



Finance and Performance Management Cabinet Committee Monday, 25th June, 2012

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

Time: 7.00 pm

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

Members:

Councillors Ms S Stavrou (Chairman), R Bassett, D Stallan, G Waller and C Whitbread

PLEASE NOTE THE START TIME OF THIS MEETING

BUSINESS

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST

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

3. MINUTES

To confirm the minutes of the last meeting of the Committee held on 19 March 2012 (previously circulated).

4. LOCALISATION OF COUNCIL TAX SUPPORT (Pages 5 - 20)

(Director of Finance & ICT) To consider the attached report (FPM-001-2012/13).

5. CORPORATE RISK REGISTER (Pages 21 - 46)

(Director of Finance & ICT) To consider the attached report (FPM-002-2012/13).

6. KEY PERFORMANCE INDICATORS 2011/12 - OUTTURN (Pages 47 - 74)

(Acting Chief Executive) To consider the attached report (FPM-003-2012/13).

7. ANALYSIS OF THE AUDIT COMMISSIONS VALUE FOR MONEY PROFILES (Pages 75 - 132)

(Acting Chief Executive) To consider the attached report (FPM-004-2012/13).

8. PROVISIONAL CAPITAL OUTTURN 2011/12 (Pages 133 - 142)

(Director of Finance & ICT) To consider the attached report (FPM-005-2012/13).

9. PROVISIONAL REVENUE OUTTURN 2011/12. (Pages 143 - 158)

(Director of Finance & ICT) To consider the attached report (FPM-006-2012/13).

10. ANY OTHER BUSINESS

Section 100B(4)(b) of the Local Government Act 1972, together with paragraphs 6 and 25 of the Council Procedure Rules contained in the Constitution require that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

In accordance with Operational Standing Order 6 (non-executive bodies), any item raised by a non-member shall require the support of a member of the Committee concerned and the Chairman of that Committee. Two weeks' notice of non-urgent items is required.

11. EXCLUSION OF PUBLIC AND PRESS

Exclusion: To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

Agenda Item No	Subject	Exempt Information Paragraph Number
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

Confidential Items Commencement: Paragraph 9 of the Council Procedure Rules contained in the Constitution require:

- (1) All business of the Council requiring to be transacted in the presence of the press and public to be completed by 10.00 p.m. at the latest.
- (2) At the time appointed under (1) above, the Chairman shall permit the completion of debate on any item still under consideration, and at his or her

discretion, any other remaining business whereupon the Council shall proceed to exclude the public and press.

- (3) Any public business remaining to be dealt with shall be deferred until after the completion of the private part of the meeting, including items submitted for report rather than decision.

Background Papers: Paragraph 8 of the Access to Information Procedure Rules of the Constitution define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the report is based; and
- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information (as defined in Rule 10) and in respect of executive reports, the advice of any political advisor.

Inspection of background papers may be arranged by contacting the officer responsible for the item.

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Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: FPM-001-2012/13
Date of meeting: 25 June 2012

Portfolio: Finance and Technology

Subject: Localisation of Council Tax Support

Responsible Officer: Janet Twinn (01992 564215).

Democratic Services Officer: Rebecca Perrin (01992 564532).

Recommendations/Decisions Required:

- (1) To note this report and the key points for decision making this year; and**
- (2) Confirm that officers should continue to work with other Essex local authorities on developing a potential county-wide scheme**

Executive Summary:

Council Tax Benefit (CTB) is a national scheme, funded by Central Government, and operated locally by billing authorities including district councils. The Government determines the rules that decide who is eligible to receive benefit. Local councils apply the rules, and the Government reimburses councils for the expenditure incurred.

From 1 April 2013, CTB is being replaced by a new system of localised Council Tax Support. Under this system, billing authorities will decide who is eligible to get the support. Government will provide a cash limited grant equivalent to 90% of current CTB funding. Councils either have to absorb the 10% cut or pass it on to benefits customers by reducing the amount of support they get. Pensioners are protected so the cut, if passed on, would fall disproportionately upon people of working age. This is part of the Government's objectives to incentivise people to work instead of claim benefit.

Because the Government grant will be cash limited, councils will bear the risk of expenditure increasing, so will have direct incentives to improve the employment prospects in the local economy. This is consistent with other changes in local government finance aimed at encouraging economic development i.e. New Homes Bonus and Business Rates Localisation.

The Council has to adopt a Council Tax Support scheme by the end of 2012. This is an immense challenge in policy, financial and service delivery terms. Essex authorities are working together in an effort to develop a framework for a county-wide scheme.

The key matters requiring policy direction from Members within the next few months are as follows:

- Whether to absorb the cut in Government funding by making adjustments to other budgets, or to pass on the cut to existing benefits claimants.

- The design of a Local Council Tax Support scheme that will achieve the required savings if the cut in Government funding is to be passed onto benefit claimants.
- The Council will need to adopt a definition of “vulnerable people”.
- Whether to future proof the scheme against possible further Government funding cuts from 2015.
- Policy on debt recovery procedures, and anti-fraud work.

Reasons for Proposed Decision:

To note the changes to support for council tax from April 2013 and progress being made in the development of the Local Council Tax Support scheme for working age claimants.

Other Options for Action:

This report is intended to be informative. The policy options outlined in the report will be determined by the Cabinet and not this Cabinet Committee.

Report:

Background

1. In Autumn 2011 the Government consulted on proposals for localisation of support for Council Tax. This followed the Spending Review announcement in 2010 for localisation of a scheme which would include a 10% reduction in expenditure. Giving local authorities a stake in providing support for Council Tax is intended to strengthen the incentive for local authorities to help residents back into employment and so reduce demand for support and lessen the effect of the funding reduction.

2. A summary of the outcome of the consultation is set out below. The Government has confirmed its commitment that localisation is the most effective means of ensuring sufficient local flexibility to secure planned reduction in expenditure. To this end it has continued to promote a “Local Scheme” for the working age group, but has changed its view about the non working age category and set out that a “National Scheme” will be introduced for the pensionable age group.

3. Since the introduction of Council Tax in 1993, local authorities have administered a Council Tax benefit scheme (along with a Housing Benefit scheme). The purpose of this was to assist those on low income to pay their Council Tax by way of a means tested benefit. The benefit has been administered by Councils in accordance with national legislation, under direction of the Department for Work and Pensions (DWP).

4. In November 2010 the Government announced a spending review, which in turn included a major overhaul of the current benefit system (Welfare Reform). This change is being hailed as the biggest since the initial introduction in the 1940’s. Part of this reform included the introduction of Universal Credit and the abolition of Council Tax benefit (CTB). The latter will be replaced by a local council tax support scheme (LCTS), which will also generate a 10% saving on support given to customers, compared to CTB awarded previously. Historically, there has been no “cap” on CTB expenditure.

5. Subsequent consultation has resulted in a fine tuning of this decision. The Government has announced that pension age customers should be no worse off under the new localised scheme and has therefore confirmed that there will be a national scheme for this age group.

A local scheme will remain on the agenda for non pension age groups which is comparable to the current CTB scheme.

6. The Council may also adopt a policy of protecting ‘vulnerable’ groups from these changes, based upon its own definition of ‘vulnerable’. Such a policy would require a robust justification due to risk of challenge from non-protected groups.

CTB Expenditure and caseload

7. The information below will give an overview of likely impact on the number of customers who could be affected and the financial implications of the cap and reduction of 10%. It shows the disproportionate effect on working age households.

Caseload split 2011/12	Number	Ratio	Annual Expenditure	Distribution of 10% cut	Average cut per claimant*	Average cut per claimant
Pensioner Claimants	4,330	49%	£4.4 million	Nil	Nil	Nil
Working Age Claimants	4,526	51%	£4.6 million	£0.9 million	19.67%	£199
Total	8,856	100%	£9.0 million	£0.9 million	10%	£101

8. Whilst the average cut for working age people is 19.67% there may be some working age sub-groups (vulnerable groups) that may receive additional protection. This would mean that the burden could be far heavier for a much smaller number of claimants.

9. The table above shows the impact of a 10% reduction in funding based upon current information and caseload. However, the scheme design will need to take into account that there is likely to be a growth in pensioner claimants and the possibility of an increased demand for Local Council Tax Support from working age claimants. As there will be no control over the amount of support paid to pensioners, the scheme is likely to be designed with a reduction in excess of 10%.

Financial Burden

10. The new scheme will present various financial challenges for the Council. Funding for the scheme will be given in the form of a grant, as opposed to the current subsidy mechanism. The risks will be shared by all of the precepting authorities. The main factors are as follows:

- An initial 10% cut in Government funding from April 2013
- Possible further Government funding cuts from 2015
- Local authorities bear the risk of increase in demand
- Increased bad debt collection risk, and collection costs will rise
- Reduction in Administration subsidy from the DWP
- Sharing financial risks with precepting authorities
- Possibility of other authorities making budget adjustments that have implications locally

Overview of the Local Council Tax Support Scheme

11. The Local Council Tax Support Scheme must be finalised by 31st January 2013 at the latest. Failure to provide a scheme by this date will trigger a default scheme, imposed by the Government. However, in practice we would need to ensure our scheme is ready by

December 2012. The default scheme is likely to replicate the National scheme for pensioners whereby there can be no control over expenditure. The principles of the “New Scheme” are set out in Appendix A.

Delivery of Scheme

12. The Government is keen to look at ways in which the implementation of new schemes in the short term can be made easier by using existing systems and processes and making use of available data. For pensioners the current criteria and allowances will continue as part of a national framework.

13. The Government will continue to work with Local authorities and the Department for Work and Pensions to understand the changes that may be needed. The Government is clear that final decisions regarding the scheme for working age claimants would be for local authorities to make.

What have Essex Authorities Agreed at Officer Level So Far?

14. There is a collective agreement from all Essex authorities that they would prefer to have a single shared scheme. All authorities are working from the principle to look to save the 10% reduction in grant by reducing the amount of CTB for working age customers.

15. An external consultant is acting as Project Lead to provide project management resources.

16. A commitment has been obtained from the software supplier, to advise in June of the changes they will be able to make to the IT system.

Project Timeline

17. The Council must adopt a scheme by December 2012 to ensure that a default scheme is NOT imposed and that annual billing is undertaken in a timely manner. A timeline schedule is set out in Appendix B and covers the major factors.

Strategic Issues

- Scheme Design
 - i. Must be simple, include work incentives and fit with Universal Credit principles
- Finance
 - ii. Reduction in payment subsidy/grant
 - iii. Effect on low-income households on fixed incomes, including problems with indebtedness
 - iv. Reduction in benefit administration subsidy – yet to be determined
 - v. Effect on Council Tax collection
 - vi. Financial controls/modelling
- Administration
 - vii. Complex initially HB/CTB/CTS
 - viii. Software changes

- ix. Fraud – Not part of SFIS – requirement to resource locally
- x. Appeals to Valuation Tribunal

- Consultation with the public
- Default Scheme
- Dovetailing with other legislative changes

Major Considerations Throughout 2012

18. Throughout 2012 decisions will need to be made about a number of issues in relation to this scheme.

19. The current CTB scheme is very complex, and provides the opportunity to change and/or streamline many factors when setting up a local scheme. There are a large number of options and permutations to be considered to deliver the savings. Working with 14 Essex authorities, we already have more than 40 potential changes to the current scheme to model, and carry out an impact assessment on, to get an Essex wide scheme. There is a lot of work in a very short timescale.

Conclusions

20. The timescale for establishing a new scheme, consulting and implementing is very tight. There are a huge number of matters to consider and the impact of the reduced level of support will be a factor that will directly affect our customers. We still need much more information from the Government and as and when we get this, we will feed into the project plan and report accordingly. Members will be involved in making decisions in relation to this scheme and officers will endeavour to keep them up-to-date. Speed is of the essence and it is imperative that reporting lines are clear and robust to ensure effective and timely decision making.

21. A report will go to Cabinet in July which will seek agreement to some broad principles which will allow consultation to commence on an outline scheme.

Resource Implications:

The new localised scheme will see Central Government funding reduced by 10%, around £900,000 per year, from April 2013. This is an approximate figure because the exact grant payable will not be known until later in the year.

The Government expects councils to pass on this cut to working age households, to incentivise people to work. Councils have discretion over this; the option of absorbing part or all of the funding cut exists.

If the Government cut is not passed on to benefits customers, this will cause £900,000 of budget pressure which will be borne, in proportion, by the major precepting authorities (EFDC, ECC, Police, and Fire). This in turn could have repercussions, for example, reductions in ECC funding of other activities, or reductions in service delivery.

If the cuts are passed onto benefits customers, this will fall disproportionately upon low-income working age households. One of the effects is that the Council will be attempting to collect Council Tax from such households. This will require additional staffing resource, and inevitably, collection rates will not be as high – assuming a 50% collection rate, this would amount to a loss of £452,000 per year, again borne by the major precepting authorities in proportion. Tenants renting their homes from the Council are also represented in this household group. This, in conjunction with housing benefit reforms, will have further income collection implications.

Further cuts in Government funding are expected. The DCLG have indicated that there will be a further 10% cut in April 2015. The Council will need to take a view on whether it will wish to absorb any further cut or pass it onto benefits customers.

The Government has made an initial £84,000 per authority available to meet implementation costs. Further funding is likely to be provided later this year. Monies will be needed for project management, IT development, staff training and temporary increases in staff to cope with volumes of customer enquiries.

Legal and Governance Implications:

The National Council Tax Support scheme for Pensioners will be determined by Central Government whilst the Local Council Tax Support scheme for people of working age will be determined by each local authority. Consultation must be undertaken for the working age scheme and it must be agreed by the full Council. The scheme may be altered each year thereby giving the Authority the opportunity to take into consideration any local factors or budget constraints. Subsequent amendments will require further consultation and agreement by the full Council.

Safer, Cleaner and Greener Implications:

None

Consultation Undertaken:

Consultation on the proposed scheme design has already been taking place with the major precepting authorities. Officers from Essex County Council attend all the LCTS meetings with the Essex authorities. Public consultation will be undertaken in August/September.

Consultation has also been undertaken through the Essex Strategic Leaders Finance Group and the Essex Chief Executives Association.

Background Papers:

Various documents relating to Localising Council Tax Support published by the DCLG. Documents can be found on the DCLG website.

Impact Assessments:

Risk Management

Key risks have been set out in a risk register, which is attached as Appendix C.

Equality and Diversity:

Equality Impact Assessments will be undertaken as part of the scheme design

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

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

What equality implications were identified through the Equality Impact Assessment process?
N/A

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

PRINCIPLES OF A NEW SCHEME

1. NON WORKING AGE - PENSIONERS

- The Government has concluded that support for vulnerable pensioners should be delivered through a national framework of criteria and allowances.
- Pensioners' Council Tax support will not be reduced as a result of the introduction of this reform.
- Delivery of pension assistance will be through a national "rule-based" approach, similar to the current CTB scheme.
- Protection will be achieved by keeping in place national rules, with eligibility defined in Regulations broadly similar to those that exist today, e.g. Council Tax Benefit Regulations. Therefore pensioners will not gain or lose because of the new scheme.
- The Government will look for ways to simplify the scheme for pensioners and will continue to work with the Department for Works and Pensions and others to seek viable simplifications within the existing system where possible.

2. WORKING AGE GROUP – NON PENSIONERS

Vulnerable Groups

- The Government has expressed a commitment to vulnerable groups and has suggested that Councils need to take this into account when setting up their Local Scheme.
- Vulnerable groups include those affected by Child Poverty Act, (children) Disability Act (Disabled) and Housing Act (Homeless) as well as Equality legislation.
- The Government will continue to work closely with local authorities to ensure LA's understand their responsibilities towards the "Vulnerable".

Work Incentives

- Local Schemes must also support the improved work incentives to be delivered through Universal Credit.
- The Government intends that the general principles of supporting work incentives will be set out in guidance which will assist local authorities in designing their scheme.

3. ESTABLISHING A LOCAL SCHEME

Support for Council Tax will become fully integrated into the Council Tax system, with support being offered as a reduction on Council Tax bills. It will no longer be a "Benefit" and subject to Social Security Legislation.

3.1 Lead Local Authority

Billing authorities will be the default lead authority for Council Tax support schemes. But, they will also be able to collaborate with other local authorities to develop schemes together.

3.2 Developing a Scheme

The billing authority will need to know about the scheme grant allocation – The grant will be paid to the billing and major precepting authorities in proportion to their previous shares of expenditure and so reducing each authority's Council Tax requirement.

The billing authority (to some degree) should be able to use the preceding year's data to start to make decisions about the level of award to be offered.

3.3 Factors to be covered by the Schemes

Billing authorities will be required to develop a scheme which will set out the categories of claimants entitled to a Council Tax reduction and the amount of reduction that applies to each category.

The Secretary of State will also have the power to prescribe categories of persons who must be included in the scheme and the reductions which must apply to them (centralised – and only for pensioners). Local authorities will be free to design schemes for working age claimants as they wish (localised and everyone else). Local authorities may choose to develop schemes based on underlying systems that support CTB currently.

The local authority will need to set out the application process.

4. CONSULTATION

The Lead local authority will be required to consult on the scheme with the major precepting authorities before a scheme is designed. Councils will need to consult with the public and other agents once the scheme has been established.

The Lead local authority will be required to consult on the scheme with the public. The Government will advise as to whether they will prescribe in regulations how the public consultation will operate.

5. ADOPTION OF SCHEME

The scheme must legally be adopted by the 31st January of the preceding financial year. However, from a practicable point of view, the scheme must be ready by December 2012.

6. REVISIONS TO THE SCHEMES

Local authorities will be able to revise schemes each year and able to make transitional provisions as they see fit. (schemes cannot be altered during year – although it may revise scheme for next year and precepts can be adjusted in years)

7. DEFAULT SCHEMES

Where a billing authority fails to adopt a scheme before the 31st Jan a default scheme, to be provided for in regulations, will take effect.

8. RISK SHARING

Local schemes will be fully integrated with the Council Tax system. A grant will be paid to the billing and major precepting authorities, reducing each authority's Council Tax requirement.

Where demand for support increases or falls below local forecasts, billing authorities will collect less or more Council Tax than had been estimated at the start of the financial year. This will result in a deficit or surplus in the collection fund.

This deficit or surplus should be shared between the billing authority and major precepting authorities at the beginning of the following financial year but the government is looking at the possibility of varying the precept payments to major precepting authorities. This would protect small billing authorities from the financial pressure of funding the whole of any shortfall.

9. FUNDING

Local authorities will be paid a grant for the support, set in advance of the final scheme design.

The Government proposes that the grant will be paid to billing and major precepting local authority.

There is no proposal to pay grants to parish and town councils as the government has no powers to do so. The arrangements may be subject to further review. There could be a material impact on the parish and town council element of the Council Tax.

The Government is still considering the options for distributing grants for the first two years of the scheme. Initially these will be set on annual basis but may move to a multi year allocation in the next Comprehensive Spending Review period.

10. ADMINISTERING LOCAL SCHEMES

Local schemes will need to set out the application process/appeals process and Council Tax reduction offered by the scheme.

11. APPEALS

The Government wants a single appeals process and Department for Communities and Local Government will work with the Valuation Tribunal to establish if this could be an option.

12. DATA SHARING

The Government will seek sufficient powers to facilitate the sharing of data between Department for Works and Pensions and local authorities.

In future, support for Council Tax will be delivered as a discount in the Council Tax system. This will mark a change in purpose of the sharing of data and the Government will need to ensure the implications of this are fully understood in developing proposals for how data sharing will operate.

13. STAFFING AND STRUCTURE

We will need to review Job descriptions and review staff structure as part of this process – Timing will be dependant upon the overall timeline of the Welfare Reform.

14. FRAUD

There has been strong support for the extension of powers which local authorities currently have for investigating CTB to cover the new local Council Tax support schemes. The Government will continue to consider how best to respond to the clear demand for increased local authority powers.

The Council will have to decide whether to fund a resource for fraud work.

15. ADMINISTRATIVE COSTS

The Government does not intend for the administration of the Local Schemes to put pressure on local authority finances. The Government will continue to work with local authorities to assess net impact of housing benefit centralisation and introduction of local Council Tax schemes. These will not be known until late 2012

APPENDIX B

Time line for implementation of major tasks in relation to Localised Council Tax Support (LCTS)

<u>Task</u>	<u>Start</u>	<u>Complete</u>
Designing a local scheme	March 2012	September 2012
Consultation - County, Police, Fire	March 2012	September 2012
Consultation - Public	August 2012	October 2012
Financial Impacts	February 2012	June 2012
Policy development	May 2012	October 2012
IT	March 2012	February 2013
Software supplier to provide details of what changes they propose to make to software in order to achieve 10% saving and with the facility to protect pensioners and other vulnerable groups		June 2012
Scheme decision	April 2012	December 2012
Primary legislation in passage through Parliament Government preparing and consulting on draft secondary legislation Technical consultation on grant distribution	Spring 2012	
Primary legislation passed, Secondary legislation prepared	Summer 2012	
Legislation analysis	Summer 2012	
Staffing arrangements to deliver support scheme	April 2012	June 2013
Development of monitoring & payment protocols	July 2012	Ongoing
Fraud	July 2012	Ongoing
Secondary legislation passed (early autumn) Grant allocations published	Autumn/winter 2012/13	
Draft Budget produced	September 2012	December 2012
Appeals (awaiting DCLG guidance)	September 2012	February 2013
Documentation	September 2012	December 2012
Testing	September 2012	February 2013
CTB Legacy	September 2012	Ongoing
Finalise local scheme		October 2012
Policies and procedures	October 2012	February 2013
Training of staff	November 2012	February 2013
Software changes to be provided by suppliers		December 2012
EFDC adopt scheme		December 2012
Issue Council Tax bills	February 2013	Mid March 2013
Local scheme in operation	01 April 2013	

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Pan Essex LSCT Project Risk Register

The matrix used to assess the level of likelihood and impact is provided for information.

