yes	GREEN
LPI WM2 Deleted	Missed collections as a percentage of exemptions (LOW)	1.00%	0.51%	N/A	0.63%	Yes	GREEN
LPI WM3 Deleted	Missed glass collections per 100,000 collections (LOW)	90.00	41.00	N/A	40.65	No	GREEN
LPI WM4 Deleted	Missed dry recyclable collections per 100,000 collections (LOW)	90.00	87.30	N/A	150.02	Yes	GREEN
LPI WM5 Deleted	Missed garden collections per 100,000 collections (LOW)	90.00	79.66	N/A	97.27	Yes	GREEN

Planning and Economic Development Portfolio									
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08		
KPI BV106 Deleted	Percentage of new homes built on previously developed land (HIGH)	89.67%	79.81%	No 91.00	95.65%	No	RED		
KPI BV109a Replaced as NI	Percentage of major applications determined within 13 weeks (HIGH)	74.75%	79.07%	No 80.71	67.20%	Yes	GREEN		
KPI BV109b Replaced as NI	Percentage of minor applications determined within 8 weeks (HIGH)	80.39%	78.05%	No 83.66	72.96%	Yes	AMBER		
KPI BV109c Replaced as NI	Percentage of 'other' applications determined within 8 weeks (HIGH)	91.61%	89.27%	No 92.57	89.50%	No	AMBER		
BV200a Retained as LPI	Submission of Local Development Scheme by 28 March 2005 and maintenance of three-year rolling programme (N/A)	Yes	Yes	N/A	Yes	No change	GREEN		
BV200b Retained as LPI	Achievement of milestones within Local Development Scheme (N/A)	Yes	Yes	N/A	No	Yes	GREEN		
KPI BV204 Retained as LPI	Number of appeals allowed against refusal of planning applications, as percentage of the total number of appeals against refusals (LOW)	25.00%	28.70%	No 25.00	29.10%	Yes	RED		
BV205 Deleted	Performance against planning quality of service checklist (HIGH)	94.40%	83.30%	No 100	83.00%	Yes	RED		
BV219b Deleted	Percentage of Conservation Areas with up to date character appraisals (HIGH)	8.00%	DoPED to report	35.07%	16.00%	DoPED to report	DoPED to report		
Leisure and Young Persons Portfolio									
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08		
KPI BV170a Retained as LPI	Number of visits to Council funded or part funded museums and galleries in the area per 1,000 population (HIGH)	861.00	564.99	No 928.00	524.48	No	RED		
BV170b Retained as LPI	Number of visits to Council funded or part funded museums and galleries in the area, that were in person per 1,000 population (HIGH)	460.00	122.03	No 557	129.02	No	RED		

KPI BV170c Retained as LPI	Number of pupils visiting museums and galleries in organised school groups (HIGH)	3,302.00	4,075.00	Yes 3805	4,531.00	Yes	GREEN
LPI L1 Deleted	Number of parishes in which the Council provides leisure opportunities (HIGH)	17.00	17.00	N/A	20.00	No	GREEN
LPI L2 Deleted	Number of parishes in which the Council has enabled leisure opportunities (HIGH)	15.00	8.00	N/A	16.00	No	RED
LPI L3 Deleted	Number of people benefiting from special activity prices (HIGH)	325.00	282.00	N/A	289.00	No	RED
LPI L4 Deleted	Number of new leisure facilities enabled (HIGH)	2.00	1.00	N/A	3.00	No	RED
LPI L5 Deleted	Number of new leisure opportunities directly introduced by the Council (HIGH)	25.00	117.00	N/A	88.00	Yes	GREEN
LPI L6 Deleted	Number of new leisure opportunities enabled by the Council (HIGH)	10.00	53.00	N/A	34.00	No	GREEN
LPI L7 Deleted	Number of organisations that the Council has worked with to promote health and social inclusion (HIGH)	100.00	230.00	N/A	246.00	No	GREEN
LPI L8 Deleted	Number of patients referred by GP to Council activity scheme (HIGH)	168.00	139.00	N/A	185.00	No	RED
LPI L9 Deleted	Number of under 16 year olds attending swimming lessons (HIGH)	13,500.00	13,733.00	N/A	12,500.00	Yes	GREEN
LPI L10 Deleted	Number of event days at North Weald Airfield (HIGH)	145.00	124.00	N/A	109.00	Yes	RED
LPI L11 Deleted	Number of new leisure activities for 13-19 year olds enabled or provided by the Council (HIGH)	17.00	15.00	N/A	28.00	No	RED

Civil Engineering and Maintenance Portfolio

PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
------------------	--	----------------	-----------------	----------------------	-----------------	--------------------	-----------------------

There were no performance indicators for this Portfolio for 2007/08

Customer Services, Media, ICT and Communications Portfolio							
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
LPI PR3 Retained as LPI	Number of visits to the Council's website (HIGH)	697,000.00	787,814.00	N/A	664,562.00	Yes	GREEN
Leader's Portfolio							
PI (AND KPI) REF	SUMMARY DEFINITION AND POLARITY INDICATOR (GOOD PERFORMANCE IS AN OUTTURN HIGHER OR LOWER THAN TARGET)	TARGET 2007/08	OUTTURN 2007/08	TOP QUARTILE 2006/07	OUTTURN 2006/07	IMPROVEMENT YES/NO	TRAFFIC LIGHT 2007/08
There were no performance indicators for this Portfolio for 2007/08							

PROPOSED KEY PERFORMANCE INDICATORS 2008/09

ESSEX LOCAL AREA AGREEMENT INDICATORS	
1.	LI 2.2 (local Indicator) – Affordable homes built and acquired
2.	NI 8 - Adult participation in sport
3.	NI 11 - Engagement in the arts
4.	NI 17 - Perceptions of anti-social behaviour
5.	NI 20 - Assault with injury crime rate
6.	NI 195 - Improved street and environmental cleanliness (levels of graffiti, litter, detritus and fly-posting);
7.	LI 7.2 (local Indicator) – People feeling safe outside after dark
8.	NI 186 - Per capita CO2 emissions in the local authority area
9.	NI 188 - Adapting to climate change
10.	NI 191 - Residual household waste per head
11.	NI 192 - Household waste recycled and composted
12.	NI 197 - Improved local biodiversity - active management of local sites
NATIONAL INDICATORS	
Housing Portfolio	
13.	NI 158 - Percentage of decent council homes
14.	NI 160 - Local authority tenants' satisfaction with landlord services
Planning and Economic Development Portfolio	
15. -17.	NI 157 - Processing of planning applications as measured against targets for 'major', 'minor' and 'other' application types
LOCAL PERFORMANCE INDICATORS	
Housing Portfolio	
18.	LPI 3 - Rent collected as a proportion of rents owed on housing revenue account dwellings
19.	LPI 9 - Average number of single homeless households placed in bed and breakfast accommodation
Environmental Protection Portfolio	
20.	LPI 45 - Percentage of households served by kerbside collection of recyclables
Community Wellbeing Portfolio	
21.	LPI 2 - Licence applications processed within statutory periods
Finance and ICT Portfolio	
22.	LPI 10 - Percentage of invoices paid within 30 days of receipt
23.	LPI 11 - Percentage of Council Tax collected
24.	LPI 12 - Percentage of non-domestic rates collected
25.	LPI 22 - Average time for processing new benefit claims
26.	LPI 23 - Average time for processing notification of changes of circumstance for benefit claims
27.	LPI 24 - Accuracy of processing benefit claims