Risks are recorded as HIGH, MEDIUM or LOW

RISK IDENTIFICATION			GROSS Risk Assessment (Prior to the influence of treatment)		
Risk Categorisation	Risk Ref	Risk Description	Probability	Impact	Risk Score
Timescale	R01	LSCT Scheme is not delivered on time	3	5	15
Legislation	R02	Failure to meet legislative requirements	2	4	8
Governance	R03	Governance model fails to deliver project objectives.	2	3	6
Governance	R04	Individual member authorities may vary from framework etc	4	5	20
Implementation	R05	Failure by CG to deliver legislation/admin grant and main grant within timescale	3	4	12
Implementation	R06	Failure to go live within each local authority	3	5	15
Implementation	R07	Project team is not sufficiently resourced and skilled.	2	5	10
Implementation	R08	Failure to reach political agreement on scheme - County Council	3	5	15
Implementation	R09	Failure to reach political agreement on scheme - Police Authority	3	5	15
Implementation	R10	Failure to reach political agreement on scheme - Fire Authority	3	5	15

RISK IDENTIFICATION			GROSS Risk Assessment (Prior to the influence of treatment)		
Risk Categorisation	Risk Ref	Risk Description	Probability	Impact	Risk Score
Implementation	R11	Changes to CT Base will affect parish finances detrimentally	3	3	9
Implementation	R12	Late consultation delaying implementation	3	5	15
Service Delivery	R13	Disruption to public facing services caused by poor planning / implementation of changes.	3	5	15
Service Delivery	R14	Failure to deliver a scheme that meets the needs of customers including vulnerable groups	3	5	15
Service Delivery	R15	Failure to deliver IT changes on time (by 1st December)	3	5	15
Transition	R16	Ineffective change management / transition planning / training	3	3	9
Transition	R17	Loss of existing service whilst resources (technology and human) are diverted to preparing the new scheme	3	5	15
Finance	R18	Unexpected costs of project	3	4	12
Finance	R19	Scheme fails to deliver required financial outcomes	3	5	15

Likelihood	Very likely	5	5 Low	10 Medium	15 Medium	20 High	25 High
	Likely	4	4 Low	8 Medium	12 Medium	16 High	20 High
	Possible	3	3 Low	6 Low	9 Medium	12 Medium	15 Medium
	Unlikely	2	2 Low	4 Low	6 Low	8 Medium	10 Medium
	Very Unlikely	1	1 Low	2 Low	3 Low	4 Low	5 Low
RISK RATING MATRIX			1	2	3	4	5
			Minor	Moderate	Significant	Serious	Major
			Impact				

RISK ASSESSMENT/MANAGEMENT				
Mitigation / Controls	Risk Ref	RESIDUAL Risk Assessment (After the influence of treatment)		
		Probability	Impact	Risk Score
The Establishment of the Essex Group and the creation of a comprehensive project plan will ensure that all areas of the project are scoped, analysed and executed.	R01	2	5	10
Full legislative analysis to be undertaken at regular intervals within the project. DCLG approach is not likely to be heavily prescriptive	R02	1	4	4
The proposed governance structure has clear responsibilities and has the flexibility to focus on delivering specific objectives.	R03	2	3	6
Responsibility for group to keep members and officers informed of progress and scheme design throughout the project	R04	3	5	15
Pressure on DCLG to deliver all within timeframe (assurances from DCLG stating that provisional / draft documents will be made available and finance will be decided on time)	R05	2	4	8
Project team and project support will work with all LAs to ensure that full support is given	R06	2	4	8
Robust monitoring by the Project Group will identify the need to supplement skills and redirect resource to manage skills shortage issues.	R07	1	5	5
Project team to keep authority members informed and engaged throughout the process	R08	2	5	10
Project team to keep authority members informed and engaged throughout the process	R09	2	5	10
Project team to keep authority members informed and engaged throughout the process	R10	2	5	10

RISK ASSESSMENT/MANAGEMENT				
Mitigation / Controls	Risk Ref	RESIDUAL Risk Assessment (After the influence of treatment)		
		Probability	Impact	Risk Score
DCLG working on approach now	R11	3	3	9
Project team will work with major preceptors throughout to ensure that consultation is undertaken on an ongoing basis. The Public and other stakeholders will be consulted once the initial scheme is designed	R12	2	5	10
Analysis of potential effects to services through the life of the project with action being taken as appropriate	R13	2	5	10
Effective analysis of scheme both in financial and procedural terms	R14	2	5	10
Project Governance and Communication will ensure all of software suppliers are aware of requirements. Failures will be identified early and alternative approaches developed where necessary	R15	2	5	10
Robust project plan and group responsibility to deliver an appropriate approach to transition	R16	2	2	4
The Project plan will document dependencies and resource requirements which will identify resource requirements throughout the project.	R17	2	5	10
Strong financial controls with the Project (fixed costs)	R18	1	4	4
Robust financial modelling will be undertaken throughout the project	R19	2	5	10

Report to the Finance & Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: *FPM-002-2012*

Date of meeting: *25 June 2012*

Portfolio: Finance and Technology

Subject: Corporate Risk Register

Responsible Officer: Edward Higgins – (01992 – 564606)

Democratic Services Officer: Rebecca Perrin - (01992 – 564532)

Recommendations/Decisions Required:

- 1. To note the updating of the Corporate Risk Register;**
- 2. To consider whether there are any new risks that are not on the current Corporate Risk Register;**
- 3. To consider whether the tolerance line on the risk matrix should be amended;**

Executive Summary:

The Corporate Risk Register and risk management documents have been considered by both the Risk Management Group on 21 May and the Corporate Governance Group on 23 May. These reviews identified a number of amendments to the Corporate Risk Register.

Reasons for Proposed Decision:

It is essential that the Corporate Risk Register is regularly reviewed and kept up to date.

Other Options for Action:

Members may suggest new risks for inclusion or changes to the scoring of existing risks.

Report:

1. The Corporate Risk Register was reviewed by the Risk Management Group on 21 May and the Corporate Governance Group on 23 May. A number of amendments have been identified and incorporated into the register (Appendix 1), the changes are as follows.

2. Risk 34 - Changes to Benefits System, the risk rating has been amended from B3 High Likelihood/Marginal Impact to A2 Very High Likelihood/Critical Impact. Whilst final guidance on the localisation of Council Tax benefit and the introduction of Universal Credit is still awaited, some information has been received which has heightened concerns about these changes. Firstly, the Department for Work and Pensions have advised that they have taken legal advice and that because Universal Credit is fundamentally different from Housing Benefit the TUPE regulations will not apply. This position is being challenged by the Local Government Association as it could create a large additional financial burden for local authorities left to pick up any redundancy costs. Secondly, there had been some hope that

the implementation timetable might be relaxed or that forms of mitigation might be offered against some aspects of the localisation of Council Tax benefit. The recent issue by DCLG of “A Statement of Intent” has made it clear that the timetable will not change and that the amendments and mitigation that had been sought will not be forthcoming.

3. Risk 3 - Potential difficulty producing Local Plan the rating has been amended from C2 Significant Likelihood/Critical Impact to B2 High Likelihood/Critical Impact. The vulnerability has been amended to highlight concerns of staff being unable to cope with the increasing workloads due to the legislative changes. An additional consequence of, National Planning Policy Framework comes into effect without an adopted Local Plan, has been added as this may encourage applications for inappropriate developments.

4. Risk 29 - Gypsy Roma Traveller Provision has had the Eviction from Crays Hill vulnerability and associated Trigger and Consequence removed.

5. Risk 17 - Significant amount of Capital Receipts, the vulnerability has been amended to reflect the fact that the Council is no longer debt free.

6. Risk 33 – Reform of Housing Revenue Account, the vulnerability has been amended to reflect the actual debt rather than the anticipated.

7. Further minor wording changes have been applied to action plans to ensure the responsible Portfolio Holder is correctly identified.

8. A timeline of risks is attached as Appendix 2 for additional information.

9. Members are now asked to consider the attached updated Corporate Risk Register and whether the risks listed are scored appropriately, whether there are any additional risks that should be included and whether the tolerance line needs to be amended.

Resource Implications:

No additional resource requirements.

Legal and Governance Implications:

The Corporate Risk Register is an important part of the Council’s overall governance arrangements and that is why this Committee considers it on a regular basis.

The corporate risk management documents are an important part of the Council’s overall governance arrangements and this Committee is required to review the documents on an annual basis.

Safer, Cleaner and Greener Implications:

None.

Consultation Undertaken:

The Risk Management Group and the Corporate Governance Group have been involved in the process.

Background Papers:

None.

Impact Assessments:

Risk Management

If the Corporate Risk Register was not regularly reviewed and updated a risk that threatened the achievement of corporate objectives might either not be managed or be managed inappropriately.

If the corporate risk management documents were not reviewed and updated they could become inconsistent with other Council policies and objectives and this would undermine the Council's approach to risk management.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties; reveal any potentially adverse equality implications?

No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?

No

What equality implications were identified through the Equality Impact Assessment process?

N/A

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

N/A

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Epping Forest District Council Corporate Risk Register

Date: 25 June 2012

Contents

	Page
1. Introduction.....	3
2. The Process	3
2.1 Risk identification	4
2.2 Risk analysis and prioritisation	4
2.3 Risk management and monitoring	5
3. Results	5
3.1 Risk profile	5
3.2 Above the line Risk clusters.....	6
Appendix 1 – Risk Register	7
Appendix 2 – Action Plans	15

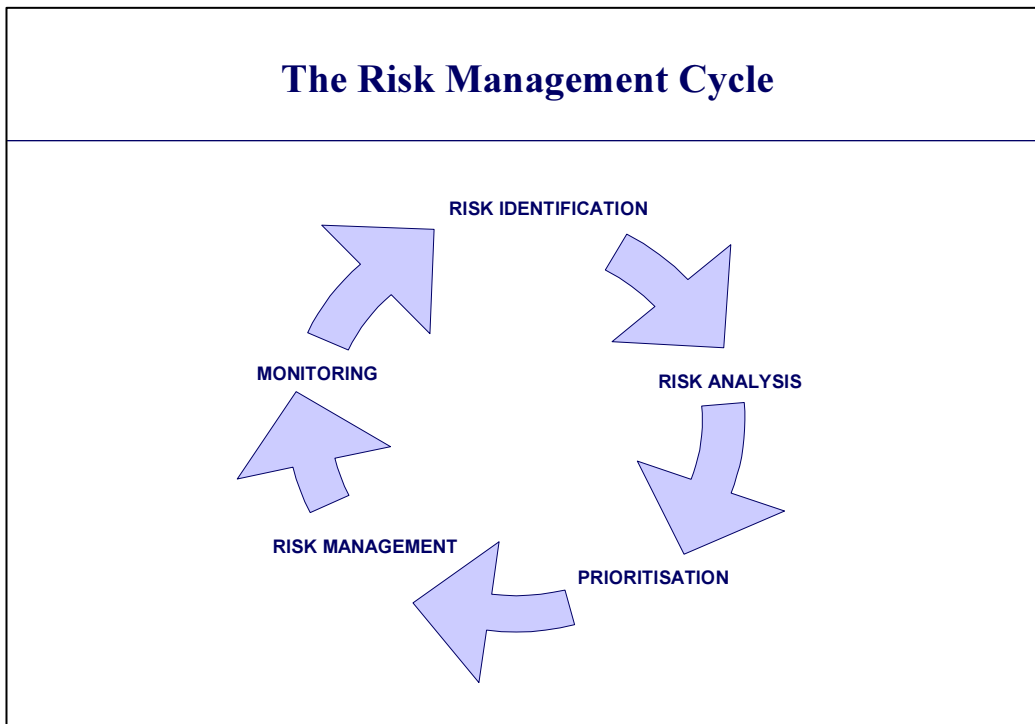
1. Introduction

Risk Management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them and/or responding to them. It is not an end in itself. Rather, risk management is a means of minimising the costs and disruption to the organisation caused by undesired events.

The aim is to reduce the frequency of risk events occurring (where possible) and minimise the severity of their consequences if they do occur.

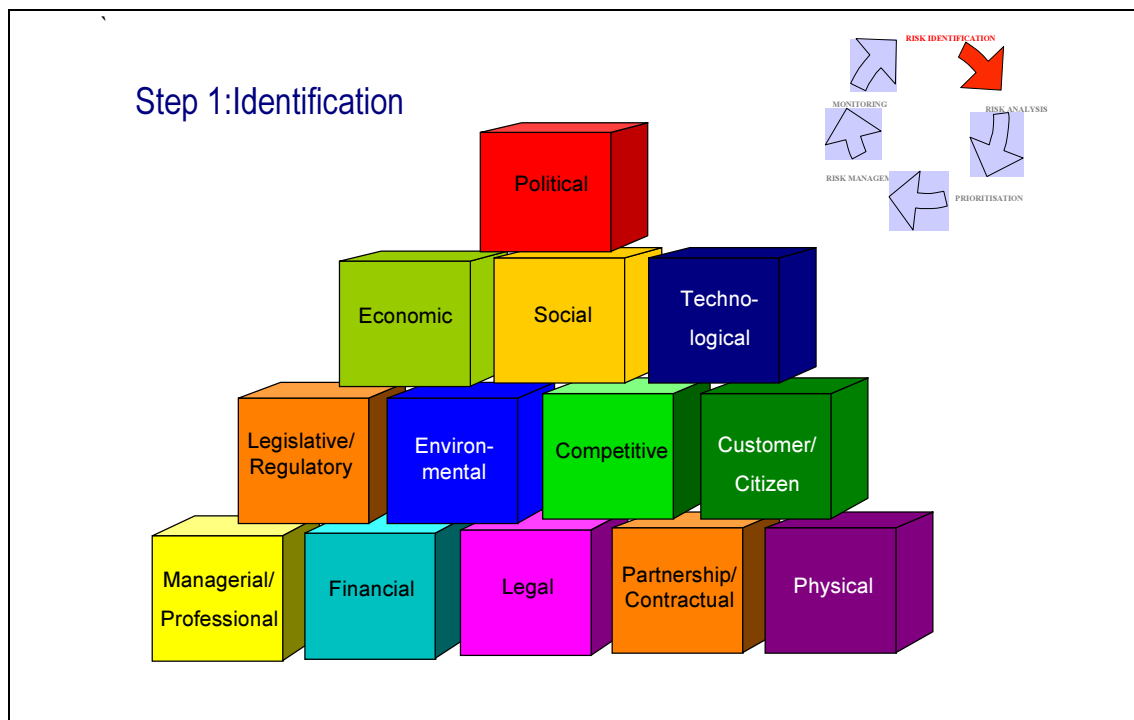
2. The Process

To manage risk effectively, the risk associated with each policy option or service delivery method needs to be systematically identified, analysed, prioritised, controlled and monitored. This process is referred to as the risk management cycle, which can be seen below.



2.1 Risk identification

The first of five stages of the risk management cycle requires risk identification. This is achieved through standing items on Corporate Governance Group and Management Board and from discussions at the Risk Management Group, which is held quarterly. Risk is covered under 13 categories of risk as shown below.



2.2 Risk analysis and prioritisation

Once the risks are identified, these are then assessed for impact and likelihood and plotted onto a matrix. The impact, compared against the objectives of the Authority, (Council Policy Themes and Aims), was measured as being negligible, marginal, critical or catastrophic. The likelihood, of the risks occurring over the next three years, was measured as being almost impossible, very low, low, significant, high or very high.

A group of Members and Senior Officers originally set the risk tolerance line, which involved considering each of the squares on the matrix and deciding if they were prepared to tolerate a risk in that box or if they wanted to actively manage it. This theoretical tolerance line effectively splits the risks on the matrix, with those risks above the line requiring further scrutiny and those below the line not requiring high-level intervention at this time. The Finance and Performance Management Cabinet Committee now review this quarterly.

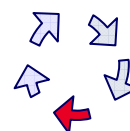
2.3 Risk management and monitoring

The next stage is to complete management action plans. These plans frame the risk management actions that are required. They map out the target for each risk i.e. to reduce the likelihood, impact or both. They also include targets and critical success factors to allow the risk management action to be monitored.

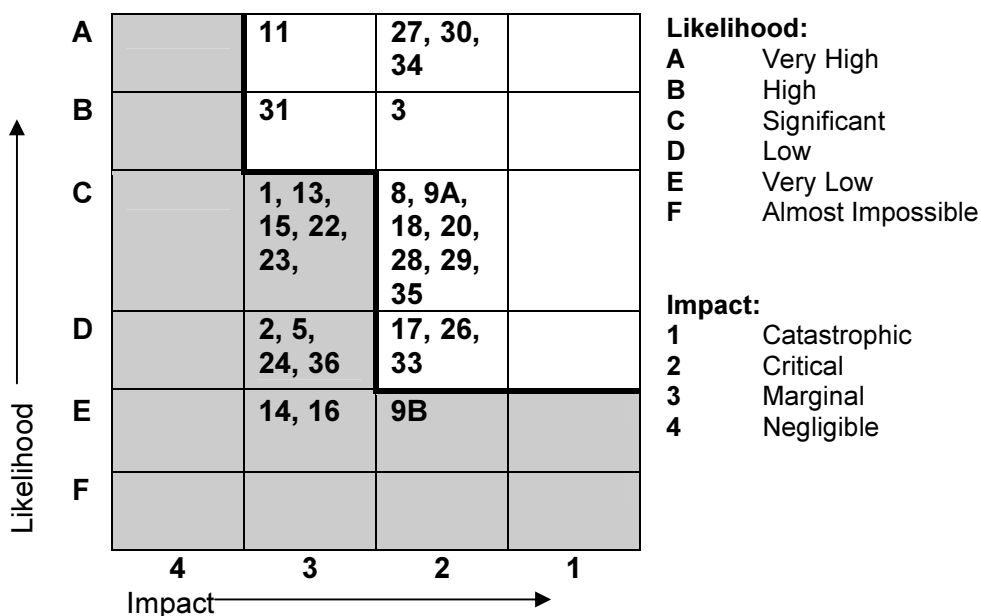
The monitoring of these action plans takes place at Corporate Governance Group, Management Board and the Risk Management Group. The action plans are also reported to Members quarterly.

3. Results

3.1 Risk profile



The risk profile and priority are given below.



Appendix 1 shows all the risks that were rated on the profile.

3.2 Above the line Risk clusters

The 16 above the line risks have been grouped into 7 clusters that will help to streamline the action planning process. These are shown below:

Cluster name	Risk Scenarios	Medium Term Aims/Council Key Objectives
Local Plan	3, 29	c, e 1
Key Contracts	20	a, b, d 2, 4
Business Continuity Planning	8, 9A, 28, 31	a, d 2, 4
Financial pressures	26, 27, 30, 34, 35	a, b, c, d, e 2, 3, 4
Local housing needs	11, 33,	a, c, d, e 5
Capital receipts spent on non revenue generating assets	17	a, b, d 2
Loss or theft of data	18	

The action plans can be seen at Appendix 2

Medium Term Aims 2011 - 2015

- (a) Endeavour to safeguard frontline services that our local residents tell us are important against a background of diminishing resources.
- (b) Have the lowest District Council Tax in Essex and maintain that position.
- (c) Be recognised as an innovative and transparent council involving residents in our decisions.
- (d) Continuously improve efficiency by adopting new ways of working with our partners and maximising revenue from our assets.
- (e) Provide clear community leadership and be a strong advocate, championing the interests of the people of Epping Forest and protecting the special character of the District.

Council Key Objectives 2012 - 13

1. The development of the Council's Local Plan.
2. The achievement of the levels of net savings necessary to maintain the Council's sound financial position.
3. The implementation of the Government's proposed welfare and other finance reforms with the least possible disruption to service users and the Council's operations.
4. The implementation of initiatives to help mitigate the current economic conditions on local communities and businesses.
5. Maximising the provision of affordable housing within the district.
6. The implementation of relevant provisions contained within the Localism Act 2011, and other public sector reforms.

Appendix 1 – Risk Register

Risks marked “ * ” are above tolerance and require managing

No	Rating		Short name	Vulnerability	Trigger	Consequence
27	A2	*	Shortfall in key income streams	<p>Recession and credit crunch causing long term lower interest rates.</p> <p>Depressed economy continues with lower demand for Building Control, MOT and Land Charges services.</p> <p>Reliance on major income generating contracts and ability to increase charges.</p>	<p>Reduced economic confidence.</p> <p>Prolonged recession/loss of business</p> <p>Collapse of a contract</p>	<ul style="list-style-type: none"> • Council unable to meet budget requirements • Use of reserves • Staffing and service level reductions
31	A2	*	Reduction in Government Grant	<p>Figures for the second half of CSR not yet known, but likely to involve further reduction.</p> <p>With change to the funding based on local retention of NDR the Council will be more vulnerable to downturns in the local economy.</p>	<p>Second half of CSR reduces funding.</p> <p>Large business or businesses cease trading</p>	<ul style="list-style-type: none"> • Loss of revenue • Increase Council Tax • Reduction in number and level of services • Increase in charges
34	A2	*	Changes to Benefit system	<p>The government is undertaking a major reform of the welfare system this is likely to have serious impacts on the Council, benefit claimants and staff.</p> <p>The DWP are considering changes to fraud investigation which could see Council Fraud staff transferring to them.</p>	<p>Welfare reform requiring substantial change to the calculation and administration of benefits</p>	<ul style="list-style-type: none"> • Residents no longer able to afford current tenancies. • Possible transfer of staff to DWP. • Possible redundancies of staff. • Problems in recruiting lead to reduction in performance • Possible reduction in the authority's capacity for dealing with fraud.

No	Rating		Short name	Vulnerability	Trigger	Consequence
11	A3	*	Unable to provide sufficient housing for local people	The Council has targets in terms of key housing needs and affordable housing, however, there is a shortage of available land in the district for housing and economic development, with high house prices.	Unable to provide sufficient housing for local people	<ul style="list-style-type: none"> • Unable to achieve targets for affordable housing • Council seen as failing • District becomes more suburban • Young people leave area/Increased elderly population • Character of district changes
3	B2	*	Potential difficulty producing Local Plan to timetable	<p>Ongoing changes to Planning system.</p> <p>Staff unable to cope with increasing workloads partly due to legislative changes with associated consultation.</p>	<p>Missed deadlines</p> <p>Council unable to agree a coordinated plan with all other involved parties.</p>	<ul style="list-style-type: none"> • Ongoing strain on resources • Increased staff stress levels/stress related leave. • Not achieving objective of delivering a sound Local Plan. • Not providing strategic direction for housing and growth in the District. • NPPF comes into effect without adopted Local Plan
1	B3	*	London 2012, Olympic disruption	The transport infrastructure in the district will be under severe pressure during the Olympics.	Congestion or incident obstructs road or tube travel.	<ul style="list-style-type: none"> • Staff unable to get to work or around district • Disruption to contractors – eg waste service • Reputation damaged
8	C2	*	Business Continuity Management	The Council is required to develop and implement robust Business Continuity Plans in line with the requirements of the Civil Contingencies Act	Unable to respond effectively to a business continuity incident (e.g. IT virus / flu pandemic)	<ul style="list-style-type: none"> • Services disrupted / Loss of service • Possible loss of income • Staff absence • Hardship for some of the community • Council criticised for not responding effectively • IT may be unavailable for several weeks
9A	C2	*	Depot Manager	That, due to the lack of an overall Depot Manager, an issue falls between the various service managers and is not adequately addressed.	Accident or conflict between users.	<ul style="list-style-type: none"> • Adverse impact on service delivery • Increased costs and legal implications • Council criticised • HSE investigation/prosecution

No	Rating		Short name	Vulnerability	Trigger	Consequence
18	C2	*	Loss or theft of data	The Authority handles a large amount of data. Either through hacking or carelessness security of the data could be compromised.	Data held by the Council ends up in inappropriate hands.	<ul style="list-style-type: none"> • Breach of corporate governance • Increased costs and legal implications • Reputation damaged
20	C2	*	Key contract collapses or service levels deteriorate	Contractors are providing some key council services. There have been changes in terms of service delivery and there are concerns around the ability of contractors to meet service changes and deliver the required level of performance.	Contractor collapses / is unable to provide service or Service level deteriorates	<ul style="list-style-type: none"> • Service fails / adversely affected • Alternative arrangements need to be made • Increased costs and legal implications • Health risks • Dissatisfied customers • Censure by audit/inspection
28	C2	*	Workforce Development Planning	The age profile of the Council's workforce is increasing and a number of senior staff are likely to retire at a similar time. Any concentrated loss of experience could cause disruption to service management.	Loss of a number of senior staff with no immediate replacement.	<ul style="list-style-type: none"> • Services disrupted / Loss of service • Key performance indicators effected • Censure by audit/inspection
35	C2	*	Budget reductions	The medium term financial strategy requires CSB reductions of £0.9m. Reductions of £450k are required in both 2013/14 and 2014/15.	Required net savings not achieved.	<ul style="list-style-type: none"> • Greater use of reserves. • Higher level of saving in subsequent years.

No	Rating		Short name	Vulnerability	Trigger	Consequence
29	C2	*	Gypsy Roma Traveller Provision	<p>a) The area attracts gypsies and travellers but does not have an unlimited supply of pitches.</p> <p>b) This is a very sensitive issue and one that involves a number of stakeholders. The Essex Gypsy and Traveller Accommodation Assessment (GTAA), which was published in November 2009, came under robust challenge at the resumed Meadows Public Inquiry in June 2011. While the appeal was comprehensively dismissed, officers are still to decide whether an updated GTAA is needed, particularly as the agent who made the challenge is dealing with other cases in the District. Officers have also learned that the consultants (Fordhams) who prepared the GTAA have closed down.</p>	<p>More gypsies and travellers than can be accommodated on official sites attempt to stay in the district.</p> <p>Secretary of State decision (and inspectors report) on The Meadows, Bumbles Green.</p>	<ul style="list-style-type: none"> • Unofficial sites are established • Complaints from public/landowners • Possible enforcement action • Enforcement action made more difficult • Review of GTAA at least at district, if not county level. This should include discussions with as many members of the local travelling community as possible to estimate future provision needs arising from population growth and other sources (eg living in bricks and mortar rather than caravans) • Resource intensive legal process • Key performance indicators affected

No	Rating		Short name	Vulnerability	Trigger	Consequence
17	D2	*	Significant amount of capital receipts spent on non revenue generating assets	Capital resources are scarce and their use needs to be carefully prioritised.	Authority spends a significant amount of capital receipts on non revenue generating assets.	<ul style="list-style-type: none"> • Loss of interest • Loss of cover for contingencies • Financial strategy becomes untenable in the long term • Service reductions required • Large Council Tax increases required
26	D2	*	Investments	The Council lends money to a large number of financial institutions. In the current economic climate it appears that the long-term future of very few institutions can be guaranteed.	Financial institution fails whilst holding Council funds.	<ul style="list-style-type: none"> • Loss of investment • Loss of revenue • Reduction in services • Increase in charges • Reputation damaged
33	D2	*	Reform of Housing Revenue Account	The Council took on £186m of debt. Financial modelling shows this level of debt can be managed. However variables in the model may change and the government may increase the level of debt. Accounting arrangements may impact on General Fund.	<p>More Council houses sold than anticipated so revenue reduced.</p> <p>Government increases debt settlement.</p> <p>CLG ignores representations</p>	<ul style="list-style-type: none"> • HRA becomes unsustainable. • Repairs and maintenance spending reduced. • Large rent increases • Additional charges to general fund.
1	C3		Recruitment restrictions	The authority currently has restrictions on external recruitment with limited exceptions.	Key posts remain unfilled/take length of time to fill	<ul style="list-style-type: none"> • Pressures on existing staff • Difficulties in succession planning • Adverse impact on service delivery

No	Rating	Short name	Vulnerability	Trigger	Consequence
13	C3	Key objectives not delivered due to capacity issues	<p>The Council is facing a challenging agenda with a number of initiatives and projects.</p> <p>There is a concern the corporate core, in particular, is light in terms of staffing, resource and capacity. And while the Council has the financial resources to deliver on key priorities, it may not have sufficient HR capacity</p> <p>There are concerns around overload and a recognised need to set achievable agendas.</p>	Council fails to deliver key objectives on time	<ul style="list-style-type: none"> • Slippage on key projects / initiatives • Deadlines and targets not met • Lack of focus • Workloads increase • Staff demotivated
22	C3	Sickness absence	Levels of sickness absence increase or are not consistently reported.	Sickness absence not effectively managed	<ul style="list-style-type: none"> • Staff absence impacts on ability to deliver • Increased costs of using agency staff • Efficiency savings affected • Impact on staff morale • Possible litigation / claims
22	C3	Key partnership fails	<p>The Council is involved in a plethora of multi agency partnerships e.g. LSP/LEP, but these don't always have clear governance arrangements with related documentation thin on the ground.</p> <p>Localism Act may cause transfer of Council services to providers with governance issues as above.</p>	Key partnership fails or services provided via arrangements lacking adequate governance.	<ul style="list-style-type: none"> • Relationships with other bodies deteriorate • Clawback of grants • Unforeseen accountabilities and liabilities for the Council • Censure by audit/inspection • Adverse impact on performance

No	Rating	Short name	Vulnerability	Trigger	Consequence
23	C3	Fraud including bribery	A weakness in internal controls or the application of internal controls or criminal collusion such that fraud or bribery is either not prevented or not detected.	Significant fraud or bribery occurs	<ul style="list-style-type: none"> Loss of resources Damage to Council's reputation Effect on staff morale
2	D3	Inconsistent approach to procurement	<p>a) full conformity with best practice and Contract Standing Orders is still to be achieved.</p> <p>b) failure to comply with EU procurement regulations</p>	<p>a) Procurement exercise breaches contract standing orders</p> <p>b) Challenge by unsuccessful bidders</p>	<ul style="list-style-type: none"> Efficiency savings not made or contracts fail Procured service poor/not value for money Any EU failures will involve legal costs, fines and compensation Negative impact on service delivery where procurement exercise has to be re-done.
5 Page 37	D3	Local Government Reorganisation which is detrimental to the Council and Community	<p>Even though there are no current proposals to change boundaries in Essex, there remains a concern that this might change.</p> <p>EFDC is in a strong financial position and any re-organisation may involve neighbouring authorities that are not as financially secure.</p>	Reorganisation which is detrimental to the Council and Community	<ul style="list-style-type: none"> Outflow of resources from district Change of focus to wider focus Existing priorities stopped Projects stopped / delayed Change in direction
24	D3	Cash balances	Retention of large reserves and balances fails to provide best value and restricts the development of key services.	Key service deteriorates due to lack of resources.	<ul style="list-style-type: none"> Service delivery adversely affected Criticism from inspection / audit Slippage on key projects Dissatisfied customers

No	Rating	Short name	Vulnerability	Trigger	Consequence
36	D3	North Weald Airfield Bund	The bund has low to moderate likelihood of failure which may result in slump extending to the kerb of the M11 motorway.	Failure of the bund.	<ul style="list-style-type: none"> • Failure of the bund leads to disruption on the M11 motorway. • Failure of the bund may lead to injury or damage to property. • Insurance claim against the Council. • Reputational damage.
9B	E2	Depot Accommodation	That the Council is unable to provide appropriate and safe accommodation for all contracted depot users.	Depot sites disposed of prior to replacement facilities being available.	<ul style="list-style-type: none"> • Adverse impact on service delivery • Increased costs and legal implications • Council criticised
14	E3	Key initiatives resisted / delayed by culture of authority	<p>There is a view that the authority needs to significantly change means of service delivery to meet the ever-changing demands of the wider community, and the requirements of the government agenda.</p> <p>Implementing this will require a significant culture change across the authority, and strong consistent leadership from senior levels of the Authority.</p>	Key initiatives e.g. shared services resisted / delayed by current culture within the authority	<ul style="list-style-type: none"> • Initiatives / plans not achieved • Failure to make savings, reduce duplications and make continuous improvements • Adverse effect on performance • Censure by audit/inspection • Image of council damaged
16	E3	Performance management	<p>A performance management framework and systems are in place but are not yet fully embedded within the authority, with no real culture of performance.</p> <p>Performance information is seen as a means rather than an end.</p>	Performance management not applied consistently across the Council	<ul style="list-style-type: none"> • Performance management treated as a compliance exercise • Improvement does not occur • Service delivery adversely affected • Criticism from inspection / audit • Image of Council damaged

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
27	Monitoring of both investment returns and income	Effective to date, as revised estimates have allowed for necessary changes	Continue to monitor and seek to diversify income streams.	Cabinet All Directors	Avoid need to make severe budget cuts	Quarterly	None
30	The Medium Term Financial Strategy is updated each year to identify any need for savings.	To date savings targets have been achieved.	As part of the 2013/14 budget process identify areas for review to achieve savings.	Leader of Council Acting Chief Executive	Savings targets achieved with expenditure reductions over the medium term as part of a structured plan.	Quarterly	31/12/12
34	Management will continue to run the service as efficiently as possible.	Effective to date as service still functioning and expanded to Limes Farm office.	Respond to any consultations and seek to mitigate effects on residents and staff wherever possible.	Finance and Technology Portfolio Holder. Director of Finance and ICT	A smooth transition to universal credit. Minimise number and cost of redundancies.	Quarterly	31/09/12

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
11	Requirement for 40% affordable housing on all large sites. Developments on green belt can result in more affordable housing. Council considers annual provision of grant to housing associations.	Meeting all housing need will not be addressed by existing control, but will help. Grant from the Council also assists.	Early identification of new sites as part of emerging Local Plan process.	Housing Portfolio Holder Director of Housing	Whether housing need is significantly reduced.	Quarterly	None
3	Early engagement with key stakeholders, Managing workload and external staff recruitment, On-going joint working with Harlow Council	Timetable for delivery, which has key milestones in place.	Member approved framework required to progress inter-authority working.	Leader of Council Planning Portfolio Holder Director of Planning and Economic Development	Council retains control of the delivery arrangements at a local level.	Quarterly	30/09/13
31	Liaison with Police, ECC, ODA through emergency planning team.	Not possible to assess yet.	Further liaison to raise awareness and ensure co-ordinated planning.	Support Services Portfolio Holder Acting Chief Executive	No significant disruption to Council services during the Olympics.	Quarterly	30/06/12
8	Most services already have business continuity plans in place and a separate flu pandemic plan has been developed.	The effectiveness of controls is assessed periodically through test and exercises.	Both corporate and service business continuity plans are being updated. Cabinet has approved measures to enhance the resilience of ICT.	Support Services Portfolio Holder Acting Chief Executive	Having plans in place which are proved fit for purpose either by events or external scrutiny.	Quarterly	None

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
9 A	An officer group meets to co-ordinate management issues at Langston Road.	No serious incident to date.	Evaluate need to unify management of site under one individual.	Asset Management and Economic Development Portfolio Holder Acting Chief Executive	Avoidance of accidents/conflicts.	Quarterly	None
18	Security Officer is continually monitoring EFDC situation and potential risks. Most systems have in built controls to prevent unauthorised access.	Generally effective to date.	Controls in the agenda publication system have been strengthened and staff have been reminded of the additional care needed when dealing with confidential documents.	Finance & Technology Portfolio Holder Director of Finance & ICT	No data loss or system downtime due to unauthorised access of EFDC systems or data.	Quarterly	None
20	Systems for contract monitoring in place. Contingency plans exist to deal with contract failure.	Contract monitoring established. Business continuity planning has proved effective in waste management.	Continue existing contract monitoring procedures for extended contracts.	Leisure & Wellbeing People Portfolio Holder Environment Portfolio Holder Director of Environment and Street Scene	No significant impacts on service delivery from any contract failures.	Quarterly	None
28	A Council wide initiative on Workforce Development Planning is now being pursued.	Staff capable of promotion on a temporary or permanent basis can generally be identified.	All Directorates need to analyse future skills gaps and plan to develop staff accordingly.	Cabinet All Directors	No disruption to service provision caused by retirements.	Quarterly	None

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
35	Some service reviews already underway.	Service reviews have successfully identified savings required for 12/13.	Identify saving required for 2013/14.	Leader of Council Acting Chief Executive.	Required net savings achieved.	Quarterly	31/12/12
29	- Timely adoption of a revised GTAA, - Additional 1 year post agreed to support Forward Planning Section, - Early engagement with key stakeholders - Joint working (external and internal) and enforcing on such incidents	Implementation of the GTAA, but effectiveness depends on planning appeal success rate, which is decided by The Planning Inspectorate. Changes required in Government policy to effectively controlled incidents	Part of the Local Plan timetable for engagement and decision making. Evidence base for GTAA needs to be agreed.	Leader of Council Planning Portfolio Holder Director of Planning and Economic Development	Timely delivery of the Local Plan and appeal success rate. Successful management of incidents.	Quarterly	30/09/13
17	Five year capital programme prepared which includes resources.	Effective to date as even with £79M capital programme over 5 years over £8M of usable receipts anticipated at end of period.	Continue to highlight consequences of all new capital schemes.	Finance & Technology Portfolio Holder Acting Chief Executive	Maintenance of adequate capital and revenue balances.	Quarterly	31/12/12
26	Lending is controlled in accordance with the Treasury Management Strategy, which is structured on levels of credit ratings.	To date there has been one failure where the Council is at risk of some loss.	Ensure all credit rating updates are promptly reflected in the counter party list and in considering alternative investments give highest weighting to security.	Finance & Technology Development Portfolio Holder Director of Finance & ICT	No further counter party failures that put Council funds at risk.	Quarterly	None

Risk No.	Existing controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
33	Detailed financial modelling undertaken. Representations made to CIPFA and CLG.	Effective to date but debt settlement could be reopened.	Continue to make representations and respond to consultations.	Housing Portfolio Holder. Finance and Technology Development Portfolio Holder. Director of Finance and ICT Director of Housing	Sustainable level of debt agreed. No serious impact on general fund.	Quarterly	None

Corporate Risk Time Line
12/10/2009 - 25/06/2012

Appendix 2

Risk Number	Risk Name	Register date										
		25/06/12	19/03/12	21/11/11	20/06/11	21/03/11	17/01/11	27/09/10	14/06/10	15/03/10	25/01/10	12/10/09
27	Shortfall in key income streams	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *
30	Reduction in Government Grant	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	A2 *	B2 *	B2 *	B2 *	B2 *
34	Changes to the Benefit system	A2 *	B3 *	B3 *	B3 *	B3 *	[Redacted]					
11	Unable to provide sufficient housing for local people	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *	A3 *
3	Potential difficulty in producing Local Plan to timetable	B2 *	C2 *	C2 *	B1 *	B1 *	B1 *	B1 *	B1 *	B1 *	B1 *	B1 *
31	London 2012 Olympic disruption	B3 *	B3 *	B3 *	B3 *	B3 *	B3 *	B3 *	[Redacted]			
8	Business Continuity Management	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
9A	Depot manager	C2 *	C2 *	D2 *	D2 *	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *	E2
18	Loss or theft of data	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	D2 *
20	Key contract collapses or service levels deteriorate	C2 *	C2 *	C2 *	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *
28	Workforce Development Plan	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *
29	Gypsy Roma Traveller Provision	C2 *	C2 *	C2 *	C3	C3	C3	C3	B2 *	B2 *	B2 *	B2 *
35	Budget reductions	C2 *	C2 *	C2 *	C2 *	C2 *	[Redacted]					
17	Significant amount of capital receipts spent on non revenue generating assets	D2 *	D2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	C2 *	D2 *
26	Investments	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	D2 *	C2 *	C2 *	C2 *	C2 *
33	Reform of Housing Revenue Account	D2 *	D2 *	D2 *	D2 *	D2 *	[Redacted]					
1	Recruitment restrictions	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3
13	Key objectives not delivered due to capacity issues	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3
15	Sickness absence	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3	C3
22	Key partnership fails	C3	C3	C3	C3	C3	C3	C3	C3	D4	D4	D4
23	Fraud	C3	C3	C3	C3	C3	C3	C3	C3	E3	E3	E3
2	Inconsistent approach to procurement	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3
5	Local Government Reorganisation which is detrimental to the Council and Community	D3	D3	D3	D3	D3	D3	D3	D3	E3	E3	E3
24	Cash balances	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3	D3
36	North Weald Airfield Bund	D3	D3	D3	D3	D3	[Redacted]					
9B	Depot accomodation	E2	E2	D2 *	D2 *	B2 *	B2 *	B2 *	B2 *	B2 *	B2 *	E2
14	Key initiatives resisted / delayed by culture of authority	E3	E3	E3	E3	E3	E3	E3	E3	E3	E3	E3
16	Performance management	E3	E3	E3	E3	E3	E3	E3	D3	D3	D3	D3

*Above tolerance line

Risks 9A & 9B previously one risk (9), now split to reflect the different likelihood

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Report to the Finance & Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: **FPM-003-2012/13**

Date of meeting: **25 June 2012**

Portfolio: Finance and Technology

Subject: Key Performance Indicators 2011/12 - Outturn

Responsible Officer: S Tautz (01992 564180).

Democratic Services Officer: R Perrin (01992 564532).

Recommendations/Decisions Required:

(1) That outturn performance in relation to the Council's Key Performance Indicators (KPI) for 2011/12, be noted;

(2) That, subject to the views of the Finance and Performance Management Scrutiny Panel:

(a) KPI 01 Equality Framework for Local Government) be deleted as a Key Performance Indicator from 2012/13;

(b) the methodology for the calculation of performance against KPI 47 (Households in temporary accommodation) from 2012/13, be revised as set out in this report;

(c) the methodology for the calculation of performance against KPI 51, KPI 52 and KPI 53 (Planning applications) from 2012/13, be revised as set out in the separate report on this agenda;

(d) the performance targets for individual KPIs for 2012/13, as set out in this report and the separate report in respect of KPI 51, KPI 52 and KPI 53, be agreed; and

(e) a corporate target be set for the achievement of improvement against the KPIs for 2012/13.

Executive Summary:

1. Pursuant to the Local Government Act 1999, the Council is required to make arrangements to secure continuous improvement in the way in which its functions and services are exercised, having regard to a combination of economy, efficiency, and effectiveness.

2. As part of the duty to secure continuous improvement, a range of Key Performance Indicators (KPI) relevant to the Council's services and key objectives are adopted each year. Performance against the KPIs is monitored on a quarterly basis, and has previously been an inspection theme in external judgements of the overall performance of the authority.

Reasons for Proposed Decision:

3. The KPIs provide an opportunity for the Council to focus attention on how specific areas for improvement will be addressed, and how opportunities will be exploited and better outcomes delivered.

4. A number of KPIs are used as performance measures for the Council's key objectives. It is important that relevant performance management processes are in place to review and monitor performance against the key objectives, to ensure their continued achievability and relevance, and to identify proposals for appropriate corrective action in areas of slippage or under performance.

Other Options for Action:

5. No other options are appropriate in this respect. Failure to monitor and review KPI performance and to consider corrective action where necessary could have negative implications for judgements made about the Council's progress, and might mean that opportunities for improvement are lost. The Council has previously agreed arrangements for monitoring performance against the KPIs.