Corporate Support Services Portfolio	
28.	LPI 16 - Number of working days lost due to sickness absence
Leisure and Young Persons Portfolio	
29.	LPI 44 - Number of pupils visiting museums and galleries in organised school groups
Planning and Economic Development Portfolio	
30.	LPI 40 - Achievement of milestones within Local Development Scheme

Report to the Finance and Performance Management Scrutiny Panel



SCRUTINY

Date of meeting: 17 June 2008

Responsible Officer: Teresa Brown (01992-564604)



Epping Forest District Council

Democratic Services Officer: Adrian Hendry (01992 564246)

Subject: Capital Outturn 2007/08 and Use of Transitional Relief in 2008/09

Recommendations/Decisions Required:

1. That the provisional capital outturn for 2007/08 be noted;
2. That retrospective approval for the over and underspends in 2007/08 on certain capital schemes as identified in the report is recommended to Cabinet;
3. That approval for the carry forward of unspent capital estimates into 2008/09 relating to schemes on which slippage has occurred is recommended to Cabinet;
4. That retrospective approval for the bringing forward of estimates from 2008/09 into 2007/08 in respect of schemes which have progressed more rapidly than expected is recommended to Cabinet;
5. That approval for the virement of a £20,000 saving to the General IT budget, to be carried forward to 2008/09, is recommended to Cabinet;
6. That approval for the virement equivalent to the remaining net savings of £350,000 to the General Capital Contingency is recommended to Cabinet which, together with the sum unallocated in 2007/08, is recommended for carried forward to 2008/09;
7. That the previous approvals to use the unapplied balance of transitional capital receipts for financing contributions to affordable housing schemes be noted.

Executive Summary:

This report sets out the Council's capital programme for 2007/08, in terms of expenditure and financing, and compares the actual outturn figures with the revised estimates. The revised estimates represent those agreed at Cabinet on 4 February 2008, which were based on the Capital Strategy adopted by Council on 18 December 2007.

Appendix 1 summarises the Council's overall capital expenditure in 2007/08, analysed by portfolio, while appendices 2 and 3 identify the expenditure on individual schemes. Variations from revised estimates are shown in the third column of each appendix and these are identified as savings, overspends, carry forwards or brought forwards on a scheme-by-scheme basis in appendices 2 and 3. The carry forwards and brought forwards represent changes in the timing and phasing of schemes and the movement of estimates between financial years rather than amendments to total scheme estimates.

An analysis of the funds used to finance the Council's capital expenditure in 2007/08 is also given in appendix 1, detailing the use of government grants, private funding, capital receipts and revenue contributions to capital outlay. The generation and use of capital receipts and Major Repairs Fund resources in 2007/08 are detailed in appendix 4.

The report also identifies the proposed use of the transitional capital receipts that remain unused as at 31 March 2008.

Reasons for Proposed Decision:

The action recommended is intended to make the best use of the Council's capital resources that are available to finance the Capital Programme in 2007/08.

Other Options for Action:

The HRA capital expenditure in 2007/08 could have been financed partly from the use of usable capital receipts. This option was rejected because the RCCO level suggested in this report is affordable within the HRA, according to current predictions, and any use of usable capital receipts for HRA purposes would have the effect of reducing scarce capital resources available for the General Fund.

Report:

Capital Expenditure

1. The overall position in 2007/08 was that a total of £10,597,000 was spent on capital schemes, compared to a revised estimate of £12,324,000. This represents an underspend of £1,727,000 or 14% on the Council's revised capital budget. The underspend was greater on General Fund schemes than Housing Revenue Account (HRA) schemes. Expenditure on General Fund projects totaled £4,949,000, which was £1,236,000 or 20% less than anticipated, whilst expenditure on the HRA totaled £5,648,000, which was £491,000 or 8% less than anticipated.
2. There were some underspends experienced in 2007/08 which have been identified as savings. This was primarily on private sector housing grants where there were underspends of £186,000 and £154,000 on Disabled Facilities Grants and other private sector grants respectively. The Director of Housing has advised that both sums can be taken as savings and this report recommends that the saving is transferred into the General Capital Contingency.
3. There were two schemes within the non-housing programme on which savings were also identified. These include £20,000 relating to the creation of a second computer suite at the Civic Offices which is now complete; and £15,000 set aside to finance the costs associated with the sale of land at Merlin Road but Cabinet has agreed to put this on hold for the time being. It is proposed that the £20,000 saving from the computer suite be returned to the General IT budget from which a top up was vired last year and the £15,000 Merlin Road allocation be returned to the Capital Contingency.
4. These savings were counterbalanced to a small extent by an overspend of £5,000 on the car park upgrade at Queen's Road, Buckhurst Hill. It is suggested that this sum be taken from the Capital Contingency. Together with the savings identified above, this generates a net saving of £350,000. Members are requested to consider using this to increase the General Capital Contingency to a total of £531,000. It is suggested that this amount be carried forward into 2008/09 to be used as a first call for new capital bids. There was also a small overspend of £6,000 on an HRA scheme at Hemnall Street. The scheme involved major conversions works which were completed just

over three years ago but an outstanding claim was finally resolved in April which was slightly higher than anticipated.

5. The majority of the underspends on the General Fund and HRA schemes relate to slippage of expenditure and it is proposed that this is re-phased into 2008/09. Appendices 2 and 3 give details of the individual projects where slippage has occurred. The main areas of slippage on the General Fund included: the contribution to Estuary Housing Association for affordable housing; the purchase of 8/8a Sun Street in Waltham Abbey under a compulsory purchase order; the Youth Sports Facilities programme, Civic Office works and ICT projects. Within the HRA the main areas of slippage were roofing, kitchen replacements and environmental improvements to shops. It is requested that the capital allocations for all the schemes identified in the appendices receive retrospective approval to be carried forward to 2008/09.
6. It is also requested that the underspend on Phase 2 of the town centre enhancement works at Loughton High Road be carried forward despite the scheme having been completed, pending finalisation of scheme costs when a report will be presented to Cabinet. This brings the total sum requested for carry forward to £2,209,000; £1,572,000 in respect of the General Fund and £637,000 in respect of the HRA.
7. There were also several General Fund and HRA schemes, which progressed more rapidly than anticipated. These included the works being undertaken at Bobbingworth Tip; the Loughton Broadway town centre enhancement works; the parking and traffic schemes; and the contribution to London & Quadrant Housing Association for affordable housing. The overspend on the flood alleviation schemes resulted from the fact that a higher than expected proportion of the works undertaken were of a capital nature. A report on the progress of these works will be presented to Cabinet as appropriate. Within the HRA the projects ahead of target were the major improvement works at Springfields and, to a much smaller extent, the adaptations undertaken for people with disabilities in Council accommodation. A total sum of £846,000 to be brought forward from 2008/09 to 2007/08 is requested for retrospective approval from Members: £706,000 in respect of the General Fund and £140,000 in respect of the HRA.
8. Members are requested to approve the total carry forwards and brought forwards referred to above on the schemes identified in appendices 2 and 3; the total net carry forward requested is £1,363,000, £866,000 on the General Fund and £497,000 on the HRA.