Report:

Key Performance Indicators 2011/12

6. A range of thirty-eight Key Performance Indicators (KPIs) for 2011/12 was adopted by the Committee in March 2011, and a target was set for at least 70% of the indicators to achieve target performance by the end of the year. Summary details of the KPIs for the year are attached as Appendix 1 to this report.

7. The KPIs are important to the improvement of the Council's services and the achievement of its key objectives, and comprise a combination of former statutory indicators and locally determined performance measures. The aim of the KPIs is to direct improvement effort towards services and the national priorities and local challenges arising from the social, economic and environmental context of the district, that are the focus of the key objectives. Progress in respect of the majority of the KPIs, is reported to the Finance and Performance Management Scrutiny Panel, Management Board and the relevant Portfolio Holder at the conclusion of each quarter. Performance in relation to the remaining KPIs is subject to scrutiny at year-end only, as little change in performance is likely over quarterly periods or where performance is designed to be reported on an annual basis. These annually reported indicators are identified in Appendix 1.

8. Improvement plans are produced for each of the KPIs each year, setting out actions to be implemented in order to achieve target performance, and to reflect changes in service delivery. In view of the corporate importance attached to the KPIs, the improvement plans are considered and agreed by Management Board in the first instance, and are subject to ongoing review between the relevant Service Director and Portfolio Holder over the course of the year.

9. The continued relevance of several KPIs adopted for 2011/12 was considered by both the Scrutiny Panel and the Finance and Performance Management Cabinet Committee during the year, and five indicators were subsequently deleted by the Committee in favour of alternative monitoring and reporting arrangements, bringing the reportable indicator total down to thirty-three KPI for the year. These deleted indicators are also identified in Appendix 1.

10. The outturn position with regard to the achievement of target performance for the KPIs for 2011/12 was as follows:

- (a) 22 (66.6%) indicators achieved the performance target for 2011/12; and
- (b) 11 (33.3%) indicators did not achieve the performance target for 2011/12.

11. The Council did not therefore achieve its overall aim of achieving target performance for at least 70% of the KPIs for 2011/12.

12. A headline outturn (1 April 2011 to 31 March 2012) report in respect of the KPIs for 2011/12 is attached as Appendix 1 to this agenda in the form of a performance 'dashboard'. Detailed outturn performance reports for each KPI were considered by the Finance and Performance Management Scrutiny Panel at its meeting on 19 June 2012.

Key Performance Indicators 2012/13

13. Provisional targets for each KPI for 2012/13, based on third-quarter performance (and the estimated outturn) for 2011/12, were considered by the Finance and Performance Management Scrutiny Panel and agreed by the Committee in March 2012. Details of the KPI targets for 2012/13, are set out at Appendix 3, although it should be noted that targets in respect of KPI 51, KPI 52 and KPI 53 (Planning applications) may be subject to revision as a result of consideration of a report of the Director of Planning and Economic Development included elsewhere in this agenda.

14. As the continued relevance of the KPI set was considered during 2011/12, the Committee has previously agreed that no further changes be made to the KPIs for 2012/13, which will therefore comprise the totality of the Council's formal performance indicator measures for the year. However, a number of issues related to specific KPIs require consideration, and these are highlighted in the following paragraphs of this report.

(a) KPI 01 - Equality Framework for Local Government

15. The Equality Framework for Local Government (EFLG) seeks to improve fair employment outcomes and equal access to services, whilst identifying and removing discriminatory barriers. The framework assesses performance at three levels (Level 1 – 'Developing'; Level 2 – 'Achieving'; and Level 3 – 'Excellent') and, although performance is a self-assessment measure, accreditation at the 'Achieving' and 'Excellent' levels is required to be validated by a formal challenge process.

16. The cost of the Level 2 challenge has been identified as an unacceptable expense and, although options have been investigated for alternative 'critical friend' assessment approaches, these have not come to fruition. Although actual performance against the EFLG cannot be validated, it is important to ensure continued focus on equality matters, and the Council has recently adopted a range of equality objectives for 2012/13 to 2015/16 in accordance with the requirements of the Public Sector Equality Duty. It is therefore considered that monitoring activity would be better focused on the achievement of these objectives, rather than the pursuit of further improvement against the EFLG, which cannot be substantiated.

17. Detailed progress against a range of equality issues, including the EFLG, is made to the Scrutiny Panel on an annual outturn basis, and performance against the achievement of the equality objectives will be similarly reported from 2013/14. It is therefore recommended that KPI 01 be deleted from 2012/13.

(b) KPI 47 - Households in temporary accommodation

18. KPI 47 was formerly a National Indicator (NI156) that measured the 'Number of households living in temporary accommodation'. Whilst this has always been an indicator that is measured and reported quarterly as a snapshot taken at the end of each quarter, annual performance has been judged entirely upon the snapshot taken on just one day (31 March) at the end of the fourth quarter of each year. Whilst the National Indicator regime was abolished by the current government part-way through 2010/11, this measure has been retained by the Council as a KPI, as it has been regarded an important indicator by both members and officers.

19. However, the collection intervals, formula, and reporting mechanisms for the indicator have not been reviewed since the cessation of its National Indicator status, and performance has continued to be based on the one-day end of quarter four snapshot. The effect this has is to always ignore the performance of previous quarters and, at the end of the year, to simply judge performance on the outturn for a single day.

20. To resolve some of the distortive effects of this methodology, it is proposed that a year-long approach be adopted in future, based on the average of the four end of quarter snapshots. (Prior to the introduction of NI 156, a Best Value Performance Indicator looked at the levels of families in temporary accommodation and that indicator used an average of the four end of quarter snapshots). The following worked example of this approach for 2011/12 illustrates the effect that this might have, and is considered to be a more reasonable approach in respect of the indicator:

The actual end of year return for 2011/12 was 63 households, based on a snapshot on 31 March 2012. The target for the KPI was 60 households; therefore the indicator was recorded as having not achieved its target.

The adoption of the proposed new definition would give a more accurate reflection of performance over the whole year and, as a result, the outturn would have been as follows:

Q1 snapshot (31/6/11)	= 52 households
Q2 snapshot (30/9/11)	= 61 households
Q3 snapshot (31/12/11)	= 57 households
Q4 snapshot (31/3/12)	= 63 households

The average of all snapshots $(52+61+57+63)/4 = 233/4$ equates to 58.25 households.

21. The effect of basing the indicator on an average would therefore have meant that KPI 47 would have been recorded at the end of 2011/12 as having met its performance target. This would also have had the effect of increasing the overall percentage of KPIs that had achieved target to 69.7%, which, rounded to 70%, would have met the Council's overall target for KPI improvement for the year.

22. It is not proposed to back-date this change in definition to revise the 2011/12 outturn for the KPI. However, given the above, and to ensure that the indicator is more reflective of a full year's efforts and performance, the Committee is asked to agree the changes detailed above in order that the new definition be adopted for the current year.

(c) KPI 51, KPI 52 and KPI 53 - Planning applications

23. At its meeting on 19 March 2012, the Finance and Performance Management Scrutiny Panel requested that investigation be made of the possible revision of the performance measure and proposed 2012/13 target in respect of KPI 52 ('Minor' planning

applications) so as to reflect delegated decisions only, and whether the same approach should also be applied to KPI 51 ('Major' planning applications) and KPI 53 ('Other' planning applications). A report of the Director of Planning and Economic Development in this respect, is included elsewhere in this agenda.

Recommendations

24. The Committee is requested to note the Council's performance in relation to the KPIs for 2011/12, and to agree the proposed deletion or revision of specific KPIs for 2012/13, as set out in this report and elsewhere in this agenda.

25. Although the Council's overall aim of achieving target performance for at least 70% of the KPIs for 2011/12 has not been achieved, the Committee is also requested to consider and agree a corporate KPI performance improvement target for 2012/13.

26. These matters were also be considered by the Finance and Performance Management Scrutiny Panel at its meeting on 19 June 2012, and the views of the Scrutiny Panel will be reported to the Committee.

Resource Implications:

The responsible service director will identify the resource requirements for any proposals for corrective action in respect of areas of KPI under-performance during 2011/12.

Legal and Governance Implications:

There are no legal implications or Human Rights Act issues arising from the recommendations in this report, which ensure that the Council monitors progress against its corporate KPI improvement target for 2011/12, and that proposal for corrective action are considered in respect of areas of current under-performance.

Safer, Cleaner and Greener Implications:

The responsible service director will identify any implications arising from proposals for corrective action in respect of areas of KPI under-performance during 2011/12, in respect of the Council's commitment to the Nottingham Declaration for climate change, the corporate Safer, Cleaner and Greener initiative, or any crime and disorder issues within the district.

Consultation Undertaken:

The performance information set out in this report has been submitted by each responsible service director, and has been reviewed by Management Board. Submitted performance information has been tested by the Performance Improvement Unit in accordance with the Council's Data Quality Strategy.

Background Papers:

Fourth quarter and annual KPI calculations and submissions held by the Performance Improvement Unit.

Impact Assessments:

Risk Management

The responsible service director will identify any risk management issues arising from proposals for corrective action in respect of areas of KPI under-performance during 2011/12.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties; reveal any potentially adverse equality implications?

No. However, the responsible service director will identify any equality issues arising from proposals for corrective action in respect of areas of KPI under-performance during 2011/12.

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?

N/A

What equality implications were identified through the Equality Impact Assessment process?

N/A

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

N/A

Key Performance Indicators 2011/12

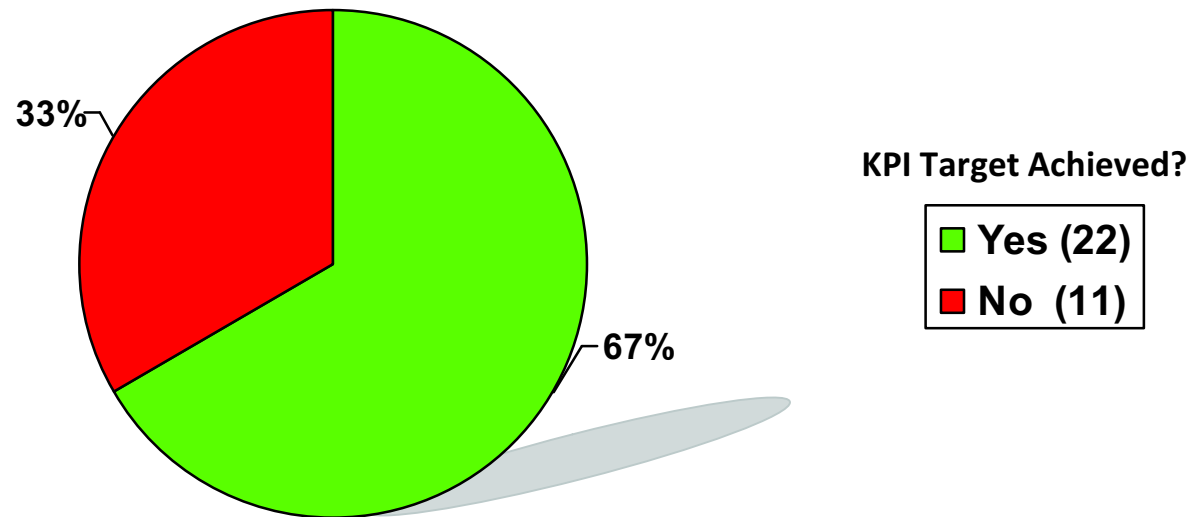
Directorate	2011/12 KPI Ref. No.	Description (Old)	Description (New)	Reporting Frequency
Deputy Chief Executive	KPI 01	The level of the Equality Framework for Local Government to which the Council conforms	What progress did we make with our work on equality and diversity? How well did the Council comply with the Equality Framework for Local Government?	Annual
	KPI 02	The level of visits to the Council's website (DELETED)	Deleted as KPI for 2011/12 by the Finance & Performance Management Scrutiny Panel (15 November 2011) and Finance & Performance Management Cabinet Committee (16 January 2012). Director of Finance and ICT/Acting Chief Executive to bring forward proposals for replacement website visits indicator once the Council's new website has been rolled-out and an approach to meeting the requirements of the European Union Cookies Directive has determined	Quarterly
	KPI 03	The quality of the Council's website (DELETED)	Deleted as KPI for 2011/12 by the Finance & Performance Management Scrutiny Panel (15 November 2011) and Finance & Performance Management Cabinet Committee (16 January 2012).	Annual
	KPI 04	The level of user satisfaction with the Council's website	What percentage of visitors to the council website were satisfied with their experience? Target revised to 70% for 2011/12 (from previous National Average +15%) (Finance & Performance Management Scrutiny Panel (15 November 2011) and Finance & Performance Management Cabinet Committee (16 January 2012).	Annual
Corporate Support Services	KPI 10	Working days lost due to sickness absence	How many working days did we lose due to sickness absence?	Quarterly
	KPI 11	Rent Arrears (Commercial and Industrial Property)	What percentage of the rent we were due to be paid for our commercial premises was not paid?	Annual
	KPI 12	Occupation Rate (Commercial and Industrial Property)	What percentage of our commercial premises was let to tenants?	Annual
Environment & Street Scene	KPI 20	Residual household waste per household	How much non-recycled waste was collected for every household in the district?	Quarterly
	KPI 21	Household waste sent for reuse, recycling and composting	What percentage of all household waste was sent to be recycled, reused or composted?	Quarterly
	KPI 22	Improved street and environmental cleanliness (litter)	What percentage of our district had unacceptable levels of litter?	Quarterly
	KPI 23	Improved street and environmental cleanliness (detritus)	What percentage of our district had unacceptable levels of detritus (dust, mud, stones, rotted leaves, glass, plastic etc.)?	Quarterly
	KPI 24	Improved street and environmental cleanliness (fly-tipping)	How well have we done in both reducing flytipping and taking action against those believed to be responsible?	Quarterly
	KPI 25	Environment and Neighbourhoods Team service standards	What percentage of the issues and complaints received by the Environment & Neighbourhoods Team received an initial response within 3 days?	Quarterly
Finance & ICT	KPI 30	Invoices paid within 30 days of receipt	What percentage of the invoices we received were paid within 30 days?	Quarterly
	KPI 31	Level of Council Tax collection	What percentage of the district's annual Council Tax was collected?	Quarterly
	KPI 32	Level of National Non-Domestic Rates (NNDR) Collection	What percentage of the district's annual business rates was collected?	Quarterly
	KPI 33	Processing of new benefit claims	On average, how many days did it take us to process new benefit claims?	Quarterly

Directorate	2011/12 KPI Ref. No.	Description (Old)	Description (New)	Reporting Frequency
	KPI 34	Processing notification of changes of circumstance for benefit claims	On average, how many days did it take us to process notices of a change in a benefit claimant's circumstances?	Quarterly
	KPI 35	The number of completed fraud investigations	How many benefits fraud investigations were completed by the Council?	Quarterly

Directorate	2011/12 KPI Ref. No.	Description (Old)	Description (New)	Reporting Frequency
Housing	KPI 40	Rent collected as a proportion of rents owed on housing revenue account dwellings	What percentage of the rent due from our council home tenants was paid?	Annual
	KPI 41	Average number of days to re-let council dwellings	On average, how many days did it take us to re-let a Council property?	Quarterly
	KPI 42	Emergency repairs undertaken within target time	What percentage of emergency repairs to our council properties were completed within 24 hours?	Quarterly
	KPI 43	Urgent repairs undertaken within target time	What percentage of urgent repairs to our council properties were completed within five working days?	Quarterly
	KPI 44	Routine repairs undertaken within target time	What percentage of routine repairs to our council properties were completed within six weeks?	Quarterly
	KPI 45	Satisfaction with repairs	How satisfied were our tenants with the standard of the repairs service they received?	Quarterly
	KPI 46	Affordable homes delivered (gross)	How many affordable homes were built in the District?	Quarterly
	KPI 47	Households living in temporary accommodation	How many households were housed in temporary accommodation?	Quarterly
	KPI 48	Level of non-decent council homes	What percentage of our council homes were not in a decent condition?	Quarterly
Planning & Economic Development	KPI 50	Additional homes provided (net)	What was the net increase or decrease in the number of homes in the district?	Quarterly
	KPI 51	Processing of major planning applications within target time (13 weeks)	What percentage of major planning applications were processed within 13 weeks?	Quarterly
	KPI 52	Processing of minor planning applications within target time (8 weeks)	What percentage of minor planning applications were processed within 8 weeks?	Quarterly
	KPI 53	Processing of other planning applications within target time (8 weeks)	What percentage of other planning applications were processed within 8 weeks?	Quarterly
	KPI 54	Planning Appeals - Officer Recommendation	What percentage of planning applications recommended by planning officers for refusal were overturned and granted permission following an appeal (a lower figure is better and is expressed as a percentage of the number of appeals lodged)?	Quarterly
	KPI 55	Planning Appeals - Member Reversal of Officer Recommendation	What percentage of planning applications, refused by Council Members against the recommendation of the planning officers, were granted permission following an appeal (a lower figure is better and is expressed as a percentage of the number of appeals lodged)?	Quarterly
	KPI 56	Supply of ready to develop housing sites	How much of the land required to meet our house building needs over the next five years was available to be delivered over the next five years?	Annual
	KPI 57	Local Development Scheme - Achievement of Milestones (DELETED)	Deleted as KPI for 2011/12 by the Finance & Performance Management Scrutiny Panel (20 September 2011) and Finance & Performance Management Cabinet Committee (16 January 2012). The Local Development Framework Cabinet Committee has resolved that no formal Local Development Scheme be submitted to the Secretary of State at this stage, but that an informal timetable be published on the Council's website.	DELETED
KPI 58	CO2 reduction from local authority operations (DELETED)	Deleted as KPI for 2011/12 by the Finance & Performance Management Scrutiny Panel (20 September 2011) and Finance & Performance Management Cabinet Committee (16 January 2012). An annual report on the Council's progress in securing a reduction in its carbon emissions is in future to be presented to the Safer, Cleaner, Greener Scrutiny Panel.	DELETED	

Directorate	2011/12 KPI Ref. No.	Description (Old)	Description (New)	Reporting Frequency
	KPI 59	Levels of fuel poverty (DELETED)	Deleted as KPI for 2011/12 by the Finance & Performance Management Scrutiny Panel (20 September 2011) and Finance & Performance Management Cabinet Committee (16 January 2012). A new approach to assessing and addressing levels of fuel poverty in the district is to be developed for consideration by the Safer, Cleaner, Greener Scrutiny Panel.	DELETED

Key Performance Indicators 2011/12 Outturn



Quarterly Indicators		Quarter 1		Quarter 2		Quarter 3		Quarter 4	
		Tgt	Actual	Tgt	Actual	Tgt	Actual	Tgt	Actual
Corporate Support Services Quarterly KPIs									
KPI 10	How many working days did we lose due to sickness absence?	1.86	1.86	3.64	3.50	5.77	5.37	7.75	7.58
Environment & Street Scene Quarterly KPIs									
KPI 20	How much non-recycled waste was collected for every household in the district?	106	94	209	190	311	287	420	383
KPI 21	What percentage of all household waste was sent to be recycled, reused or composted?	60.34%	61.94%	60.07%	62.16%	59.34%	60.79%	58.00%	60.03%
KPI 22	What percentage of our district had unacceptable levels of litter?	10%	9%	10%	6%	10%	7%	10%	7%
KPI 23	What percentage of our district had unacceptable levels of detritus (dust, mud, stones, rotted leaves, glass, plastic etc.)?	13%	9%	13%	6%	13%	5%	13%	10%
KPI 24	How well have we done in both reducing flytipping and taking action against those believed to be responsible?	3	3	3	3	3	1	3	1
KPI 25	What percentage of the issues and complaints received by the Environment & Neighbourhoods Team received an initial response within 3 days?	97.00%	95.30%	95.00%	95.30%	95.00%	96.00%	95.00%	96.20%

Quarterly Indicators (cont.)		Quarter 1		Quarter 2		Quarter 3		Quarter 4					
		Tgt	Actual	Tgt	Actual	Tgt	Actual	Tgt	Actual				
Finance & ICT Quarterly KPIs													
KPI 30	What percentage of the invoices we received were paid within 30 days?	97%	90%	✗	97%	91%	✗	97%	92%	✗	97%	93%	✗
KPI 31	What percentage of the district's annual Council Tax was collected?	27.38%	27.50%	✓	52.40%	52.70%	✓	77.90%	78.03%	✓	97.80%	97.81%	✓
KPI 32	What percentage of the district's annual business rates was collected?	30.35%	30.44%	✓	56.61%	56.18%	✗	82.08%	81.07%	✗	98.00%	97.26%	✗
KPI 33	On average, how many days did it take us to process new benefit claims?	23.00	26.27	✗	23.00	26.68	✗	23.00	26.88	✗	23.00	27.45	✗
KPI 34	On average, how many days did it take us to process notices of a change in a benefit claimant's circumstances?	8.00	9.72	✗	8.00	8.73	✗	8.00	8.93	✗	8.00	5.37	✓
KPI 35	How many benefits fraud investigations were completed by the Council?	125	78	✗	250	231	✗	375	384	✓	500	525	✓
Housing Quarterly KPIs													
KPI 41	On average, how many days did it take us to re-let a Council property?	30	30	✓	30	34	✗	30	33	✗	30	34	✗
KPI 42	What percentage of emergency repairs to our council properties were completed within 24 hours?	99%	98%	✗	99%	98%	✗	99%	98%	✗	99%	99%	✓
KPI 43	What percentage of urgent repairs to our council properties were completed within five working days?	95%	75%	✗	95%	91%	✗	95%	86%	✗	95%	90%	✗
KPI 44	What percentage of routine repairs to our council properties were completed within six weeks?	95%	96%	✓	95%	96%	✓	95%	96%	✓	95%	96%	✓
KPI 45	How satisfied were our tenants with the standard of the repairs service they received?	98.00%			98.00%	100.00%	✓	98.00%	99.00%	✓	98.00%	99.45%	✓
KPI 46	How many affordable homes were built in the District?	0	0	✓	44	15	✗	86	15	✗	112	43	✗
KPI 47	How many households were housed in temporary accommodation?	60	52	✓	60	61	✗	60	57	✓	60	63	✗
KPI 48	What percentage of our council homes were not in a decent condition?	0.00%	0.00%	✓	0.00%	0.00%	✓	0.00%	0.00%	✓	0.00%	0.00%	✓

Quarterly Indicators (cont.)