Contributions to the Pension Fund

9. Capital contributions to the Pension Fund Reserve were initiated in 2003/04 to provide for future pension contributions and a transfer of £2,500,000 was made at that point from usable capital receipts. Since then capitalized costs totaling £2,378,000 have been charged to the reserve in line with the capitalisation directions received each year since 2005/06; the sum charged in respect of 2007/08 being £999,000. A further transfer of £2,500,000 was approved by Cabinet on 4 February 2008. This leaves a capital balance of £2,621,000 remaining on the Pension Fund Reserve to finance future increased contributions. These sums are not shown on the appendices.

Funding

10. When financing the capital programme, government grants and private funding that have been received to finance specific schemes, are applied initially. Appendix 1 identifies all the grants used in 2007/08 and it compares the actual sums used with the amounts estimated in the revised capital programme. Although the maximum

government grants allowable have been applied where appropriate, the actual sums are less than estimated in all cases except Disabled Facilities Grants (DFGs) where the upper limit was increased. The reduced level of grants applied reflect the reduced spending in areas attracting grants; the most notable being the Decent Homes Grant received from the DCLG. All unapplied grants can be legitimately carried forward and applied in future years, although there is some uncertainty regarding the unapplied DFGs and this is currently being investigated. Private financing in the form of contributions from leaseholders were also reduced as adjustments were required to sums estimated in respect of 2006/07 and work undertaken on leaseholders properties proved to be less than anticipated in 2007/08. In contrast to this, slightly more funding from other sources was used to enhance the contribution to London & Quadrant Housing Association for affordable housing by using the interest income which had accrued on the balance held in the accounts; this was approved by Cabinet in March 2008.

11. The situation with regard to capital receipts in 2007/08 proved to be marginally better overall than had been anticipated, as shown in appendix 4. Income from council house sales was slightly lower than expected as the number of houses sold was 28, fractionally less than expected, although this was compensated to some extent by slightly higher sale prices per property. The total income from HRA receipts was topped up by repayments of discounts, reduced administration costs and a small land sale. The General Fund capital receipts were in line with estimates with £6,050,000 received from the sale at the T11 site at Langston Road and £13,500 received in part exchange for a new tractor in the Grounds Maintenance Section. The Council's payment to the Government pool was slightly higher than expected. Although transitional relief is no longer granted, as explained in paragraph 13 below, £500,000 of the £1,000,000 balance brought forward from 2006/07 was applied to finance a large part of the contribution to London & Quadrant Housing Association for affordable housing. The actual use of other capital receipts on the General Fund capital programme was lower than predicted, primarily due to the underspend on this fund.
12. The total use of revenue contributions was lower than anticipated as the draw on the Major Repairs Reserve was reduced because of the underspend on the HRA .

Use of Transitional Relief in 2007/08

13. Members will recall that authorities which were debt-free on 31 March 2004, were granted transitional relief on a reducing percentage of capital receipts which are deemed "poolable" to a Central Government Pool since the scheme was introduced. This period of transitional relief has now come to an end. However, the Council still has a sum of £500,000 of transitional relief which has not been used to finance capital expenditure to date.
14. It has been a general requirement that transitional relief generated in a given year was spent in that year. However, providing Member approval is in existence highlighting the areas where the expenditure is to occur, then a commitment to spend the money is generated such that late expenditure due to slippage is also permissible. In previous years, approval was given for the use of the remaining £500,000 transitional relief to finance General Fund contributions to affordable housing schemes in partnership with housing associations and Members are asked to note this commitment.

Resource Implications:

The 2007/08 General Fund Outturn totaled £4,949,000 representing an underspend of £1,236,000. This comprised of savings of £375,000, an overspend of £5,000, carry forwards

of £1,572,000 and brought forwards of £706,000. It has been suggested that the net savings be vired to the General IT budget (£20,000) and the General Capital Contingency (£350,000) and carried forward to 2008/09.

The 2007/08 HRA Capital Outturn was £5,648,000 representing an overall underspend of £491,000. This included an overspend of £6,000, slippage of £637,000 and brought forward expenditure of £140,000.

Legal and Governance: The Council's capital accounts have been prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA)'s Statement of Recommended Practice (SORP).

Safer, Cleaner and Greener Implications: The Council's Capital Strategy works to support a safer, greener and cleaner initiative; in excess of £2,000,000 was spent in 2007/08 on environmental protection.

Consultation Undertaken:

Progress on the capital programme is monitored regularly by the Finance and Performance Management Scrutiny Panel. Service Directors and spending control officers are also consulted throughout the year. In addition, consultation is undertaken with the Tenants and Leaseholders Federation and the Director of Housing on the HRA programme.

Background Papers: The capital programme approved at Cabinet 4 February 2008 and working papers filed for External Audit purposes.

Impact Assessment: There are no equality or risk management impacts.

This page is intentionally left blank

**CAPITAL PROGRAMME
2007/08 ACTUAL (PROVISIONAL)**

	2007/08 Revised £000	2007/08 Actual £000	(Under) / Overspend £000
EXPENDITURE			
Finance & Corporate Support	1,148	589	(559)
Leader's	15	0	(15)
Planning & Economic Development	293	285	(8)
Leisure & Young People	135	97	(38)
Environmental Protection	1,820	2,074	254
Civil Engineering	377	724	347
Total Non-Housing	3,788	3,769	(19)
Housing GF	2,397	1,180	(1,217)
HRA	6,088	5,601	(487)
Housing Works Unit	51	47	(4)
Total Housing	8,536	6,828	(1,708)
TOTAL	12,324	10,597	(1,727)
FUNDING			
DCLG Grant for DFG	125	188	63
DCLG Grant for Decent Homes	200	77	(123)
IEG Grant	304	253	(51)
DEFRA Grant	56	56	0
PDG Grant	75	34	(41)
Private Funding	425	329	(96)
Total Grants	1,185	937	(248)
Transitional Relief: Housing GF	1,000	500	(500)
Other Capital Receipts:HRA	0	11	11
Other Capital Receipts:Housing GF	837	620	(217)
Other Capital Receipts:Non Housing	3,243	2,933	(310)
Total Capital Receipts	5,080	4,064	(1,016)
HRA - RCCO	1,985	2,628	643
HRA - MRR	4,074	2,968	(1,106)
Total Revenue Contributions	6,059	5,596	(463)
TOTAL	12,324	10,597	(1,727)