Planning & Economic Development Quarterly KPIs

		Quarter 1		Quarter 2		Quarter 3		Quarter 4	
		Tgt	Actual	Tgt	Actual	Tgt	Actual	Tgt	Actual
KPI 50	What was the net increase or decrease in the number of homes in the district?	30	22	72	140	113	211	180	304
KPI 51	What percentage of major planning applications were processed within 13 weeks?	81.00%	85.71%	81.00%	86.96%	81.00%	82.76%	81.00%	78.38%
KPI 52	What percentage of minor planning applications were processed within 8 weeks?	81.00%	76.54%	81.00%	77.25%	81.00%	74.22%	81.00%	71.68%
KPI 53	What percentage of other planning applications were processed within 8 weeks?	93.00%	92.67%	93.00%	92.77%	93.00%	91.82%	93.00%	90.30%
KPI 54	What percentage of planning applications recommended by planning officers for refusal were overturned and granted permission following an appeal?	20.00%	22.20%	20.00%	22.22%	20.00%	18.18%	20.00%	19.35%
KPI 55	What percentage of planning applications, refused by Council Members against the planning officer's recommendation, were granted permission on appeal?	50.00%	50.00%	50.00%	46.15%	50.00%	56.25%	50.00%	50.00%

Annual Indicators**2011/12 Outturn Performance****Office of the DCE Annual KPIs**

		Annual Target	Actual	
KPI 01	KPI 01 - What progress did we make with our work on equality and diversity? How well did the Council comply with the Equality Framework for Local Government? (Annual)	2	2	✓
KPI 04	KPI 04 - What percentage of visitors to the council website were satisfied with their experience? (Annual)	70.0%	82.0%	✓

Corporate Support Services Annual KPIs

KPI 11	KPI 11 - What percentage of the rent we were due to be paid for our commercial premises was not paid? (Annual)	3.00%	2.66%	✓
KPI 12	KPI 12 - What percentage of our commercial premises was let to tenants? (Annual)	99.00%	98.30%	✗

Housing Annual KPIs

KPI 40	KPI 40 - What percentage of the rent due from our council home tenants was paid? (Annual)	97.00%	97.68%	✓
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Planning & Economic Development Annual KPIs

KPI 56	KPI 56 - How much of the land required to meet our house building needs over the next five years was available to be delivered over the next five years? (Annual)	100.00%	136.01%	✓
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2012/13 Key Performance Indicators - Targets

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
DCE	KPI 01	What progress did we make with our work on equality and diversity? How well did the Council comply with the Equality Framework for Local Government (EFLG)? (Annual)	Level 1	Level 1	Level 2	N/A	Level 2	<p>The EFLG assesses performance at three levels (Level 1 – ‘Developing’; Level 2 – ‘Achieving’; and Level 3 – ‘Excellent’). Although performance is a self-assessment measure, accreditation at the ‘Achieving’ and ‘Excellent’ levels is validated by a formal challenge process.</p> <p>The Council undertook an informal external evaluation of its performance against EFLG in 2010, which indicated that it could be in a position to seek accreditation to Level 2 in 2010/11, and a target of the achievement of Level 2 was set for KPI 01. The recommendations of the assessment have been progressed, and are substantially complete, however, the cost of the formal Level 2 challenge is considered an unacceptable expense and whilst the Council’s performance against the EFLG for 2011/12 is anticipated to be at Level 2, this cannot be formally verified. Progress against the EFLG action plan for 2011/12, will be reported to the Finance and Performance Management Scrutiny Panel in June 2012.</p> <p>Whilst the Council cannot validate its performance against the EFLG, it is important to ensure a continued focus on the achievement of statutory equality duties in the absence of any formal accreditation against the EFLG. The framework has recently been revised, and the Level 2 target should be retained for 2012/13.</p>
DCE	KPI 04	What percentage of visitors to the council website were satisfied with their experience? (Annual)			70% (New Indicator)	N/A	80% Revised to 70% by F&PM SP	<p>Whilst this indicator was a new indicator for 2011/12 and we do not currently have the current year’s outturn, the target has been raised for 2012/13 in the light of the upcoming launch of our new website and the wish to set an aspirational target for the new site.</p>

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Corporate Support Services	KPI 10	How many working days did we lose due to sickness absence?	8.35	7.86	7.75	5.37	7.75 days Revised to 7.50 days by F&PM SP	Consistent improvement in this indicator has been seen over the last few years. To allow for a period of consolidation and reinforcement of the improvements made in recent years and in the light of the improved levels we are seeing, it is considered appropriate to maintain the current year's target for 2012/13.
	KPI 11	What percentage of the rent we were due to be paid for our commercial premises was not paid? (Annual)	4.3%	3.1%	3.0%	N/A	3.0%	Economic conditions remain difficult and it is felt entirely appropriate to retain the current year's target level for 2012/13.
	KPI 12	What percentage of our commercial premises was let to tenants? (Annual)	97.63%	97.63%	99.00%	N/A	98.00%	With economic conditions continuing to be challenging and with the impact that a small number of vacancies can have on the volatility of performance against this indicator, it is considered that current performance levels may be difficult to maintain. A slightly reduced target has therefore been set for the year ahead but may be revisited following the outturn of the current year's performance.

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Environment & Street Scene	KPI 20	How much non-recycled waste was collected for every household in the district?	447kg	392kg	420kg	287kg	400kg- Revised to 395kg by F&PM SP	Given our performance in 2011/12 to Q3 and allowing for a slight increase in performance post-Christmas, we would be expecting a 2011/12 outcome of around 400kg. Taking that forward as a target for 2012/13 is ambitious and will be a significant challenge to achieve?
	KPI 21	What percentage of all household waste was sent to be recycled, reused or composted?	51.17%	59.14%	58.00%	60.79%	60%	With expected recycling performance for 2011/12 around 60% to 61%, and aware of the continuous need to keep improving and raise our targets, a target of 60% for 2012/13 is now proposed. As with KPI 20 above, this is ambitious and will represent a challenge to achieve for a second consecutive year?
	KPI 22	What percentage of our district had unacceptable levels of litter?	11%	9%	10%	7%	9%	The targets for both KPI 22 and KPI 23 are currently subject to some review to ascertain if there is a more accurate method of targeting and measuring performance across the year as opposed to being vulnerable to the vagaries of the time of year and particular transects of land chosen. As it stands this indicator's end of year outturn is entirely dependent upon the Q4 performance. Pending the outcome of that review these targets are included as worst case scenarios which should be achievable throughout the year but accepting that we would hope at times to exceed the targets given performance against these KPIs at certain points in 2011/12

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Environment & Street Scene	KPI 23	What percentage of our district had unacceptable levels of detritus (dust, mud, stones, rotted leaves, glass, plastic etc.)?	13%	11%	13%	5%	12%	(see KPI 22 above)
	KPI 24	How well have we done in both reducing flytipping and taking action against those believed to be responsible?	Grade 3	Grade 3	Grade 3	Grade 1	Grade 2	Having developed a much better understanding of the amount and nature of the work and action being taken in relation to this indicator we are now more able to accurately assess performance. We have finally moved away from a static Grade 3 position and have even managed one quarter at Grade 1 in 2011/12. For the year ahead it is thought appropriate to raise the target to Grade 2 which will challenge us to maintain our improved performance across an extended period.
	KPI 25	What percentage of the issues and complaints received by the Environment & Neighbourhoods Team received an initial response within 3 days?	97.09%	96.60%	97.00%	97.80%	95%	This target was reduced from 97% to 95% for 2011/12 in agreement with the September 2011 meeting of the Finance & Performance Management Scrutiny Panel. Whilst performance since that point has gone on to exceed the revised target, it is important to maintain a realistic expectation for the year ahead and it is thought prudent to retain the target at 95% for 2012/13 for the same reasons that lead to the reduction in last year's target eg. the importance of prioritisation of responses according to need rather than in order to achieve better KPI results.

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Finance & ICT	KPI 30	What percentage of the invoices we received were paid within 30 days?	98%	97%	97%	92%	97%	The target proposed for 2012/13 is the same as 2011/12. Whilst the target will not be met in 2011/12, performance is moving in the right direction and providing performance starts around the target level this should be achievable.
	KPI 31	What percentage of the district's annual Council Tax was collected?	97.48%	97.85%	97.80%	78.03%	97.80%	Performance this year is likely to just achieve the target. In view of this and the ongoing difficulties in the economy it is appropriate to hold the target constant as that in itself represents a significant challenge.
	KPI 32	What percentage of the district's annual business rates was collected?	97.56%	97.47%	98.00%	81.07%	97.50%	Performance this year is likely to fall short of the target. In view of this and the ongoing difficulties in the economy it is appropriate to reduce the target to the 2010/11 outturn level as that represents a significant challenge.

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Finance & ICT	KPI 33	On average, how many days did it take us to process new benefit claims?	33.41 days	22.96 days	23.00 days	26.88	30 days	In view of the fact that there are vacant posts and there will be 3 Officers in assessment posts on maternity leave, performance will not be at a high level. A target of 30 days will be challenging but hopefully achievable. If external recruitment takes place, the target can be reduced.
	KPI 34	On average, how many days did it take us to process notices of a change in a benefit claimant's circumstances?	4.85 days	4.67 days	8.00 days	8.93	8.00 days	Although there are vacant posts and there will be Officers on maternity leave, a target of 8 days should be achievable
	KPI 35	How many benefits fraud investigations were completed by the Council?	285	301	500	384	150	With 2 vacant posts and an Officer that will be on maternity leave, there will only be one Investigation Officer for the majority of the year. A higher target will not be achievable. If external recruitment takes place, the target can be increased.

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Housing	KPI 40	What percentage of the rent due from our council home tenants was paid? (Annual)	97.74%	98.14%	97.00%	N/A	97.00%	The rent collection rate for the year can only be calculated annually. There is no reason to change the challenging target set for 2011/12 next year. The target should continue to achieve top quartile performance.
	KPI 41	On average, how many days did it take us to re-let a Council property?	28 days	31 days	30 days	32	30	Based on the Out-turn for 2011/12 and Q3 of 2011/12, the current target is considered to be appropriate
	KPI 42	What percentage of emergency repairs to our council properties were completed within 24 hours?	97%	98%	99%	98%	99%	The main benefits of the Private Repairs Management Contract with Mears are expected to be received in 2012/13, particularly now that the Mears ICT system has been installed. Although the contract with Mears has more challenging targets than the Council's publicly stated repairs targets, the Council's stated targets are set out in the Council's Local Housing Standards sent to all tenants. Moreover, it is important to compare Mears' performance in 2012/13 with the Council's performance prior to the appointment of Mears. Therefore, it is suggested that the target remains the same in 2012/13 for this comparison to be made, and that the target be reviewed for 2013/14 on the basis of the performance in 2012/13.

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Housing	KPI 43	What percentage of urgent repairs to our council properties were completed within five working days?	93%	69%	95%	86	95%	As for KPI 42 above
	KPI 44	What percentage of routine repairs to our council properties were completed within six weeks?	95%	92%	95%	96	95%	
	KPI 45	How satisfied were our tenants with the standard of the repairs service they received?	98.51%	99.00%	98.00%	99.00%	98.00%	

Directorate	2012/13 KPI Ref. No.	Description	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Housing	KPI 46	How many affordable homes were built in the District?	63	151	112	15	34	This is based on the number of affordable homes already on site, that are expected to be completed during 2013/14. as follows: (a) Sewardstone Rd, Waltham Abbey - 29 (b) Church Hill, Loughton - 5
	KPI 47	How many households were housed in temporary accommodation?	46	47	60	57	60	Based on the Out-turn for 2011/12 and Q3 of 2011/12, the current target is considered to be appropriate
	KPI 48	What percentage of our council homes were not in a decent condition?	0.00%	0.00%	0.00%	0.00%	0.00%	The Council should seek to ensure that it does not have any non-decent homes - especially since the Council is now striving to maintain the Council's housing stock to a full (modern) maintenance standard

Directorate	2012/13 KPI Ref. No.	Description (New)	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Planning & Economic Development	KPI 50	What was the net increase or decrease in the number of homes in the district?	176	356	180	223	180	It is considered appropriate that the target should remain the same as in 2011/12. This was based on a residual target from the East of England Plan and with no new housing targets as yet to work towards, there is not a ready made alternative target to use. This may change in future years following agreement of a new Local Plan. With the exception of the last couple of years when building has increased as several larger sites have been completed, this has been a relatively tough target to meet
	KPI 51	What percentage of major planning applications were processed within 13 weeks?	67.86%	84.62%	81.00%	82.76%	81.00%	The number of planning applications in this category is relatively low compared with KPIs 52 and 53 and are therefore volatile and liable to large percentage swings should applications be deferred or not meet the 13 week target for reporting to planning committees. The target of 81% is still quite a challenge and has only just been achieved in the last 2 years.
	KPI 52	What percentage of minor planning applications were processed within 8 weeks?	79.67%	80.55%	81.00%	74.22%	79.00%	This category includes planning applications between 1 and 9 houses or flats and if minded to be recommended for approval, inevitably are reported to planning committees for a decision. The move from a 3 to a 4 week area planning committee cycle in 2011 has impacted on this category in particular, making it more difficult to make a decision within 8 weeks. Unless further relaxations are made to the current scheme of delegated decision making, the outturns of 2009/10 and 2010/11 are not going to be repeated and a more realistic challenge would be a high seventies percentage target.

Directorate	2012/13 KPI Ref. No.	Description (New)	2009/10 Outturn	2010/11 Outturn	2011/12 Target	Q3 2011/12	Proposed Target 2012/13	Comments / Justification for Proposed Target 2012/13
Planning & Economic Development	KPI 53	What percentage of other planning applications were processed within 8 weeks?	93.05%	92.21%	93.00%	91.82%	93.00%	This category includes householder extensions, which makes up the highest number of planning application types. It is recommended that the target be retained at its present level, because an increase is not going to be achievable with the 4 week committee cycle.
	KPI 54	What percentage of planning applications recommended by planning officers for refusal were overturned and granted permission following an appeal (a lower figure is better and is expressed as a percentage of the number of appeals lodged)?	N/A	N/A	20.00%	18.18%	19.00%	Officer recommendation and delegated refused decisions have performed well and therefore lowering the target should prove a considerable challenge in 2012/13.
	KPI 55	What percentage of planning applications, refused by Council Members against the recommendation of the planning officers, were granted permission following an appeal (a lower figure is better and is expressed as a percentage of the number of appeals lodge)	N/A	N/A	50.00%	56.25%	50.00%	This is still a realistic target and therefore should be retained for the coming year, where the reasonable expectancy is that at least half the Member decisions will be dismissed on appeal.
	KPI 56	How much of the land required to meet our house building needs over the next five years was available to be delivered over the next five years? (Annual)	164.76%	144.00%	100%	136.01% Year-end figure	100.00%	It is proposed that the target should remain at 100.00%. The government considers that any return of 100.00% or more to be a good performance.

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Report to the Finance & Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: **FPM-004-2012**

Date of meeting: **25 June 2012**

Portfolio: Finance and Technology

Subject: Analysis of the Audit Commission's Value For Money Profiles

Responsible Officer: Mike Warr (01992 564472).

Democratic Services Officer: Rebecca Perrin (01992 564532).

Recommendations/Decisions Required:

That the committee note the content of the attached report and appendix detailing the Audit Commission's Value For Money Profiles for all Essex Authorities and the CIPFA Nearest Neighbour Authorities of the Council, and determine any further action, analysis, investigation or discussion considered appropriate.

Executive Summary:

The Value For Money analysis is intended to act in the first instance as a one-stop point of reference for much of the data contained in the 2010/11 version of the Audit Commission's Value For Money Profile Tool. Its primary purpose thereafter is to allow officers and members to identify any Value For Money indicators or issues which they consider appropriate for further in-depth consideration and review.

Despite a number of concerns around the comparability of all the data it is a useful pointer as to how the Council compares with its geographical and statistical neighbours and allows the Council to focus its value for money work on particular areas of concern. A number of key areas have been highlighted within this covering report.

Reasons for Proposed Decision:

Epping Forest District Council is committed to delivering excellent services that meet the needs of its residents and customers. The Council has a corporate responsibility to achieve value for money in its operations and the Council must be able to show that its costs compare well with others, reflect priorities and policy decisions and that they are commensurate with service delivery, performance and the outcomes achieved.

The recent Audit Commission report ('Tough Times') recommended that councils use the Audit Commission's 'Value for Money Profile' tool to see how they compare to the national picture set out in the report, to identify councils facing similar challenges, and to learn from the approach of other councils.

Other Options for Action:

No other options for action are considered relevant at this juncture.

Report:

1. The Corporate Governance Group and Management Board have recently considered a report of the Audit Commission ('Tough Times'), which assesses the response of local authorities to the current challenging financial climate. The report looks at the impact on councils of a real terms reduction of £3.5 billion in government funding; and a £1.2 billion fall in local income from council tax and fees and charges. The report recommends that councils use the Audit Commission's 'Value for Money Profile' tool to see how they compare to the national picture set out in the report, to identify councils facing similar challenges, and to learn from the approach of other councils.
2. The Commission's Value for Money Profile has previously been used by the Council to undertake value for money analysis.
3. Whilst not all of the available Audit Commission data is presented within this document (for instance, a large amount of data around the budgetary plans of the authorities have been left out), there is considerable data included. In an attempt to make the document more useful, the VFM indicators have been thematically linked where possible and technical notes have been included throughout each section to explain where each data set has been drawn from.
4. With previous VFM exercises a lack of contextual data to inform the basic VFM data has been raised as an issue. To this end, and accepting that further contextual data may be relevant in subsequent detailed analysis, some contextual data including performance figures have been downloaded from the profile tool and are included in this document. Additional comments are made within this covering report in relation to particular VFM indicators and their relevance to a number of Key Performance Indicators (KPI).

Data Anomalies

5. As in previous VFM exercises it is apparent that there are anomalies within some of the datasets e.g. councils with zero expenditure on recycling; councils with a negative or zero spend on back office services. Whilst these councils do appear out of step with the majority and this could call into question the overall accuracy of the data sets, it should be noted that each set of figures is drawn from the same source for each council and it is more likely to be an issue with the way a particular council accounts for that particular expense or income rather than any issue with the Audit Commission data.
6. Examination of the Revenue Outturn data that underlies many of the indicators has already highlighted some variations in approaches to accounting such as the way in which different councils classify their housing service income, fees and charges. In respect of EFDC, the figure for 2010/11 should be £471,000 which only covers Housing General Fund Fees and Charges.
7. It may be appropriate to exclude such outliers from further detailed analysis and concentrate on those which appear to more closely match the expected pattern. However, closer examination of the Revenue Outturn figures for these outliers may subsequently explain the figures reported and may offer the opportunity to identify alternative examples of good practice which could inform future work and approaches for the Council.

Value For Money Indicators and KPI Performance

Housing

8. EFDC's figure for "% of rent collected for LA owned housing in 2010/11" is incorrect.

It should be 98.14% and not 96.5%.

9. It is interesting to note that 7 out of the 9 stock-holding councils in Essex still have non-decent Council homes (in the case of Basildon and Southend – 51% and 40% respectively). Only EFDC and Thurrock have 0% decent homes. As members will be aware, the Council has recently agreed to spend around 50% per annum more on maintaining its housing stock, using the additional resources made available by HRA self financing, which will enable the Council's housing stock to be maintained to a full, modern standard.

10. Audit Commission good practice advocates that at least 60%-70% of spend on housing maintenance should be planned, and no more than 40% of spend responsive. It can be seen that EFDC has the best ratio of expenditure across Essex and the Nearest Neighbour Group, at 66%:34%.

11. EFDC's spend on homelessness is the 3rd lowest in Essex, at £3.01 per head.

Benefits

12. The data as presented in the Audit Commission tool needs a little manipulation to make it more useful. As districts will have very different percentages of their populations making benefit claims to provide a cost per head of population is not very useful. However, if the total spend on administering council tax benefit and housing benefit is taken and divided by the total caseload a more meaningful comparison of cost per claim can be obtained.

13. Taking the cost per claim figure mentioned above gives a range for the fourteen Essex authorities from £99.06 (Tendring) to £224.51 (Chelmsford), with the EFDC cost of £201.05 being the fourth most expensive. For the nearest neighbour grouping of fifteen the range runs from £139.85 (Broxbourne) to £370.42 (Mid Sussex), with EFDC being the fifth most expensive. In the cost data Tendring is an outlier, being more than £30 per claim cheaper than any other Essex authority and more than £40 cheaper than any of the EFDC nearest neighbour group.

14. In terms of performance the comments below exclude Brentwood and Tendring as the new claims performance stated of six days is not credible, being half the time taken by the next best performing authority. For the remaining Essex authorities performance on new claims runs from twelve days (Southend) to thirty-one days (Rochford), with the EFDC performance of nineteen days giving a joint seventh quickest out of twelve. The performance on processing changes of circumstances is better with EFDC coming in joint fourth. For the nearest neighbour group the range on new claims runs from 13 days (Tunbridge Wells) to 30 days (Sevenoaks), with EFDC coming joint seventh of the fourteen. Again performance is better on changes of circumstance where EFDC comes joint sixth.