**CAPITAL PROGRAMME
2007/08 ACTUAL (PROVISIONAL)**

	2007/08 Revised £000	2007/08 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000
Finance & Corporate Support						
Youth Sports Facilities	132	68	(64)		(64)	
Planning Service Accommodation Works	15	0	(15)		(15)	
Civic Office Works	62	6	(56)		(56)	
Messenger Vehicles	15	15	0			
General Capital Contingency	181	0	(181)		(181)	
IT Projects funded from IEG	304	266	(38)		(38)	
Revenues & Benefits IT System	97	48	(49)		(49)	
General IT	221	90	(131)		(131)	
Civic Offices Computer Suite No.2	85	65	(20)	(20)		
Planning & Land Charges IT System	36	31	(5)		(5)	
Total	1,148	589	(559)	(20)	(539)	0
Leader's						
Merlin Way Land Sale	15	0	(15)	(15)		
Total	15	0	(15)	(15)	0	0
Leisure & Young People						
Loughton Leisure Centre	14	2	(12)		(12)	
Ongar Leisure Centre : Extention	3	3	0			
N W Airfield Market Improvements	110	84	(26)		(26)	
Museum Redisplay Programme	8	8	0			
Total	135	97	(38)	0	(38)	0
Environmental Protection						
Bobbingworth Tip	1,000	1,274	274			274
Environ. Protection Equipment	20	0	(20)		(20)	
Refuse and Street Cleansing Vehicles	800	800	0			
Total	1,820	2,074	254	0	(20)	274
Planning & Economic Development						
Town Centre Enhancement						
Loughton High Road Works: Phase 2	53	11	(42)		(42)	
Loughton Broadway Works	165	240	75			75
PDG Capital Scheme	75	34	(41)		(41)	
Total	293	285	(8)	0	(83)	75
Civil Engineering						
Parking & Traffic Schemes	200	479	279			279
Housing Estate Car Parking	17	12	(5)		(5)	
Car Park Upgrade Buckhurst Hill	2	7	5	5		
Flood Alleviation Schemes	99	167	68			68
Epping Drinking Fountain	6	6	0			
Grounds Maint Plant & Equipt	53	53	0			
Total	377	724	347	5	(5)	347
TOTAL NON-HOUSING PROGRAMME	3,788	3,769	(19)	(30)	(685)	696

**CAPITAL PROGRAMME
2007/08 ACTUAL (PROVISIONAL)**

	2007/08 Revised £000	2007/08 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000
Housing General Fund						
Contribution to Affordable Housing						
Estuary HA Schemes	500	0	(500)		(500)	
The Quarter, Ongar (L&Q)	735	745	10			10
Total Affordable Housing Contributions	1,235	745	(490)	0	(500)	10
Disabled Facilities Grants	500	314	(186)	(186)		
Other Private Sector Grants	275	121	(154)	(154)		
Alfred Road Drainage Works	9	0	(9)		(9)	
CPO 8/8A Sun Street, W. Abbey	378	0	(378)		(378)	
TOTAL HOUSING GENERAL FUND	2,397	1,180	(1,217)	(340)	(887)	10
Housing Revenue Account						
Springfields, Waltham Abbey *	617	741	124			124
Norway House Improvements *	57	45	(12)		(12)	
Hemnall House Conversion	0	6	6	6		
Communal TV Upgrade	15	8	(7)		(7)	
Heating/Rewiring *	1,063	1,047	(16)		(16)	
Windows/Roofs/Asbestos/Water Tanks *	744	634	(110)		(110)	
Other Planned Maintenance	461	384	(77)		(77)	
Total Planned Maintenance	2,957	2,865	(92)	6	(222)	124
Structural Schemes *	457	375	(82)		(82)	
Cyclical Maintenance *	13	0	(13)		(13)	
Small Capital Repairs *	375	358	(17)		(17)	
Cost Reflective Repairs *	1,298	1,175	(123)		(123)	
Non-Cost Reflective Repairs	438	302	(136)		(136)	
Disabled Adaptations	462	478	16			16
Other Repairs and Maintenance *	72	48	(24)		(24)	
Feasibilities	16	0	(16)		(16)	
TOTAL HRA	6,088	5,601	(487)	6	(633)	140
Housing DLO Vehicles	51	47	(4)		(4)	
TOTAL WORKS UNIT	51	47	(4)	0	(4)	0
TOTAL HOUSING PROGRAMME	8,536	6,828	(1,708)	(334)	(1,524)	150
* EFDC Affordable Housing & Regeneration Projects	4,696	4,423	(273)	0	(273)	124

CAPITAL RECEIPTS
2007/08 ACTUAL (PROVISIONAL)

	2007/08 Revised £000	2007/08 Actual £000	2007/08 Variation £000
Receipts Generation			
Housing Revenue Account	3,450	3,488	38
General Fund	6,063	6,063	0
Total Receipts	9,513	9,551	38
Receipts Analysis			
Usable Receipts	7,032	6,963	(69)
Payment to Govt Pool	2,481	2,588	107
Total Receipts	9,513	9,551	38
Usable Capital Receipt Balances			
Opening Balance	26,425	26,425	0
Usable Receipts Arising	7,032	6,963	(69)
Transitional Payment from Pool (which must be used on Housing assets)	(1,000)	(500)	500
Transfer to Pension Fund Capital Reserve	(2,500)	(2,500)	0
Use of Other Capital Receipts	(4,080)	(3,564)	516
Closing Balance	25,877	26,824	947

MAJOR REPAIRS RESERVE
2007/08 ACTUAL (PROVISIONAL)

	2007/08 Revised £000	2007/08 Actual £000	2007/08 Variation £000
Opening Balance	5,655	5,655	0
Major Repairs Allowance	4,603	4,603	0
Use of MRR	(4,074)	(2,968)	1,106
Closing Balance	6,184	7,290	1,106

Report to the Finance and Performance Management Scrutiny Panel



SCRUTINY

 **Epping Forest District Council**

Date of meeting: 17 June 2008

**Portfolio: Finance and Performance Management
Responsible Officer: Peter Maddock (01992 564602)**

Democratic Services Officer: Adrian Hendry (01992 564246).

Subject: Provisional Revenue Outturn 2007/08.

Recommendations/Decisions Required:

- (1) That the overall 2007/08 revenue out-turn for the General Fund and Housing Revenue Accounts (HRA) be noted; and**
- (2) That as detailed in Appendix B, the carry forward of £469,000 District Development Fund expenditure be noted**

Executive Summary

This report provides an overall summary of the revenue outturn for the financial year 2007/08.

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 General Fund and the consequential movement in balances for 2007/08.

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
General Fund					
Net Expenditure after Adjustments	16,980	16,543	15,958	(1,022)	(585)
Government Grants and Local Taxation	16,659	16,659	16,659	-	-
(Contribution to)/from Balances	321	(116)	(701)	(1,022)	(585)
Opening Balances – 1/4/07	(6,761)	(6,761)	(6,761)	-	-
(Contribution to)/from Balances	321	(116)	(701)	(1,022)	(585)
Closing Balances – 31/3/08	(6,440)	(6,877)	(7,462)	(1,022)	(585)

- Net expenditure for 2007/08 totalled £15.958 million, which was £1,022,000 (6.5%) below the original estimate and £585,000 (4.0%) below the revised. When compared to a gross expenditure budget of approximately £64 million, the variances can be restated as 1.6% and under 1% 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	16,842	16,706	16,180	(662)	(526)
In Year Growth	374	504	460	86	(44)
In Year Savings	(236)	(667)	(682)	(446)	(15)
Total Continuing Services Budget	16,980	16,543	15,958	(1,022)	(585)
DDF – Expenditure	1,264	2,802	2,558	1,294	(244)
DDF – One Off Savings	(705)	(1,839)	(2,293)	(1,588)	(454)
Total DDF	559	963	265	(294)	(698)
Appropriations	(559)	(963)	(265)	294	698
Net Expenditure	16,980	16,543	15,958	(1,022)	(585)

Continuing Services Budget

- CSB expenditure was £1,022,000 below the original estimate and £585,000 lower than the revised. The variances have arisen on both the opening CSB, £526,000 lower than the revised estimate and the in year figures, £59,000 lower than the revised estimate.
- Of the savings on the opening CSB over half relates to staff savings due to vacancies. Actual salary spending for the authority in total, including agency costs, was some £18.544 million compared against an original estimate of £18.926 million. Although the saving of £382,000 is rather lower than in recent years it is still substantial and much of this saving has fallen on the General Fund as opposed to the Housing Revenue Account and the Housing Repairs Fund as was the case in 2006/07. Of the remaining savings of £280,000, £82,000 relates to Housing Benefits with a further four areas seeing savings of £20,000 plus, these are Abandoned Vehicles, Electoral Registration, Grounds Maintenance and Environmental Co-ordination.
- The in year CSB growth figure of £138,000 became an in year saving of £222,000. Much of this was recognised in the revised estimates, as a saving from the first phase of the top management restructure produced £78,000 and £102,000 of the increased investment income was assessed as being of an ongoing nature. There was also a CSB reduction in the cost of placing people in bed and breakfast accommodation of £85,000 and a number of other items of additional income. Full details of items within the CSB growth figures can be found at appendix A.

District Development Fund

7. Net DDF expenditure was £294,000 below the original estimate and £698,000 below the revised. There are requests for carry forwards totalling £469,000 and therefore the variation actually equates to a £229,000 net under spend on the DDF items undertaken. 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 position.
8. The DDF increased between the Original and Revised position by some £404,000, this was due to a mixture of items brought forward from 2006/07 and new items identified during 2007/08, the major item in the latter category being in relation to Waste Management. There were also items of income to the General Fund totalling £1,407,000 which have been appropriated to the DDF (see other items on appendix B). The largest variation was seen on the Local Authority Business Growth Incentive Scheme (LABGI) grant, though the final allocation has still to be confirmed. This amounted to an increase of £205,000 on the original figure, though £41,000 related to an adjustment to 2006/07 which did not become apparent until well into 2007/08.
9. Two portfolios saw variations in excess of £100,000 on their DDF when compared to the revised estimate. Finance, Performance Management and Corporate Support Services saw an underspend of £244,000. The three main elements of this relate to unspent Local Housing Allowance set up grant, being able to contain increased costs as a result of maternity cover in Housing Benefits within the existing salaries budget and slippage on the implementation of the new Revenues and Benefits system. Environmental Protection saw an overspend of £186,000, which was made up of a £216,000 overspend on Waste Management, a report on which was made to Cabinet on 9 June. This was offset slightly by additional licensing income. Having said that because the overall position was a net underspend this overspend has in effect been financed by the various underspends on the DDF. Full details of the DDF are shown on appendix B.
10. The appropriation of additional income items and the underspend mean the balance on the DDF has reduced slightly to £2.916 million. Assuming that all the carried forward items are agreed and spent, the DDF is still in a better position than was predicted in the revised estimates. The 2008/09 estimate process allocated all of the DDF to projects including a large amount to the Local Development Framework (LDF). It is unclear at this stage whether the amounts allocated to the LDF so far are sufficient so the additional DDF monies may be required for this, however a full review of the DDF will take place as usual during the budget making process for 2009/10 in the autumn of 2008.

Appropriations

11. The only variation on appropriations arises from the underspend on the DDF.

12. 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	13,647	13,758	13,321	(326)	(437)
HRA Subsidy Payable	8,868	8,842	8,842	(26)	-
Depreciation	7,667	8,527	8,528	861	1
Total Expenditure	30,182	31,127	30,691	509	(436)
Gross Dwelling Rents	23,467	23,390	23,396	71	(6)
Other Rents and Charges	4,295	4,315	4,498	(203)	(183)
Total Income	27,762	27,705	27,894	(132)	(189)
Net Cost of Service	2,420	3,422	2,797	377	(625)
Interest and Other Transfers	1,740	2,164	2,165	(425)	(1)
Transfer from Major Repairs Reserve	3,077	3,939	3,954	(877)	(15)
Net Operating Income	(2,397)	(2,681)	(3,322)	(925)	(641)
Appropriations					
Capital Expenditure Charged to Revenue	1,985	2,142	2,628	643	486
Other	45	(29)	125	80	154
Deficit/(Surplus) for Year	(367)	(568)	(569)	(202)	(1)
Opening Balance – 1/4/07	(5,632)	(5,632)	(5,632)	-	-
Deficit/(Surplus) for year	(367)	(568)	(569)	(202)	(1)
Closing Balance – 31/3/08	(5,999)	(6,200)	(6,201)	(202)	(1)

13. A Surplus within the HRA of £367,000 and £568,000 was expected within its original and revised revenue budgets respectively, the actual surplus was £569,000 which is in line with the revised position. This occurred due to a substantial increase to Capital Expenditure Charged to Revenue (RCCO) that offset savings on Management and Maintenance costs of £436,000 and additional income from other rents and charges.

14. When the Revised Estimates were compiled it was noted that the balance on the HRA should not exceed £6.209 million at 1 April 2008, if the Council wished to capitalise additional pension contributions in 2008/09 as a result of the latest triennial valuation. The increased RCCO figure is countered by an equivalent decrease in usage of the Major Repairs Reserve to avoid the HRA balance increasing beyond £6.209 million.