15. The cost and performance elements for EFDC are broadly consistent when compared to both Essex and nearest neighbour groupings. In Essex, whilst being the fourth most expensive performance on changes of circumstance is joint fourth. On new claims the performance is joint seventh at 19 days but the joint fourth placed authorities are only slightly better at 17 days. For the nearest neighbours group, whilst being the fifth most expensive performance on change of circumstances is joint sixth (with the joint fourth placed authorities being only one day better).

Local Taxation

16. Unfortunately the cost data for local taxation does not look reliable. In isolation the council tax costs look odd as the amount per chargeable dwelling varies from £4.98 (Basildon) to £22.94 (Maldon). If this is combined with the spend per non-domestic dwelling

there appears to be some issues on inconsistent cost allocation between the two activities. The two most expensive authorities for NNDR collection (Brentwood £140.50 and Basildon £91.40) are the two cheapest for Council Tax. The NNDR costs also look odd in their own right with a range per property from -£33.80 to £140.50.

17. Whilst there needs to be some caution in cost comparison it is true that Local Taxation has relatively high costs. This is an issue that has been explored previously through benchmarking and one of the areas where the Council was relatively expensive was the cashiering service. Many Council's have reduced or completely stopped providing cash offices whilst EFDC has continued to run three cash offices. This service was reviewed last year and Members decided to close the least used cash office, Waltham Abbey, and provide an automated payment facility in the town's library instead. The savings from this decision will start to reduce the costs of the service during 2012/13.

Value For Money Indicators and the Review of Income Generation at the Council

18. Previously the Regional Improvement and Efficiency Partnership paid for one of their contracted consultants, PriceWaterhouseCoopers, to undertake a study on Revenue Income Optimisation (RIO). This study was reported to the Finance & Performance Management Cabinet Committee on 21 November 2011. The study highlighted that relative to many other authorities EFDC recovered a lower proportion of its costs through fees and charges and in some areas had charges much lower than other councils.

19. The findings from the RIO study are supported by this latest comparison work. Income from sales, fees and charges as a percentage of total spend is only 7.35% for EFDC, which compares with a range from 7.84% (Braintree) to 25.95% (Chelmsford) for Essex authorities. If the comparison is done with nearest neighbours relative performance is even worse as the percentage ranges from 14.59% (Dacorum) to 34.72% (East Hants).

20. Following the RIO study, Members decided additional work should be undertaken on parking charges. This work is currently being undertaken and the results should help inform a review of this key area of income where charges have been frozen for an extended period.

21. The Committee is requested to consider the value for money analysis and determine any further action or investigation required. The report will also be considered by the Finance and Performance Management Scrutiny Panel in September 2012.

Resource Implications:

None. Any further work to investigate the Audit Commission Value For Money profiles and the data contained therein will be managed within existing resources.

Legal and Governance Implications:

None. All data contained within the Value For Money analysis is publicly available.

Safer, Cleaner and Greener Implications:

None

Consultation Undertaken:

The Value For Money analysis has previously been submitted to Management Board for examination.

Background Papers:

All supporting data for the Value For Money document has been downloaded from the Audit Commission's website and is held by the Performance Improvement Unit (PIU). In addition, Revenue and Capital Outturn data has been downloaded from the Department for Communities and Local Government to facilitate investigation of any outlying data and this is also held by the PIU.

Impact Assessments:

Risk Management

Respective service directors will identify any relevant risk management issues which arise from or are highlighted by the Audit Commission Value For Money profile data.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties; reveal any potentially adverse equality implications?

No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?

N/A

What equality implications were identified through the Equality Impact Assessment process?

N/A

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

N/A

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Colchester
Brentwood
Castle Point
Harlow
Chelmsford
Maldon
Basildon
Tendring
Epping Forest
Southend on Sea
Uttlesford
Thurrock
Rochford
Braintree

Comparative Data Analysis Audit Commission Value For Money Supplement

Issue 3 - April 2012

Mid Sussex
East Hants
Hertsmere
East Herts
North Herts
Broxbourne
Test Valley
Reigate
Banstead
Epping Forest
Spelthorne
South Oxfordshire
Three Rivers
Tunbridge Wells
Dacorum
Sevenoaks



Epping Forest
District Council

CONTENTS	Page
INTRODUCTION	2
FINANCIAL DATA	3
- Reserves & Council Finances	4
- Reserves: Financial Plans	6
- Assets	8
INCOME	15
- Income: General	16
- Income from sales fees and charges (detail)	18
EXPENDITURE	23
- Expenditure: General	24
- Expenditure: Benefits Administration	28
- Expenditure: Local taxation	32
- Expenditure: Culture, Arts, Sports & Recreation	33
- Expenditure: Housing	36
- Expenditure: Environmental Services	42
- Expenditure: Planning, Economic Development & Infrastructure	46
NOTES ON THE SOURCE OF DATA	51

INTRODUCTION

This document is intended to act in the first instance as a one-stop point of reference for much of the data contained in the 2010/11 version of the Audit Commission's Value For Money Profile Tool. Its secondary purpose is to allow officers to identify those Value For Money indicators which they consider relevant for further more in-depth consideration and review.

It is not intended to be read from front to back. Indicators should be picked out and considered individually and it is recommended that questions or issues with any of the indicators are recorded at the time they are identified to assist with referencing and to aid any subsequent reviews.

A selection of contextual information from the Value For Money profiles has been added to the expenditure section where it is considered relevant to the indicators it accompanies. This contextual data has been highlighted in a blue font for the purposes of identification and separation.

* The only data included that was not available from the Audit Commission profile tool is the section detailing the Band D Council Tax Bills for each authority (pg. 5, columns 5 & 6).

FINANCIAL DATA

Council	Other earmarked financial reserves	Unallocated financial reserves	Unallocated financial reserves as a proportion of total net spend
Period	2010/11 £000s	2010/11 £000s	2010/11 %
Essex Authorities			
Basildon	£11,649	£9,002	9.95%
Braintree	£3,996	£2,786	4.53%
Brentwood	£1,053	£378	1.52%
Castle Point	£3,838	£2,009	5.65%
Chelmsford	£14,760	£5,913	9.27%
Colchester	£4,801	£2,906	3.94%
Epping Forest	£3,939	£8,570	15.6%
Harlow	£3,425	£3,363	6.68%
Maldon	£757	£2,289	9.25%
Rochford	£2,491	£943	3.18%
Southend-on-Sea	£17,354	£11,555	3.14%
Tendring	£12,804	£4,000	5.18%
Thurrock	£11,240	£6,066	2.11%
Uttlesford	£4,015	£1,181	4.6%
CIPFA Nearest Neighbour Authority Grouping			
Broxbourne	£7,982	£6,709	16.66%
Dacorum	£11,567	£2,893	4.96%
East Hants	£7,336	£1,805	4.93%
East Herts	£2,676	£7,616	15.11%
Hertsmere	£12,863	£7,591	16.12%
Mid Sussex	£2,192	£6,718	14.88%
North Herts	£2,836	£1,923	3.57%
Reigate & Banstead	£4,814	£5,351	11.22%
Sevenoaks	£13,998	£3,713	8.48%
South Oxfordshire	£14,612	£27,154	60.35%
Spelthorne	£10,943	£1,479	3.57%
Test Valley	£11,026	£2,000	5.06%
Three Rivers	£4,074	£7,933	21.59%
Tunbridge Wells	£3,663	£15,399	31.57%

Council	Trading account net surplus (-) / deficit (+)	Council tax requirement	Council tax requirement as a proportion of total spend	Average Band D Full Council Tax Bill (inc. town & parish precept)*	Band D District Council Tax Precept*
Period	2010/11 £000s	2010/11 £000s	2010/11 %	2011/12 £	
Essex Authorities					
Basildon	-£1,052	£16,403	24.91%	£1,544	£252.81
Braintree	-£653	£10,335	19.96%	£1,480	£162.81
Brentwood	-£9	£5,894	24.29%	£1,467	£174.37
Castle Point	£0	£7,531	21.11%	£1,523	£229.59
Chelmsford	-£3,067	£12,748	19.42%	£1,481	£163.29
Colchester	-£3,258	£11,523	12.43%	£1,477	£175.23
Epping Forest	-£1,332	£11,157	22.47%	£1,491	£148.77
Harlow	£19	£7,181	10.97%	£1,537	£251.55
Maldon	-£104	£5,206	26.14%	£1,495	£169.66
Rochford	£0	£7,327	22.01%	£1,521	£201.15
Southend-on-Sea	-£31	£68,609	19.25%	£1,320	N/A
Tendring	£0	£9,057	15.01%	£1,462	£149.13
Thurrock	-£14	£56,997	17.42%	£1,301	N/A
Uttlesford	£0	£6,900	23.11%	£1,496	£147.42
CIPFA Nearest Neighbour Authority Grouping					
Broxbourne	-£2,864	£4,164	24.21%	£1,380	£113.24
Dacorum	-£2,289	£10,411	19.37%	£1,447	£170.37
East Hants	£0	£8,944	31.2%	£1,433	£131.33
East Herts	-£150	£12,711	23.57%	£1,486	£159.13
Hertsmere	-£223	£7,493	21.15%	£1,447	£157.36
Mid Sussex	-£53	£11,690	35.39%	£1,505	£149.58
North Herts	-£880	£10,635	22.79%	£1,481	£196.59
Reigate & Banstead	£0	£11,658	21.73%	£1,514	£193.83
Sevenoaks	-£711	£12,445	45.09%	£1,503	£181.89
South Oxfordshire	-£942	£10,556	31.11%	£1,508	£123.73
Spelthorne	£0	£6,756	23.12%	£1,482	£167.30
Test Valley	-£5,279	£6,920	22.94%	£1,397	£128.32
Three Rivers	£0	£7,420	24.67%	£1,459	£155.33
Tunbridge Wells	£0	£8,097	24.24%	£1,434	£145.04

Council	Total estimated planned reserves... (other earmarked and unallocated)		Total estimated planned reserves... (other earmarked)		Total estimated planned reserves... (unallocated)	
Period	2011/12 (£000s)		2011/12 (£000s)		2011/12 (£000s)	
	Beginning of year	End of year	Beginning of year	End of year	Beginning of year	End of year
Essex Authorities						
Basildon	£11,928	£12,708	£9,928	£10,708	£2,000	£2,000
Braintree	£5,254	£4,795	£3,086	£3,208	£2,168	£1,587
Brentwood	£3,847	£3,647	£552	£552	£3,295	£3,095
Castle Point	£4,994	£3,689	£3,141	£1,825	£1,853	£1,864
Chelmsford	£17,827	£17,174	£14,629	£14,689	£3,198	£2,485
Colchester	£6,371	£6,239	£4,339	£3,969	£2,032	£2,270
Epping Forest	£10,629	£9,354	£2,638	£1,534	£7,991	£7,820
Harlow	£4,431	£4,639	£3,105	£3,313	£1,326	£1,326
Maldon	£1,999	£1,963	£359	£359	£1,640	£1,604
Rochford	£2,488	£2,185	£1,547	£1,547	£941	£638
Southend-on-Sea	£22,937	£24,793	£10,973	£12,829	£11,964	£11,964
Tendring	£10,461	£7,520	£6,562	£3,621	£3,899	£3,899
Thurrock	£4,400	£5,975	£252	£1,827	£4,148	£4,148
Uttlesford	£5,197	£5,045	£4,016	£3,864	£1,181	£1,181
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£12,135	£12,127	£5,946	£5,950	£6,189	£6,177
Dacorum	£11,708	£9,387	£8,916	£6,805	£2,792	£2,582
East Hants	£8,800	£8,357	£6,500	£6,057	£2,300	£2,300
East Herts	£9,733	£9,560	£2,979	£2,872	£6,754	£6,688
Hertsmere	£18,017	£18,769	£12,017	£12,769	£6,000	£6,000
Mid Sussex	£6,761	£6,761	£1,484	£1,484	£5,277	£5,277
North Herts	£3,068	£3,025	£504	£461	£2,564	£2,564
Reigate & Banstead	£9,500	£8,994	£5,000	£4,431	£4,500	£4,563
Sevenoaks	£12,894	£13,580	£9,373	£10,059	£3,521	£3,521
South Oxfordshire	£31,822	£32,249	£6,674	£7,101	£25,148	£25,148
Spelthorne	£12,559	£12,261	£11,141	£10,843	£1,418	£1,418
Test Valley	£11,442	£11,372	£9,442	£9,372	£2,000	£2,000
Three Rivers	£11,720	£11,275	£5,055	£4,867	£6,665	£6,408
Tunbridge Wells	£19,693	£19,064	£3,102	£2,473	£16,591	£16,591

Council	Total planned appropriations		Total planned appropriations as a % of (adjusted) revenue expenditure		Total planned appropriations as a % of total reserves at the beginning of the year	
Period	2011/12 (£000s)		2011/12		2011/12	
	To reserves (+)	From reserves (-)	(+)	(-)	(+)	(-)
Essex Authorities						
Basildon	+£780		+2.63%		+6.54%	
Braintree		-£459		-2.23%		-8.74%
Brentwood		-£200		-1.89%		-5.2%
Castle Point		-£1,305		-8.74%		-26.13%
Chelmsford		-£653		-2.93%		-3.66%
Colchester		-£132		-0.58%		-2.07%
Epping Forest		-£1,275		-6.08%		-12%
Harlow	+£208		+1.42%		+4.69%	
Maldon		-£36		-0.4%		-1.8%
Rochford		-£303		-2.51%		-12.18%
Southend-on-Sea	+£1,855		+1.23%		+8.09%	
Tendring		-£2,941		-12.04%		-28.11%
Thurrock	+£1,575		+1.17%		+35.8%	
Uttlesford		-£152		-1.38%		-2.92%
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne		-£8		-0.08%		-0.07%
Dacorum		-£2,321		-11.17%		-19.82%
East Hants		-£443		-3.05%		-5.03%
East Herts		-£173		-0.83%		-1.78%
Hertsmere	+£752		+5.23%		+4.17%	
Mid Sussex	£0	£0	0%	0%	0%	0%
North Herts		-£43		-0.23%		-1.4%
Reigate & Banstead		-£506		-2.73%		-5.33%
Sevenoaks	+£686		+3.88%		+5.32%	
South Oxfordshire	+£427		+2.42%		+1.34%	
Spelthorne		-£298		-2.41%		-2.37%
Test Valley		-£70		-0.51%		-0.61%
Three Rivers		-£445		-3.4%		-3.8%
Tunbridge Wells		-£629		-4.15%		-3.19%

Council	Total value of assets	Value of operational assets by asset type (i) Community assets	Value of operational assets by asset type (ii) Council dwellings
Period	2010/11 £000s	2010/11 £000s	2010/11 £000s
Essex Authorities			
Basildon	£631,093	£5,123	£510,358
Braintree	£69,764	£1,735	£788
Brentwood	£214,449	£0	£164,644
Castle Point	£114,513	£481	£77,692
Chelmsford	£182,898	£7,195	£0
Colchester	£461,520	£306	£267,011
Epping Forest	£556,478	£2,780	£446,880
Harlow	£598,103	£1,810	£522,529
Maldon	£27,505	£624	£0
Rochford	£38,993	£1,992	£0
Southend-on-Sea	£761,366	£9,288	£270,080
Tendring	£170,229	£360	£120,904
Thurrock	£851,116	£12,520	£441,768
Uttlesford	£247,109	£1,007	£228,721
CIPFA Nearest Neighbour Authority Grouping			
Broxbourne	£76,922	£0	£0
Dacorum	£769,071	£358	£645,591
East Hants	£41,697	£0	£0
East Herts	£59,941	£1,193	£0
Hertsmere	£90,092	£4,929	£601
Mid Sussex	£85,569	£100	£0
North Herts	£80,844	£1,807	£0
Reigate & Banstead	£86,400	£0	£0
Sevenoaks	£16,893	£383	£0
South Oxfordshire	£45,298	£0	£0
Spelthorne	£60,020	£0	£0
Test Valley	£143,418	£3,047	£0
Three Rivers	£51,004	£0	£0
Tunbridge Wells	£74,953	£4,839	£0

Council	Value of operational assets by asset type (iii) Infrastructure assets	Value of operational assets by asset type (iv) Other land & buildings (non-education)	Value of operational assets by asset type (v) Vehicles, plant & equipment
Period	2010/11 £000s	2010/11 £000s	2010/11 £000s
Essex Authorities			
Basildon	£1,124	£50,855	£3,759
Braintree	£2,227	£34,965	£5,737
Brentwood	£670	£43,369	£964
Castle Point	£309	£31,564	£1,450
Chelmsford	£33	£112,765	£6,078
Colchester	£5,122	£104,191	£4,873
Epping Forest	£13,166	£40,936	£11,043
Harlow	£5,678	£36,353	£3,852
Maldon	£3,396	£20,772	£1,106
Rochford	£0	£34,342	£2,408
Southend-on-Sea	£57,837	£32,993	£3,336
Tendring	£7,536	£39,589	£1,812
Thurrock	£60,165	£97,750	£8,110
Uttlesford	£451	£12,366	£3,904
CIPFA Nearest Neighbour Authority Grouping			
Broxbourne	£2,858	£35,104	£3,253
Dacorum	£230	£78,684	£3,113
East Hants	£0	£21,813	£3,510
East Herts	£3,602	£39,786	£4,884
Hertsmere	£2,081	£0	£1,947
Mid Sussex	£3,528	£58,473	£3,059
North Herts	£72	£56,295	£1,861
Reigate & Banstead	£0	£65,183	£2,427
Sevenoaks	£0	£13,390	£2,171
South Oxfordshire	£159	£27,952	£655
Spelthorne	£0	£47,652	£4,678
Test Valley	£622	£58,159	£1,858
Three Rivers	£959	£32,763	£3,793
Tunbridge Wells	£401	£66,383	£1,786

Council	Value of non-operational assets by asset type (i) Investment properties	Non-operational assets as a proportion of net spend (i) Investment properties	Value of non-operational assets by asset type (ii) Other assets
Period	2010/11 £000s	2010/11 %	2009/10 £000s
Essex Authorities			
Basildon	£15,092	16.68%	£27,239
Braintree	£20,052	32.57%	£5,789
Brentwood	£4,802	19.35%	£1,915
Castle Point	£3,017	8.49%	£0
Chelmsford	£54,626	85.63%	£8,629
Colchester	£37,259	50.57%	£40,836
Epping Forest	£39,566	72.01%	£1,228
Harlow	£27,019	53.68%	£539
Maldon	£1,461	5.91%	£6
Rochford	£0	0%	£123
Southend-on-Sea	£25,883	7.04%	£24,394
Tendring	£0	0%	£1,868
Thurrock	£3,481	1.21%	£30,246
Uttlesford	£0	0%	£779
CIPFA Nearest Neighbour Authority Grouping			
Broxbourne	£35,276	87.6%	£0
Dacorum	£37,165	63.77%	£612
East Hants	£16,159	44.12%	£1,140
East Herts	£9,764	19.37%	£0
Hertsmere	£0	0%	£876
Mid Sussex	£20,095	44.51%	£0
North Herts	£13,615	25.29%	£10,183
Reigate & Banstead	£12,393	25.99%	£4,717
Sevenoaks	£0	0%	£0
South Oxfordshire	£16,277	36.18%	£760
Spelthorne	£7,690	18.56%	£805
Test Valley	£78,802	199.2%	£0
Three Rivers	£12,314	33.51%	£3,360
Tunbridge Wells	£0	0%	£509

Council	Non-operational assets as a proportion of net spend (ii) Other assets	Spending on construction, conversion and renovation of existing assets	Spending on construction, conversion and renovation of existing assets as a % of total asset value
Period	2009/10 %	2010/11 £000s	2010/11 %
Essex Authorities			
Basildon	28.92%	£43,447	6.88%
Braintree	9.42%	£2,328	3.34%
Brentwood	7.44%	£3,364	1.57%
Castle Point	0%	£3,820	3.34%
Chelmsford	12.4%	£3,899	2.13%
Colchester	53.26%	£15,819	3.43%
Epping Forest	2.27%	£5,337	0.96%
Harlow	1.06%	£13,940	2.33%
Maldon	0.02%	£155	0.56%
Rochford	0.4%	£910	2.33%
Southend-on-Sea	6.06%	£101,158	13.29%
Tendring	2.38%	£5,888	3.46%
Thurrock	10.08%	£18,874	2.22%
Uttlesford	3.36%	£3,387	1.37%
CIPFA Nearest Neighbour Authority Grouping			
Broxbourne	0%	£0	0%
Dacorum	0.93%	£10,918	1.42%
East Hants	2.83%	£3,781	9.07%
East Herts	0%	£2,665	4.45%
Hertsmere	1.82%	£1,492	1.66%
Mid Sussex	0%	£145	0.17%
North Herts	17.32%	£1,435	1.78%
Reigate & Banstead	9.98%	£3,686	4.27%
Sevenoaks	0%	£25	0.15%
South Oxfordshire	1.59%	£1,522	3.36%
Spelthorne	1.91%	£749	1.25%
Test Valley	0%	£925	0.64%
Three Rivers	9.03%	£3,078	6.03%
Tunbridge Wells	1.06%	£1,557	2.08%

Technical Notes from Audit Commission Profiles Tool (* denotes non-VFM tool data)

Other earmarked financial reserves: This is other earmarked financial reserves at the end of the financial year. Earmarked reserves are for specific purposes such as investment in services or ICT systems. From Revenue Outturn Summary (RS), (final) Financial reserves levels, Other earmarked financial reserves level, line 915, column 2.

Unallocated financial reserves: This is unallocated financial reserves at the end of the financial year. Unallocated reserves are an important aspect of financial resilience, providing contingency to protect services against unexpected events or emergencies, to cushion uneven cash flows and avoid unnecessary temporary borrowing. From Revenue Outturn Summary (RS), Financial reserves levels, unallocated financial reserves level, line 916, column 2.