15. The savings on Management and Maintenance arose in a number of areas including Grounds maintenance, Housing Land Cleansing, Piper Alarms and Minor Sewerage Works. There was also some salary savings on the HRA however there was a slight salary overspend on the Repairs Fund.

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:

No equalities or risk management impacts.

This page is intentionally left blank

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Portfolio	Service	Original 2007/08 £000's	Revised 2007/08 £000's	Actual 2007/08 £000's	Variance from Revised £000's
Leaders Portfolio	Corporate Policy Making		(78)	(78)	0
	Subscriptions		(6)	0	6
	Civic and Member	(12)	(12)	(14)	(2)
	Civic Ceremonial	2	2	1	(1)
	Civic Ceremonial	5	5	5	0
	Elections	3	3	3	0
	Top Man Structure Salary Savings				
	Disbanding of the Essex Local Govt Association				
	Member Electronic Services (Trans from IEG)				
	Car Hire/ Civic Awards				
	Additional Support for Chairman				
	Running Costs of New Software				
	Total Leaders	(2)	(86)	(83)	3
Community	Concessionary Fares		(12)	(12)	0
	Safer Communities		15	3	(12)
	Safer Communities		(15)	(27)	(12)
	Transport for London reduction in passes issued				
	Graffiti Removal				
	Graffiti Removal HRA Contribution				
	Total Community Wellbeing	-	(12)	(36)	(24)
Finance, Performance Management and Corporate Support Services	Local Taxation	(2)	13	3	(10)
	Local Taxation	(21)			0
	Finance Miscellaneous	4	4	4	0
	Housing Benefits/Local Taxation	16	16	0	(16)
	Housing Benefits	7	(85)	(85)	0
	Office Accommodation		7	8	1
	Industrial Estates		2	3	1
	Industrial Estates		7	7	0
	Industrial Estates		(17)	(9)	8
	Industrial Estates		(6)	(10)	(4)
	David Lloyd Centre		(8)	(13)	(5)
	All Services	(38)	(38)	(38)	0
	All Services	(35)	(30)	(30)	0
	All Services	(4)	(4)	(4)	0
	Energy Sites	44	26	26	0
	NDR Reduction in Court Cost Fees				
	Council Tax (Increase)/Decrease in Court Costs Fees				
	Building Maintenance - Inflation				
	Replacement Revenues & Benefits System				
	Non HRA Rent Rebates				
	Additional costs of letting office cleaning contract				
	Langston Road Industrial Estate- Temporary Car Parking				
	Oakwood Hill Industrial Estate - rents				
	Oakwood Hill Workshop Units - rents				
	Brooker Road Industrial Estate - rents				
	Commission & rent reviews				
	Computer Equipment New Procurement Arrangements				
	New Mobile Phone Contract				
	New Photocopier Contract				
	Energy Costs				
	Total Finance, Performance Management and Corporate Support Services	(29)	(113)	(138)	(25)
Housing	Private Sector Housing	19	16	19	3
	Private Sector Housing	41	11	11	0
	Private Sector Housing	5	5	0	(5)
	Reinstatement Grants	113	113	113	0
	Env. Health. Practitioner for HMO's				
	Environmental Health Practitioner				
	Finders Fee Scheme				
	End of Subsidy				
	Total Housing	178	145	143	(2)
Leisure	Leisure Management	(50)	(14)	(11)	3
	Waltham Abbey Leisure Centre	(10)	(10)	0	10
	Leisure Services	10	6	11	5
	Leisure Centre Income Share				
	Revision of Joint Use Agreement				
	Increased Energy Costs				
	Total Leisure	(50)	(18)	0	18

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Portfolio	Service	Original 2007/08 £000's	Revised 2007/08 £000's	Actual 2007/08 £000's	Variance from Revised £000's	
Environmental Protection	Pollution Control	11	11	2	(9)	
	Licensing & Registration		(26)	(26)	0	
	Hackney Carriage Licensing		(25)	(25)	0	
	Total Environmental Protection	11	(40)	(49)	(9)	
Planning & Economic Development	Tourism	5	5	5	0	
	Building Control		25	27	2	
	Building Control		(25)	(27)	(2)	
	Building Control	(9)	(70)	(43)	27	
	Building Control	9	70	43	(27)	
	Building Control		(10)	0	10	
	Building Control		10	0	(10)	
	Development Control		20	14	(6)	
	Development Control		(20)	(11)	9	
	Total Planning & Economic Development	5	5	8	3	
Civil Engineering & Maintenance	Off Street Car Parking	75	88	88	0	
	Off Street Car Parking	(45)	(45)	(45)	0	
	Off Street Car Parking		7	3	(4)	
	On Street Car Parking		6	2	(4)	
	On Street Car Parking		(6)	(2)	4	
	Off Street Car Parking		9	(24)	(33)	
	On Street Car Parking		10	(23)	(33)	
	On Street Car Parking		(10)	23	33	
	Off Street Car Parking		13	32	19	
	Grounds Maintenance/Car Parking	5	4	4	0	
		Total Civil Engineering & Maintenance	35	76	58	(18)
	Other Items					
		Increased Investment Interest		(102)	(102)	0
	Car Leasing	(10)	(18)	(23)	(5)	
	Total CSB	138	(163)	(222)	(59)	
			Overspends/Income not achieved		75	
			Underspends/ Income Overachievement		(134)	
			Net Underspend		(59)	