Unallocated financial reserves as a proportion of total net spend: Revenue Outturn Summary (RS), (final) Financial reserves levels, unallocated financial reserves level, line 916, column 2 as a percentage of revenue outturn summary (RS) - net current expenditure line 749 (total of lines 699 to 748). This is a calculation comprising of total service expenditure plus other items of current expenditure and income.

Trading account net surplus / deficit: This is a sum of Internal and external trading accounts net surplus (-)/ deficit (+), from Revenue Outturn Summary RS, lines 731 & 732 plus capital charges in internal and external trading accounts, lines 741 & 742.

Council tax requirement: This is the local authority's council tax requirement. The amount of council tax an authority needs to raise is the difference between its budget requirement and the funding it will receive from the Government (formula grant). It is taken from Revenue Outturn Summary (RS) line 890 Council tax requirement (total of lines 830 to 880).

Council tax requirement as a proportion of total spend: This is the authority's Council Tax requirement, line 890 (total of lines 830 to 880) of the Revenue Outturn Summary (RS), expressed as a percentage of total income and revenue expenditure (a sum of Service Expenditure Summary, line 699, Column 6, RSX and Revenue Expenditure, Line 795, (total of lines 785 to 793), RS). For further information please refer to the RO forms guidance published by Communities and Local Government

* Average Band D Full Council Tax Bill (inc. town & parish precept): Communities and Local Government (DCLG) <http://www.communities.gov.uk/publications/corporate/statistics/counciltax201112> "Council tax levels set by local authorities in England - 2011-12" - 'Table 6 : 2011-12 Council tax (average Band D and average per dwelling) and % change: individual local authorities.

* Band D District Council Tax Precept: Communities and Local Government (DCLG) <http://www.communities.gov.uk/publications/corporate/statistics/counciltax201112> "Council tax levels set by local authorities in England - 2011- 2" - 'Table 6 : 2011-12 Council tax (average Band D and average per dwelling) and % change: individual local authorities.

Total planned reserves... (other earmarked and unallocated): This is the estimated total financial reserves level. It includes other earmarked and unallocated reserves (but does not include schools' reserves). This is taken from RA Lines 915 plus 916, col 1. Gross domestic product (GDP) deflators have been used to allow real term comparisons over time.

Total planned reserves... (other earmarked): This is the estimated other earmarked reserves level. This is sourced from RA Line 915, column 1.

Total planned reserves... (unallocated): This is the estimated unallocated reserves level. This is sourced from RA Line 916, col 1.

Total planned appropriations: This is the planned appropriations to(+)/ from(-) other earmarked financial reserves. This is sourced from RA Line 815.

Total planned appropriations as a % of (adjusted) revenue expenditure: This is the total planned appropriations to and from reserves over the financial year expressed as a proportion of (adjusted) revenue expenditure. The total planned appropriations is a sum of appropriations to/from other earmarked and unallocated financial reserves. RA Lines 815 plus 816, as a proportion of RA Line 795 Revenue expenditure (total of lines 785 to 791), col 1.

Total planned appropriations as a % of total reserves at the beginning of the year: This is the total planned appropriations to and from reserves over the financial year expressed as a proportion of estimated total reserves at the beginning of the financial year. The total planned appropriations is a sum of appropriations to/from other earmarked and unallocated financial reserves. The estimated total reserves is a sum of the other earmarked and unallocated reserves levels at the beginning of the financial year. RA Lines 815 plus 816, as a proportion of RA Lines 915 plus 916, col 1.

Total value of assets: This is the total value of assets from Capital Outturn Return (COR 5), receipts and fixed assets.

Value of operational assets by asset type (i) Community assets: Taken from Capital Outturn Returns (COR 5), Operational assets: (iv) Community assets. Operational assets are fixed assets held and occupied, used or consumed by a local authority in the direct delivery of those services for which it has either a statutory or a discretionary responsibility. Community assets are operational assets that the local authority intends to hold in perpetuity and they may have restrictions on their disposal, for example parks and historic buildings.

Value of operational assets by asset type (ii) Council dwellings: This Taken from Capital Outturn Returns (COR 5): Operational assets: i) Council dwellings. Council dwellings include housing units, but exclude non-residential items such as car parking spaces and shops.

Value of operational assets by asset type (iii) Infrastructure assets: Taken from Capital Outturn Returns (COR 5, Operational assets: (v) Infrastructure assets. Infrastructure assets are operational assets including facilities required to enable other developments to take place (e.g. roads, street lighting) together with coast defences and similar environmental structural works.

Value of operational assets by asset type (iv) Other land & buildings (non-education): taken from Capital Outturn Returns (COR 5), Operational assets: (iii) Other land and buildings: other. Other land and buildings: other are all other operational assets accounted for other than in the HRA, including residential units, and equipment, furniture and plant fixed to those buildings. An example would be council offices.

Value of operational assets by asset type (v) Vehicles, plant & equipment: taken from Capital Outturn Returns (COR 5), Operational assets: (iv) Vehicles, plant and equipment. Vehicles, plant, furniture and equipment are operational assets that are not a fixture or fitting to a building.

Value of non-operational assets by asset type (i) Investment properties: This is the value of non-operational assets: investment properties as taken from Capital Outturn Returns (COR 5), Non operational assets: (i) Investment properties. Non-operational assets are tangible fixed assets held by a local authority but not directly occupied, used or consumed in the delivery of services. Examples of non-operational assets are investment properties and assets that are surplus to requirements, pending sale or redevelopment.

Non-operational assets as a proportion of net spend (i) Investment properties: This is the value for capital outturn return (COR5): Receipts and Fixed Assets: Non Operational Assets: (i) Investment Properties as a percentage of net current expenditure. Net current expenditure is taken from Revenue outturn summary (RS) - net current expenditure line 749 (total of lines 699 to 748). This is a calculation comprising of total service expenditure plus other items of current expenditure and income.

Value of non-operational assets by asset type (ii) Other assets: This is the value of non-operational assets: other as taken from Capital Outturn Returns (COR 5), Non operational assets: (ii) Other. Please note this was removed from COR5 after the 2009/10 release.

Non-operational assets as a proportion of net spend (ii) Other assets: This is the value for capital outturn return (COR5): Receipts and Fixed Assets: Non Operational Assets: (ii) Other (please note this was removed from the COR5 after the 2009/10 release) as a percentage of net current expenditure. Net current expenditure is taken from Revenue outturn summary (RS) - net current expenditure line 749 (total of lines 699 to 748). This is a calculation comprising of total service expenditure plus other items of current expenditure and income.

Spending on construction, conversion and renovation of existing assets: This is the 'total of all services new construction, conversion and renovation' taken from the Capital Outturn Returns (COR 1).

Spending on construction, conversion and renovation of existing assets as a % of total asset value: This is the spending on new construction conversion and renovation of existing assets (COR1 returns), expressed as a percentage of the total value of assets (COR5 returns). Page 93

Notes:

INCOME

Council	Area Based Grant Income		Revenue Support Grant Income		Change in planned revenue funding from Central Govt.	Income from the sale of assets	
Period	2010/11		2010/11		2011/12	2010/11	
	£000s	% of total spend	£000s	% of total spend	%	£000s	% of total asset value
Essex Authorities							
Basildon	£137	0.21%	£2,014	3.06%	-10.6%	£3,176	0.5%
Braintree	£218	0.42%	£1,297	2.51%	-7.2%	£4,861	6.97%
Brentwood	£39	0.16%	£663	2.73%	-8.4%	£343	0.16%
Castle Point	£127	0.36%	£843	2.36%	-5.9%	£272	0.24%
Chelmsford	£21	0.03%	£1,329	2.02%	-1.8%	£1,224	0.67%
Colchester	£59	0.06%	£1,637	1.77%	-9.9%	£1,306	0.28%
Epping Forest	£40	0.08%	£1,194	2.41%	-7.1%	£1,027	0.18%
Harlow	£128	0.2%	£1,129	1.72%	-11.6%	£5,706	0.95%
Maldon	£35	0.18%	£563	2.83%	-8.1%	£179	0.65%
Rochford	£70	0.21%	£649	1.95%	-5.2%	£671	1.72%
Southend-on-Sea	£12,464	3.5%	£7,798	2.19%	-6.4%	£638	0.08%
Tendring	£129	0.21%	£1,800	2.98%	-9.7%	£364	0.21%
Thurrock	£9,121	2.79%	£7,578	2.32%	-4.6%	£1,796	0.21%
Uttlesford	£0	0%	£549	1.84%	-6.5%	£1,511	0.61%
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£138	0.8%	£883	5.13%	-10.5%	£732	0.95%
Dacorum	£86	0.16%	£1,232	2.29%	-8%	£3,534	0.46%
East Hants	£53	0.18%	£788	2.75%	-8.9%	£0	0%
East Herts	£37	0.07%	£1,037	1.92%	-4.7%	£1,262	2.11%
Hertsmere	£143	0.4%	£1,003	2.83%	-6.6%	£524	0.58%
Mid Sussex	£37	0.11%	£820	2.48%	-3.1%	£329	0.38%
North Herts	£118	0.25%	£1,023	2.19%	-5%	£247	0.31%
Reigate & Banstead	£37	0.07%	£880	1.64%	-7.6%	£134	0.16%
Sevenoaks	£0	0%	£805	2.92%	-5.5%	£375	2.22%
South Oxfordshire	£37	0.11%	£996	2.93%	-4.8%	£877	1.94%
Spelthorne	£0	0%	£720	2.46%	-7.3%	£1,407	2.34%
Test Valley	£0	0%	£902	2.99%	-8.1%	£1,270	0.89%
Three Rivers	£35	0.12%	£723	2.1%	-9%	£155	0.3%
Tunbridge Wells	£36	0.11%	£887	2.66%	-6.5%	£405	0.54%

Council	Income from interest and investment		Income from sales, fees and charges		Income from redistributed non-domestic rates		Income from arts, tourism and historic environment	
Period	2010/11		2010/11		2010/11		2010/11	
	£000s	% of total spend	£000s	% of total spend	£000s	% of spend	£ per head	% of spend
Essex Authorities								
Basildon	£38	0.06%	£7,700	11.69%	£13,869	21.06%	£5.47	49.97%
Braintree	£862	1.66%	£4,058	7.84%	£8,934	17.26%	£0.69	29.29%
Brentwood	£196	0.81%	£5,584	23.02%	£4,565	18.82%	£0.07	8.06%
Castle Point	£73	0.2%	£3,984	11.17%	£5,807	16.28%	£0.01	11.11%
Chelmsford	£2,076	3.16%	£17,034	25.95%	£9,152	13.94%	£16.02	72.85%
Colchester	£780	0.84%	£17,523	18.9%	£11,274	12.16%	£2.59	18.92%
Epping Forest	£650	1.31%	£3,651	7.35%	£8,221	16.56%	£0.58	10.96%
Harlow	£41	0.06%	£10,532	16.09%	£7,774	11.88%	£12.59	64.27%
Maldon	£292	1.47%	£2,310	11.6%	£3,877	19.46%	£0.35	5.87%
Rochford	£104	0.31%	£4,048	12.16%	£4,471	13.43%	£0.29	6.94%
Southend-on-Sea	£2,901	0.81%	£32,910	9.23%	£53,701	15.07%	£1.37	12.4%
Tendring	£221	0.37%	£8,377	13.88%	£12,399	20.55%	£3.39	45.73%
Thurrock	£0	0%	£30,888	9.44%	£52,187	15.95%	£1.67	31.79%
Uttlesford	£92	0.31%	£4,267	14.29%	£3,586	12.01%	£0.19	6.88%
CIPFA Nearest Neighbour Authority Grouping								
Broxbourne	£789	4.59%	£3,718	21.62%	£6,079	35.34%	£0.57	18.77%
Dacorum	£403	0.75%	£7,840	14.59%	£8,487	15.79%	£0.44	12.5%
East Hants	£1,033	3.6%	£9,953	34.72%	£5,425	18.92%	£0.17	3.84%
East Herts	£858	1.59%	£8,756	16.24%	£7,144	13.25%	£1.08	18.18%
Hertsmere	£324	0.91%	£8,612	24.31%	£6,905	19.49%	£0	0%
Mid Sussex	£1,177	3.56%	£9,870	29.88%	£5,648	17.1%	£0.32	10.37%
North Herts	£1,001	2.14%	£7,634	16.36%	£7,046	15.1%	£0.52	68.42%
Reigate & Banstead	£1,022	1.9%	£9,198	17.14%	£6,063	11.3%	£4.75	30.49%
Sevenoaks	£448	1.62%	£5,751	20.84%	£5,543	20.08%	£0	0%
South Oxfordshire	£1,935	5.7%	£7,459	21.98%	£6,861	20.22%	£2.53	30.88%
Spelthorne	£420	1.44%	£7,780	26.62%	£4,959	16.97%	£0.01	1.75%
Test Valley	£689	2.28%	£6,355	21.07%	£6,208	20.58%	£4.32	46.58%
Three Rivers	£707	2.35%	£5,006	16.64%	£4,976	16.54%	£4.17	64.41%
Tunbridge Wells	£1,105	3.31%	£12,039	36.04%	£6,108	18.28%	£19.69	74.87%

Income from sales, fees and charges (detail)

Council	Income from sales, fees and charges from central and other services		Income from sales, fees and charges from cultural and related services		Income from sport play & parks	Income from sales, fees and charges from environmental and regulatory services	
Period	2010/11		2010/11		2010/11	2010/11	
	£000s	% service spend	£000s	% service spend	% of spend	£000s	% service spend
Essex Authorities							
Basildon	£531	2.02%	£2,523	24.05%	35.45%	£1,575	13.63%
Braintree	£499	1.72%	£245	5.64%	11.71%	£1,328	13.7%
Brentwood	£463	5.27%	£1,044	61.52%	67.3%	£1,061	19.8%
Castle Point	£251	1.39%	£1,372	27%	55.48%	£663	13.1%
Chelmsford	£628	2.91%	£5,489	34.64%	47.63%	£3,767	27.08%
Colchester	£1,519	3.35%	£5,265	34.53%	52.5%	£1,802	16.07%
Epping Forest	£323	1.3%	£217	6.15%	13.73%	£431	4.16%
Harlow	£924	2.34%	£1,194	29.42%	10.17%	£2,538	39.48%
Maldon	£164	2.45%	£527	24.95%	41.9%	£480	9.52%
Rochford	£772	4.6%	£70	3.11%	13.18%	£1,345	27.05%
Southend-on-Sea	£3,075	8.23%	£2,996	19.65%	34.71%	£2,377	13.8%
Tendring	£1,365	4.14%	£3,115	50.51%	56.51%	£1,458	16.62%
Thurrock	£3,558	6%	£879	11.51%	15.79%	£1,264	7.59%
Uttlesford	£621	4.93%	£71	5.41%	28.94%	£1,300	19.29%
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£150	3.49%	£168	5.06%	13.64%	£1,295	27.4%
Dacorum	£350	1.31%	£300	4.23%	50.86%	£1,759	17.84%
East Hants	£3,630	38.78%	£236	9.98%	11.61%	£1,336	22.2%
East Herts	£1,132	4.22%	£636	17.21%	18.13%	£1,971	20.16%
Hertsmere	£988	6.85%	£378	8.49%	30.9%	£1,917	20.97%
Mid Sussex	£2,334	18.21%	£935	25.39%	26.93%	£1,909	35.78%
North Herts	£548	2.68%	£373	7.2%	29.06%	£2,279	26.25%
Reigate & Banstead	£1,074	5.1%	£1,033	10.93%	43.25%	£2,911	21.89%
Sevenoaks	£482	9.38%	£458	32.05%	39.16%	£896	11.45%
South Oxfordshire	£1,533	10.66%	£503	31.7%	39.48%	£2,561	28.71%
Spelthorne	£976	7.42%	£613	20.67%	20.63%	£1,759	32.56%
Test Valley	£858	6.1%	£1,007	20.64%	31.25%	£1,096	16.19%
Three Rivers	£1,643	18.36%	£546	13.04%	39.66%	£1,758	18.7%
Tunbridge Wells	£714	14.31%	£2,629	42.59%	37.11%	£1,556	20.67%

Council	Income from sales, fees and charges from housing services		Income from sales, fees and charges from planning and development services		Income from sales, fees and charges from transport services	
Period	2010/11		2010/11		2010/11	
	£000s	% of service spend	£000s	% of service spend	£000s	% of service spend
Essex Authorities						
Basildon	£931	18.23%	£1,060	23.87%	£866	21.22%
Braintree	£5	0.28%	£864	26.75%	£1,117	50.04%
Brentwood	£644	43.66%	£374	20.94%	£1,997	89.15%
Castle Point	£727	31.94%	£411	29.98%	£560	28.28%
Chelmsford	£11	0.19%	£1,265	24.89%	£5,874	95%
Colchester	£243	5.95%	£3,005	41.38%	£4,947	67.01%
Epping Forest	£0	0%	£1,015	25.38%	£1,665	67.57%
Harlow	£342	10.9%	£4,006	68.39%	£1,095	34.12%
Maldon	£0	0%	£518	17.56%	£621	59.09%
Rochford	£208	8.55%	£450	13.37%	£1,203	62.3%
Southend-on-Sea	£135	1.3%	£601	14.08%	£4,421	31.74%
Tendring	£73	3.32%	£795	19.31%	£1,035	30.91%
Thurrock	£318	5.64%	£1,312	16.93%	£4,328	39.6%
Uttlesford	£301	30.97%	£1,100	27.64%	£861	112.7%
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£128	5.12%	£413	27.77%	£1,065	32.72%
Dacorum	£2,570	66.77%	£969	17.19%	£1,892	56.49%
East Hants	£499	16.8%	£2,820	66.07%	£1,432	75.21%
East Herts	£136	6.52%	£681	20.26%	£4,200	83.12%
Hertsmere	£420	17.39%	£4,054	96.18%	£855	51.01%
Mid Sussex	£1,234	41.41%	£1,313	40.69%	£2,145	93.96%
North Herts	£924	38.91%	£906	21.72%	£1,935	53.12%
Reigate & Banstead	£454	18.81%	£1,102	18.35%	£2,550	66.41%
Sevenoaks	£70	3.01%	£1,308	21.66%	£2,537	147.76%
South Oxfordshire	£273	10.63%	£1,686	35.65%	£903	60.56%
Spelthorne	£96	5.15%	£1,464	52.34%	£2,188	87.56%
Test Valley	£60	2.99%	£1,169	22.97%	£2,165	98.86%
Three Rivers	£18	0.71%	£777	26.82%	£264	20.15%
Tunbridge Wells	£159	5.34%	£1,892	33.85%	£5,089	122.6%

Technical Notes from Audit Commission Profiles Tool: Income

Area Based Grant Income: This is the area based grant, from Revenue outturn summary RS, line 798. This is shown as a positive value.

Area Based Grant Income as a % of total spend: Numerator: Revenue Outturn (RS), line 798 Area based grant as a % of total income and revenue expenditure Denominator: Total of income and revenue expenditure: RSX Service Expenditure Summary line 699, Column 6 Total Income + Revenue Summary Line 795, Revenue Expenditure (total of lines 785 to 791)

Revenue Support Grant Income: This is revenue support grant, from Revenue outturn summary RS line 851. This is shown as a positive value.

Revenue Support Grant Income as a % of total spend: Numerator: Revenue Outturn summary (RS) line 851 Revenue Support Grant which is revenue support grant, and any additional grant to be paid into the general fund revenue account. Denominator: Total of income and revenue expenditure: RSX Service Expenditure Summary line 699, Column 6 Total Income + Revenue Summary Line 795, Revenue Expenditure (total of lines 785 to 791) For further information please refer to the RO forms guidance published by Communities and Local Government.

Change in planned revenue funding from Central Govt.: This is the change in planned revenue funding from central government from one year to the next, as percentage of revenue expenditure for the earlier period. Central government revenue funding is a sum of formula grant, local services support grant and specific and special revenue grants within AEF. [Sum of RA lines 851, 856, 858, 870, 796, 797]. Planned revenue expenditure is funded from Aggregate Finance (funding from central government), council tax, and authorities' reserves. It is equal to net current expenditure plus capital financing costs and minor adjustments [RA Line 795 Revenue expenditure (total of lines 785 to 791), col 1]. 2010/11 expenditure and funding have been adjusted to take into account changing responsibility for concessionary fares (powers moved from district to county councils in 2011/12) and changes in funding, to allow a more accurate comparison between years.

Income from the sale of assets: This is 'total of all services - sale & disposal of tangible fixed assets' as reported through the Capital Outturn Returns (COR 1).

Income from the sale of assets as a % of total value of assets: This is the 'sale & disposal of tangible fixed assets' (COR 1 returns) expressed as a percentage of the 'total value of assets' (COR 5 returns).

Income from interest and investment: This is Interest and investment income: external receipts and dividends, from Revenue outturn summary RS, line 786. This is shown as a positive value.

Income from interest and investment as a % of total spend: This is investment income, line 786 of the Revenue Outturn Summary (RS), expressed as a percentage of total income and revenue (a sum of Service Expenditure Summary, line 699, Column 6, RSX and Revenue Expenditure, Line 795, (total of lines 785 to 793), RS).

Income from redistributed non-domestic rates: This is redistributed non-domestic rates, from Revenue outturn summary RS, line 870.