District Development Fund

Committee / Service	Description	2007/08		Actual	Difference	C/Fwd	over	under	2008/09		2009/10		2010/11	
		Original	Revised						Estimate	Revised	Estimate	Estimate	Estimate	
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leaders														
Corporate Policy Making	Development of Community Strategy	10	10	10										
Corporate Policy Making	Retirement of Joint Chief Executive (Community)		163	163										
Corporate Policy Making	Retirement of Joint Chief Executive (Community)HRA Element		(33)	(33)										
Elections	By-Elections Alderton Ward		4	4										
Civic and Member	Audit & Governance Committee Training	2	1	1										
Civic and Member	Webcasting Project								4					4
Public Relations	Improvements to Main Reception Area	31							31					31
Total Leaders		43	145	145	0	0	0	0	35	0	0	0	35	0
Community Wellbeing														
Concessionary Fares	County Wide Scheme		21	0	(21)									
Concessionary Fares	National Bus Concession - set up costs		53	19	(34)									52
Concessionary Fares	National Bus Concession - Grant		(53)	(50)	3									
Concessionary Fares	New National Scheme - Grant								(235)				(235)	(241)
Concessionary Fares	New National Scheme - Costs								235				235	241
Concessionary Fares	Bus Permits Saving		(25)	(25)				25						(247)
Concessionary Fares	Transport for London reduction in passes issued		(17)	(17)				17						247
Safer Communities	ASB Investigator training								2				2	
Safer Communities	Protective clothing								5				5	
Safer Communities	Police community safety accreditation								2				2	
Safer Communities	Unspent Home Office Grant		(16)	(16)				16						16
Total Community Wellbeing		0	21	(89)	(110)	68	0	42	9	77	0	0	77	0
Finance and Performance Management and Corporate Support Services														
Accountancy	VAT Consultancy		3	3										
Finance Miscellaneous	Asset Register		20	0	(20)									20
Finance Miscellaneous	Finance System Outstanding Commitments	20	20	15	(5)	5			14				19	
Housing Benefits	Cover for Maternity leave	40	40	0	(40)	40							40	
Housing Benefits	Housing Benefit Admin Grant (New Formula)	(167)	(167)	(167)										8
Housing Benefits	Welfare Reform Start up costs		6	(2)	(8)									7
Housing Benefits	Electronic Document management		8	8					7					
Housing Benefits	Local Housing Allowance Implementation grant		(108)	(121)	(13)									65
Housing Benefits	Local Housing Allowance Implementation Costs		108	56	(52)				65				65	(14)
Housing Benefits	HBSD/IAD Scan Funding Grant		(14)	(14)					(14)				14	
Housing Benefits	HBSD/IAD Scan Funding Costs		14	(14)					14				14	
Housing Benefits	Replacement Revenues & Benefits system	80	106	24	(82)	82			40				122	
Industrial Estates	Lanston Road Industrial Estate- Development Proposals		39	39										
Insurance/Risk Management	Implementation of Risk Management Strategy	9	3	0	(3)	3							3	
Legal Services	Data capture re Land Terrier	9							11				11	
Legal Services	Computerisation of Land Terrier records	17							17				17	
Legal Services	Registration of Unregistered Titles	41		1	1	(1)			42				41	
Legal Services	Office Equipment		57	73	16	(1)			3				2	
Land Charges	Reduced Income		(20)	(26)	(6)			16						
Land Charges	Reduction in search costs payable to ECC		71	72	1	(1)			77				76	31
Office Accommodation	Essential Work to Civic Offices	66												20
Office Accommodation	Civic Offices Atrium works		13	13					100				100	
Office Accommodation	Potential Accommodation Changes		10	2	(8)				100				108	
Office Accommodation	Civic Offices Environmental Imps Comfort Cooling		5	5										
Office Accommodation	New Pond Boundary Wall Repair		26	13	(13)				13				13	
Unappropriated Land	Consultant's Fees - Dev Potential of Council Car Parks		20	7	(13)				130				130	
Unappropriated Land	Consultant's Fees & site surveys Lanston Rd Depot													13
Non HRA Building Maintenance	Planned Building Maintenance Programme													130
Total Finance, Performance Management and Corporate Support Services		115	260	16	(244)	254	16	6	541	795	31	795	31	20

District Development Fund

Committee / Service	Description	2007/08		Actual	Difference	C/Fwd	over	under	2008/09		2009/10	2010/11
		Original	Revised						Estimate	Revised		
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Housing												
Homelessness	Homelessness Prevention Officers	9	18	10	(8)	8					8	
Housing Benefits	Non HRA Rent Rebates			(28)	(28)		28					
Private Sector Housing	Housing strategy and empty homes surveys	4							8		8	
Private Sector Housing	Consultancy Private Sector Assistance Policy	10	5	6	1	(1)			15		14	
Private Sector Housing	Handyperson Scheme	3	2	1	(1)	1			1		2	
Total Housing		26	25	(11)	(36)	8	0	28	24	32	0	0
Leisure												
Leisure Management	Alternative Management	151	168	165	(3)		3					
Loughlin Leisure Centre	Mediation		15	0	(15)	15					15	
Community Development	Provision of Portakabin	7	4	0	(4)	4					4	
Open Spaces	Nursery Maintenance		7	7								
North Weald Airfield	High Voltage Distribution Network 5 yr Programme		(73)	2	2	(2)			5		3	
North Weald Airfield	Scouts Jamboree Additional Income	(50)	11	(73)								
North Weald Airfield	Maintenance		10	9	(2)	2					2	
Museum	Community Venues Outreach Pilot Project		10	10								
Community Development	Additional Projects	20	20	24	4							
Community Development	Additional Projects	(20)	(20)	(24)	(4)							
Community Development	Youth Council		5	4	(1)	1					1	
Sports Development	Additional Projects	30	39	38	(1)							
Sports Development	Additional Projects	(30)	(39)	(38)	1							
Total Leisure		108	147	124	(23)	20	0	3	5	25	0	0
Environmental Protection												
Waste Management	Recycling Measures	56	56	56								
Waste Management	Maintaining waste service whilst procurement undertaken		717	933	216		216					
Waste Management	Subscription to procurement hub		15	15					7		7	
Waste Management	Government Grant	(56)	(56)	(56)								
Waste Management	Contract termination and new contract set up		66	66								
Waste Management	Safer, Cleaner and Greener								5		5	
Licensing & Registration	Additional Income		(8)	(8)				8				
Hackney Carriage Licencing	Additional Income		(22)	(22)				22				
Neighbourhoods / Rapid Response	Safer, Cleaner and Greener								18		18	
Pollution Control	Air Quality Management Area								4		4	
Pollution Control	Bobbingworth Tip										4	1
Total Environmental Protection		0	798	984	186	0	216	30	34	34	4	1

District Development Fund

Appendix B

Committee / Service	Description	2007/08		Difference	C/Fwd	over	under	2008/09		2009/10	2010/11
		Original	Revised					Estimate	Revised		
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planning & Economic Development											
Countrycare	Veteran Tree Project		40	4							
Countrycare	Veteran Tree Project	(40)	(47)	(7)	3					3	
Development Control	Compensation Waste Transfer Station		46								
Development Control	Reduced Income		40	11							
Economic Development	Developing Business Networks		4	(4)	4			5	5		
Economic Development	Enhanced Business Contacts							35	35		
Economic Development	Town Centre Manager										
Enforcement	Paynes Lane Traveller Incursion	122	85	(37)		2					
Forward Planning	High Hedges Legislation - Staffing	18	17	(1)		3		4	4		
Forward Planning	Technical Planning Officer -Tree Preservation							14	14		4
Forward Planning	Local Development Framework	160	40	(120)	5	9		288	293	217	615
Planning Services	Planning Delivery Grant 1	15	17	2		2		27	27		
Planning Services	Planning Delivery Grant 2	24	20	(4)		5		14	14		
Planning Services	Planning Delivery Grant 3	10	22	12		5		38	38		2
Planning Services	Planning Delivery Grant 4		49	42	(7)	7		38	38		
Planning Services	Planning Delivery Grant 4							(40)	(40)		
Planning Services	Planning Delivery Grant 5	15	48	33	(24)	24		160	160		
Planning Services	Planning Delivery Grant 5	(15)	(48)	(33)				(160)	(160)		
Planning Services	Scanning DDF		35	38		38					
Tourism	Rural Projects and Tourism Officer							30	30		
Tourism	Tourism Summit		2	(2)	2						
Town Centre Enhancements	Waltham Abbey Town Centre improvements		25	(20)	20			20	20		
Town Centre Enhancements	Town Centre Support							12	12		12
Total Planning & Economic Development		349	402	(28)	34	56	50	427	461	235	627
Civil Engineering & Maintenance											
Land Drainage	Remedial Works Principal Ordinary Watercourses	199	199		85			90	175		
Land Drainage	Senior Engineer (2 Years)	50	100	50	32				32		
Land Drainage	Reimbursement from Environment Agency	(50)	(100)	(50)	(32)				(32)		
Off Street Car Parking	Increased Income			(19)			19				
Highways	Residual Costs	36	34	(2)							
Total Civil Engineering & Maintenance		235	233	(2)	85	0	19	90	175	0	0
Total Portfolio District Development Fund		876	2,031	(1,155)	469	288	178	1,165	1,634	270	648
Other Items											
	Reimbursement of Highways Residual Costs	(117)	(117)								
	Increased Investment Interest		(312)	(312)							
	Second Homes Discount Allowance		(73)	(73)					(87)		(87)
	Backdated Housing Grant		(325)	(325)							
	Provision Released		(62)	(62)							
	Local Authority Business Growth Incentives Scheme	(200)	(241)	(41)							
Total District Development Fund		559	963	(404)	469	288	517	1,078	1,547	270	648

District Development Fund

Service	2007/08 Original £000	2007/08 Revised £000	2007/08 Actual £000	Over spend £000	Under spend £000	Net £000	Carry Forward £000	2008/09 Original £000	2008/09 Revised £000
Leaders	43	145	145	0	0	0	0	35	35
Community Wellbeing	0	21	(89)	0	(42)	(42)	68	9	77
Finance & Performance Management	115	260	16	16	(6)	10	254	541	795
Housing	26	25	(11)	0	(28)	(28)	8	24	32
Leisure	108	147	124	0	(3)	(3)	20	5	25
Environmental Protection	0	798	984	216	(30)	186	0	34	34
Planning & Economic Development	349	402	374	56	(50)	6	34	427	461
Civil Engineering & Maintenance	235	233	129	0	(19)	(19)	85	90	175
Total DDF Expenditure	876	2,031	1,672	288	(178)	110	469	1,165	1,634
Funding Analysis									
Transfer from DDF	876	2,031	1,672					2,916	2,916
Transfer to General Fund								(1,751)	(1,282)
Total DDF Funding	876	2,031	1,672					1,165	1,634
DDF Earmarked Reserve									
Balance B/F	3,181	3,181	3,181					2,218	2,916
Reimbursement of Highways Residual Costs	117	117	117						
Increased Investment Interest		312	384						
Second Homes Discount Allowance		73	73					87	87
Backdated Housing Grant		325	325						
Provision Released			62						
Local Authority Business Growth Incentives Scheme	200	241	446						
Provision for carry forward			469						
Transfer Out	(876)	(2,031)	(2,141)					(1,165)	(1,634)
Balance C/F	2,622	2,218	2,916					1,140	1,369

Portfolio	Description	C/Fwd	Overspend	Underspend
		£000's	£000's	£000's
Leaders				
Total Leaders		0	0	0
Community Wellbeing				
Concessionary Fares	National Bus Concession - set up costs	52		
Concessionary Fares	Bus Permits Saving			25
Concessionary Fares	Transport for London reduction in passes issued			17
Safer Communities	Unspent Home Office Grant	16		
Total Community Wellbeing		68	0	42
Finance and Performance Management and Corporate Support Services				
Finance Miscellaneous	Asset Register	20		
Finance Miscellaneous	Finance System Outstanding Commitments	5		
Housing Benefits	Cover for Maternity leave	40		
Housing Benefits	Welfare Reform Start up costs	8		
Housing Benefits	Local Housing Allowance Implementation Costs	65		
Housing Benefits	HBSD/IAD Scan Funding Grant	(14)		
Housing Benefits	HBSD/IAD Scan Funding Costs	14		
Housing Benefits/Local Taxation	Replacement Revenues & Benefits system	82		
Insurance/Risk Management	Implementation of Risk Management Strategy	3		
Legal Services	Registration of Unregistered Titles	(1)		
Legal Services	Office Equipment	(1)		
Land Charges	Reduced Income		16	
Land Charges	Reduction in search costs payable to ECC			6
Office Accommodation	Essential Work to Civic Offices	(1)		
Office Accommodation	Civic Offices Environmental Imps Comfort Cooling	8		
Unappropriated Land	Consultant's Fees - Dev Potential of Council Car Parks	13		
Unappropriated Land	Consultant's Fees & site surveys Langston Rd Depot	13		
Total Finance, Performance Management and Corporate Support Services		254	16	6
Housing				
Homelessness	Homelessness Prevention Officers	8		
Housing Benefits	Non HRA Rent Rebates			28
Private Sector Housing	Consultancy Private Sector Assistance Policy	(1)		
Private Sector Housing	Handyperson Scheme	1		
Total Housing		8	0	28
Leisure				
Leisure Management	Alternative Management			3
Loughton Leisure Centre	Mediation	15		
Community Development	Provision of Portakabin	4		
North Weald Airfield	High Voltage Distribution Network 5 yr Programme	(2)		
North Weald Airfield	Maintenance	2		
Community Development	Youth Council	1		
Total Leisure		20	0	3
Environmental Protection				
Waste Management	Maintaining waste service whilst procurement undertaken		216	
Licencing & Registration	Additional Income			8
Hackney Carriage Licencing	Additional Income			22
Total Environmental Protection		0	216	30

Portfolio	Description	C/Fwd	Overspend	Underspend
		£000's	£000's	£000's
Planning & Economic Development				
Countrycare	Veteran Tree Project	3		
Development Control	Reduced Income		11	
Economic Development	Enhanced Business Contacts	4		
Enforcement	Paynes Lane Traveller Incursion			2
Forward Planning	High Hedges Legislation - Staffing			3
Forward Planning	Local Development Framework	5		9
Planning Services	Planning Delivery Grant 1		2	
Planning Services	Planning Delivery Grant 2			5
Planning Services	Planning Delivery Grant 3		5	
Planning Services	Planning Delivery Grant 4			7
Planning Services	Planning Delivery Grant 5			24
Planning Services	Scanning DDF		38	
Tourism	Tourism Summit	2		
Town Centre Enhancements	Waltham Abbey Town Centre improvements	20		
Total Planning & Economic Development		34	56	50
Civil Engineering & Maintenance				
Land Drainage	Remedial Works Principal Ordinary Watercourses	85		
Land Drainage	Senior Engineer (2 Years)	32		
Land Drainage	Reimbursement from Environment Agency	(32)		
Off Street Car Parking	Increased Income			19
Total Civil Engineering & Maintenance		85	0	19
Other Items				339
Total District Development Fund		469	288	517