Income from redistributed non-domestic rates as a % of total spend: Numerator: Revenue Outturn Summary (RS), line 870 Redistributed non-domestic rates as a % of total income and revenue expenditure Denominator: Total of income and revenue expenditure: RSX Service Expenditure Summary line 699, Column 6 Total Income + Revenue Summary Line 795, Revenue Expenditure (total of lines 785 to 791)

Income from arts, tourism and historic environment per head: This is the total income from arts development and support, heritage, theatres and public entertainment, tourism and conservation and listed buildings planning policy. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 6, total income. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Income from arts, tourism and historic environment as a % of total spend: This is the total income from arts development and support, heritage, theatres and public entertainment, tourism and conservation and listed buildings planning policy divided by total spend on arts development and support, heritage, theatres and public entertainment, tourism and conservation and listed buildings planning policy. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure and column 6, total income. The term 'historic environment' covers conservation and listed buildings planning policy.

Income from sales, fees and charges: This is sales, fees and charges from Revenue outturn summary RSX, line 699.

Income from sales, fees and charges as a % of total spend: Numerator: Revenue Outturn Summary (RSX), Line 699, column 4, Sales, fees and charges as a % of total income and revenue expenditure Denominator: Total of income and revenue expenditure: RSX Service Expenditure Summary line 699, Column 6 Total Income + Revenue Summary Line 795, Revenue Expenditure (total of lines 785 to 791)

Income from sales, fees and charges from central and other services: This is a sum of Central services Sales, fees and charges (Revenue Outturn, RO6, column 4, line 490) plus Other services Sales, fees and charges (Revenue Outturn, RO6, column 4, line 500).

Income from sales, fees and charges from central and other services as a % of service spend: Revenue outturn, RO6, sales fees and charges central and other services, column 4, line 490 and 500 divided by central and other services column 3, lines 490 & 500. Multiplied by 100.

Income from sales, fees and charges from cultural and related services: This is Cultural and related services sales fees and charges (Revenue Outturn, RO5 column 4, line 190).

Income from sales, fees and charges from cultural and related services as a % of service spend: Revenue Outturn, RO5, sales fees and charges, cultural and related services, column 4, line 190 divided by cultural services revenue expenditure, Column 3, line 190. Multiplied by 100.

Income from sport play & parks: This is the total income over total spend on sport, play and parks. It is the total income from community centres and public halls, foreshore, sports development and community recreation, sports and recreation facilities including golf courses and open spaces divided by the total spend on the total of community centres and public halls, foreshore, sports development and community recreation, sports and recreation facilities including golf courses and open spaces. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure and column 6, total income.

Income from sales, fees and charges from environmental and regulatory services: This is Environmental and regulatory services Sales, fees and charges (Revenue Outturn, RO5, column 4, line 290).

Income from sales, fees and charges from environmental and regulatory services as a % of service spend: Revenue outturn, RO5, Environmental and regulatory services, column 4, line 290 divided by environmental and regulatory services revenue expenditure column 3, line 290. Multiplied by 100.

Income from sales, fees and charges from housing services: Housing services (GFRA only) Sales, fees and charges (Revenue Outturn, RO4, column 4, line 90).

Income from sales, fees and charges from housing services as a % of service spend: Revenue outturn, RO4, Sales, fees and charges column 4 sales fees and charges, line 90, Housing services (GFRA only) divided by Housing services (GFRA only) revenue expenditure column 3, line 90. Multiplied by 100.

Income from sales, fees and charges from planning and development services: This is Planning and development services Sales, fees and charges (Revenue Outturn, RO5, column 4, line 390).

Income from sales, fees and charges from planning and development services as a % of service spend: Revenue outturn RO5, sales fees and charges, planning and development services, column 4, line 390 divided by planning and development services revenue expenditure column 3, line 390. Multiplied by 100.

Income from sales, fees and charges from transport services: This is Highways and transport services Sales, fees and charges (Revenue Outturn, RO2, column 4, line 90).

Income from sales, fees and charges from transport services as a % of service spend: Revenue Outturn, RO2, Sales, fees and charges column 4 - 90 Highways and transport services divided by Highways services revenue expenditure, column 3, line 90 multiplied by 100.

Notes:

EXPENDITURE

Council	Total spend (total income & revenue expenditure)	Total net spend per head	Spend on all council services		Total net service spend		Total resident population size - mid year pop. estimates
Period	2010/11 £000s	2010/11 £ per head	2010/11		2010/11		2010 000s
			£000s	£ per head	£000s	£ per head	
Essex Authorities							
Basildon	£65,848	£516.46	£64,395	£367.55	£28,804	£164.41	175.2
Braintree	£51,776	£427.54	£50,342	£349.6	£21,894	£152.04	144.0
Brentwood	£24,262	£331.75	£21,338	£285.27	£8,458	£113.07	74.8
Castle Point	£35,667	£397.72	£33,885	£379.03	£13,721	£153.48	89.4
Chelmsford	£65,634	£376.38	£68,337	£403.17	£26,403	£155.77	169.5
Colchester	£92,724	£407.07	£91,810	£507.24	£28,310	£156.41	181.0
Epping Forest	£49,642	£440.59	£47,840	£383.64	£20,101	£161.19	124.7
Harlow	£65,461	£616.02	£64,502	£789.5	£15,295	£187.21	81.7
Maldon	£19,918	£391.42	£19,519	£308.84	£9,386	£148.51	63.2
Rochford	£33,287	£356.01	£31,726	£380.41	£12,611	£151.21	83.4
Southend-on-Sea	£356,399	£2,225.31	£362,535	£2,193.19	£285,123	£1,724.88	165.3
Tendring	£60,342	£520.4	£58,156	£391.62	£21,125	£142.26	148.5
Thurrock	£327,119	£1,798.42	£327,066	£2,048	£235,753	£1,476.22	159.7
Uttlesford	£29,851	£331.38	£26,483	£341.72	£9,175	£118.39	77.5
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£17,201	£444.46	£20,440	£225.61	£13,457	£148.53	90.6
Dacorum	£53,746	£407.84	£56,512	£395.47	£21,358	£149.46	142.9
East Hants	£28,666	£325.24	£26,884	£238.76	£12,629	£112.16	112.6
East Herts	£53,925	£363.96	£50,923	£367.68	£19,519	£140.93	138.5
Hertsmere	£35,427	£471.28	£36,401	£364.37	£16,460	£164.76	99.9
Mid Sussex	£33,033	£340.77	£30,329	£228.90	£13,959	£105.35	132.5
North Herts	£46,672	£427.95	£45,682	£363.13	£20,071	£159.55	125.8
Reigate & Banstead	£53,654	£344.05	£57,125	£412.16	£20,000	£144.30	138.6
Sevenoaks	£27,599	£383.97	£24,480	£214.55	£17,021	£149.18	114.1
South Oxfordshire	£33,936	£343.44	£33,676	£257.07	£16,944	£129.34	131
Spelthorne	£29,225	£443.23	£29,980	£320.64	£14,272	£152.64	93.5
Test Valley	£30,164	£348.54	£35,011	£308.47	£18,495	£162.95	113.5
Three Rivers	£30,079	£413.31	£29,282	£329.38	£13,613	£153.13	88.9
Tunbridge Wells	£33,405	£450.84	£31,411	£290.30	£16,922	£156.40	108.2

Council	% change in estimated revenue spending power	Spend on management and support (back office) services	Corporate and democratic core costs as a proportion of net spend	Running expenses as a proportion of total spend	
Period	10/11 to 11/12 %	2011/12 £000s	% of total service spend	2010/11 % of service spend	2010/11 % of service spend
Essex Authorities					
Basildon	-6.32%	£14,405	44.8%	3.4%	53%
Braintree	-7.12%	£19,967	62.8%	5.82%	62%
Brentwood	-5.64%	£4,766	32.8%	9.46%	53%
Castle Point	-5.99%	£13,833	93.5%	6.56%	67%
Chelmsford	-5.69%	£12,408	37.3%	7.03%	65%
Colchester	-6.07%	£33,682	93.3%	7.6%	67%
Epping Forest	-6.19%	£19,002	76.4%	3.77%	56%
Harlow	-8.8%	£26,981	54.8%	6.9%	71%
Maldon	-5.62%	£3,293	29.3%	6.63%	62%
Rochford	-4.8%	£11,827	77.2%	9.9%	62%
Southend-on-Sea	-3.54%	£25,780	8.6%	1.28%	52%
Tendring	-7.09%	£25,997	101.6%	4.34%	66%
Thurrock	-2.4%	£45,418	18.5%	1.92%	56%
Uttlesford	-5.61%	£6,975	55%	13.01%	59%
CIPFA Nearest Neighbour Authority Grouping					
Broxbourne	-6.12%	£0	0%	5.58%	94%
Dacorum	-5.49%	£19,799	80.5%	3.94%	63%
East Hants	-5.31%	-£16	-0.1%	12.86%	52%
East Herts	-5.63%	£21,411	77%	4.94%	71%
Hertsmere	-7.69%	£8,981	23.9%	6.05%	51%
Mid Sussex	-4.83%	£4,321	23.8%	9.6%	55%
North Herts	-5.2%	£13,078	50.3%	6.13%	70%
Reigate & Banstead	-4.54%	£11,469	22.5%	11.83%	69%
Sevenoaks	-4.77%	£0	0%	5.55%	57%
South Oxfordshire	-6.36%	£8,829	44.1%	5.93%	67%
Spelthorne	-5.41%	£9,292	39.9%	4.81%	62%
Test Valley	-6.47%	£8,083	34.9%	9.31%	65%
Three Rivers	-6.38%	£1,875	8.8%	6.03%	71%
Tunbridge Wells	-6.39%	£29	0.1%	6.22%	47%

Technical Notes from Audit Commission Profiles Tool: Expenditure

Total spend (total income & revenue expenditure): This is revenue expenditure plus total income. Revenue outturn (RS) and expenditure summary (RSX) - total income RSX line 699, column 6 & revenue expenditure RS line 795. (This is Net Current Expenditure ("Total Net Service Spend" + Housing Benefit Rent Allowances + Housing Benefit Rent Rebates, Parish precepts, external trading accounts etc. plus small adjustments) plus Council tax benefit paid less Specific revenue grants and other smaller adjustments + Total Income)

Total net spend per head: This is a calculation comprising of total service expenditure plus other items of current expenditure and income. This is taken from the Revenue Outturn Summary RS - Net current expenditure line 749. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates. This is Net Current Expenditure divided by estimated population

Spend on all council services: This is the total service expenditure. From Revenue outturn RSX, Total Service Expenditure, column 3, row 699. Effectively this is employee costs plus running expenses.

Spend on all council services per head of population: This is the total service expenditure. From Revenue outturn RSX, Total Service Expenditure, column 3, row 699. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Total net service spend: This is the total net service expenditure. From line 699 total of service expenditure (total of lines 190 to 698), column 7. This is "Spend on all council services" less "Total Income" (Sales, Fees & Other Charges plus Other Income).

Total net service spend per head of population: This is a calculation comprising of total service expenditure plus other items of current expenditure and income. This is taken from the Revenue Outturn Summary RS - Net current expenditure line 749. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Total resident population size - mid year population estimates: The estimated resident population of an area includes all people who usually live there, whatever their nationality. Members of UK and non-UK armed forces stationed in the UK are included and UK forces stationed outside the UK are excluded. Students are taken to be resident at their term time address. The mid year population estimates for 2002-2008 were updated in May 2010 to reflect the new methodology used to calculate migration. Further details can be found at: <http://www.ons.gov.uk/about-statistics/methodology-and-quality/imps/mig-stats-improve-prog/comm-stakeholders/improvements-2008-pop-est/index.html>

Percentage change in estimated revenue spending power: 'Revenue spending power' combines government financial contributions and council tax to support local provision of services by councils. It excludes central government funding that channels through councils, for example benefit payments.

Spend on management and support (back office) services: This is the total expenditure on management and support services. Taken from Revenue outturn R06, line 489 col 3.

Spend on management and support (back office) services as a percentage of total service spend: Result of R06, line 489 central services, col 3 divided by R0 summary line 699 col 3. The numerator for this indicator includes recharges within central services, to general fund revenue account, central government, and other accounts. This can result in the expenditure on management and support services being higher than total service expenditure; especially if service expenditure is relatively small in some district councils.

Corporate and democratic core costs as a proportion of net spend: Revenue Outturn Summary (R06), Corporate and democratic core, line 410, as a percentage of revenue outturn summary (RS) - net current expenditure line 749 (total of lines 699 to 748). This is a calculation comprising of total service expenditure plus other items of current expenditure and income.

Running expenses as a proportion of total spend: Running expenses include premises and transport related expenditure, supplies and services and third party payments (including agency staff costs). This measure shows Revenue Outturn Summary (RSX) line 699 (total service expenditure), column 2 (running expenses) as a percentage of total spend. 'Total spend' is income plus revenue expenditure, taken from Revenue Outturn Summary (RSX) line 699 (total service expenditure), column 6 (total income), and Revenue Outturn summary (RS) Line 795 Revenue expenditure (total of lines 785 to 791).

Expenditure: Benefits Administration

Council	(Total) Spend on Council Tax (CTB) and housing benefit (HB) administration		(Net) Spend on Council Tax and housing benefit administration		Spend on Council Tax benefit administration	Spend on housing benefit administration
Period	2010/11		2010/11		2010/11	2010/11
	£000s	£ per head	£000s	£ per head	£000s	£000s
Essex Authorities						
Basildon	£2,585	£14.75	£622	£3.55	£2,172	£413
Braintree	£1,547	£10.74	£1,232	£8.56	£810	£737
Brentwood	£752	£10.05	£666	£8.9	£277	£475
Castle Point	£1,213	£13.57	£1,213	£13.57	£318	£895
Chelmsford	£2,546	£15.02	£2,341	£13.81	£382	£2,164
Colchester	£2,149	£11.87	£2,149	£11.87	£829	£1,320
Epping Forest	£1,912	£15.33	£1,912	£15.33	£669	£1,243
Harlow	£1,382	£16.92	£1,370	£16.77	£691	£691
Maldon	£892	£14.11	£886	£14.02	£322	£570
Rochford	£1,172	£14.05	£956	£11.46	£542	£630
Southend-on-Sea	£3,385	£20.48	£3,385	£20.48	£744	£2,641
Tendring	£1,907	£12.84	£1,907	£12.84	£537	£1,370
Thurrock	£2,269	£14.21	£2,269	£14.21	£610	£1,659
Uttlesford	£958	£12.36	£958	£12.36	£307	£651
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£1,116	£12.32	£1,072	£11.83	£617	£499
Dacorum	£1,917	£13.41	£1,820	£12.74	£338	£1,579
East Hants	£1,498	£13.30	£1,497	£13.29	£0	£1,498
East Herts	£1,442	£10.41	£1,436	£10.37	£785	£657
Hertsmere	£1,208	£12.09	£1,183	£11.84	£423	£785
Mid Sussex	£2,730	£20.60	£1,275	£9.62	£1,043	£1,687
North Herts	£1,663	£13.22	£730	£5.8	£605	£1,058
Reigate & Banstead	£1,161	£8.38	£1,159	£8.36	£728	£433
Sevenoaks	£1,239	£10.86	£1,145	£10.04	£562	£677
South Oxfordshire	£1,668	£12.73	£1,301	£9.93	£482	£1,186
Spelthorne	£939	£10.04	£775	£8.29	£19	£920
Test Valley	£1,145	£10.09	£1,068	£9.41	£547	£598
Three Rivers	£1,926	£21.66	£972	£10.93	£520	£1,406
Tunbridge Wells	£1,415	£13.08	£1,415	£13.08	£530	£885

Council	Difference between grant & (spend) on benefit administration		Average no. of days taken to process HB & CTB new claims	Average no. of days taken to process HB & CTB changes of circumstance	Total benefits caseload - no. of recipients of HB &/or CTB	No. claiming both HB and CTB
Period	2010/11		Q3 2010/11	Q3 2010/11	Feb 2011	Feb 2011
	Total £000s	Net £000s	No. of days	No. of days	No.	No.
Essex Authorities						
Basildon	£806	-£1,157	15 days	7 days	18,890	12,950
Braintree	£237	-£78	17 days	5 days	11,980	8,180
Brentwood	£356	£270	6 days	6 days	4,440	2,820
Castle Point	£484	£484	19 days	8 days	8,040	3,800
Chelmsford	£1,520	£1,315	20 days	12 days	11,340	7,470
Colchester	£948	£948	28 days	18 days	14,960	9,570
Epping Forest	£1,128	£1,128	19 days	8 days	9,510	6,470
Harlow	£466	£454	17 days	10 days	10,310	7,650
Maldon	£486	£480	13 days	8 days	4,790	2,900
Rochford	£722	£506	31 days	22 days	5,630	3,030
Southend-on-Sea	£1,572	£1,572	12 days	9 days	21,770	14,130
Tendring	£346	£346	6 days	2 days	19,250	10,390
Thurrock	£916	£916	19 days	6 days	15,340	10,390
Uttlesford	£580	£580	18 days	7 days	4,330	3,040
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£312	£268	20 days	9 days	7,980	5,010
Dacorum	£905	£808	23 days	13 days	10,890	8,080
East Hants	£841	£840	16 days	7 days	6,150	4,010
East Herts	£670	£664	25 days	6 days	7,650	5,310
Hertsmere	£356	£331	16 days	10 days	7,520	5,150
Mid Sussex	£2,081	£626	16 days	7 days	7,370	4,850
North Herts	£713	-£220	14 days	6 days	9,760	7,120
Reigate & Banstead	£335	£333	19 days	6 days	7,670	5,100
Sevenoaks	£565	£471	30 days	12 days	7,240	5,100
South Oxfordshire	£1,056	£689	29 days	24 days	6,710	4,490
Spelthorne	£320	£156	24 days	11 days	6,040	4,100
Test Valley	£460	£383	16 days	8 days	7,290	4,800
Three Rivers	£1,382	£428	37 days	33 days	5,580	4,000
Tunbridge Wells	£713	£713	13 days	9 days	7,720	5,610

Technical Notes from Audit Commission Profiles Tool: Expenditure - Benefits Administration

(Total) Spend on Council Tax and housing benefit administration: This is the total expenditure on administration of housing and council tax benefits. Some councils report significant amounts of income on their returns to CLG. This might mean that they are overstating their total costs by including expenditure not directly related to administering benefits. If there is a significant difference between net costs and gross costs you may wish to consider what the income relates to. For example it might relate to income from other services shared with internal or external providers. This is a sum of line 57 Housing benefits administration (RO4) and line 425 Council tax benefits administration (RO6). The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO4 and RO6) forms, column 3, total expenditure.

(Total) Spend on Council Tax and housing benefit administration per head: This is the total spend on the administration of housing and council tax benefits. This is a sum of line 57 Housing benefits administration (RO4) and line 425 Council tax benefits administration (RO6). The total has been calculated by the Audit Commission from Revenue Outturn (RO4 and RO6) forms, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Note: It should be noted here that this indicator was selected for comparison initially in preference to the alternative indicator "Net spend on council tax benefits and housing benefits administration per head". The reason for this was the apparent discrepancy without clear explanation between the total £000s contributing to the "Net..." indicator and the sum of the two indicators detailed below. A number of councils reported identical results for both the "Spend..." and the "Net spend..." indicators but in the case of some there was a considerable unexplained difference. As explained above this can be because some councils report significant income in their returns and may be including expenditure not directly related to administering benefits. For this reason the "Net spend..." indicator has been included predominantly to allow officers to see the impact these differences may have and it is left to officers to determine which figure most accurately reflects their understanding of the returns..

(Net) Spend on Council Tax and housing benefit administration: This is the sum of net current expenditure on the administration of council tax benefits plus the net current expenditure on the administration of housing benefits. This is calculated by the Audit Commission based on information taken from the Revenue Outturn RO6, under Central Services to the public, line 425 Council tax benefits administration and Revenue Outturn RO4 under housing benefits, line 057 respectively.

(Net) Spend on Council Tax and housing benefit Administration per head: This is the sum of net current expenditure on the administration of council tax benefits plus the net current expenditure on the administration of housing benefits. This is calculated by the Audit Commission based on information taken from the Revenue Outturn RO6, under Central Services to the public, line 425 Council tax benefits administration and Revenue Outturn RO4 under housing benefits, line 057 respectively. The value shown is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on Council Tax benefit administration: This is the total expenditure on council tax benefits administration. This is taken from column 3, total expenditure.

Spend on housing benefit administration: This is the total expenditure on housing benefits administration. This is taken from column 3, total expenditure.

Difference between grant & spend on benefit administration (Total) & (Net): This is the difference between the administration subsidy grant for housing benefit/council tax benefit allocated to the local authority (LA) from central government, and the LA's gross spend on administration of benefits. Data is from Department for Work and Pensions, Council tax and housing benefit administration subsidy grant allocations and CLG's revenue outturn RO4 total expenditure on housing benefits administration (line 57) and RO6 council tax benefits administration (line 425).. A (Total) difference and a (Net) difference is shown to reflect the discrepancies referred to above in the (Total) and (Net) Spend returns of various councils.

Average no. of days taken to process HB & CTB new claims: This reports the average number of calendar days taken to process new claims for housing benefit or council tax benefit. This is a component of the Right Time Indicator (RTI), previously reported as NI 181, which measures the average time in calendar days to process a new housing benefit / council tax benefit claim or a change in circumstance of an existing housing benefit / council tax benefit claim. Q3 2010/11 selected as the most recent, fully complete set of figures.

Average no. of days taken to process HB & CTB changes of circumstance: This reports the average number of calendar days taken to process a change of circumstance of an existing housing benefit or council tax benefit claim. This is a component of the Right Time Indicator (RTI), previously reported as NI 181, which measures the average time in calendar days to process a new housing benefit / council tax benefit claim or a change in circumstance of an existing housing benefit / council tax benefit claim. Q3 2010/11 selected as the most recent, fully complete set of figures.

Total benefits caseload - no. of recipients of CTB &/or HB: This is the sum number of recipients of housing and/or council tax benefits. This is calculated by the Audit Commission using the Department of Work and Pensions monthly statistical release "Housing Benefit and Council Tax Benefit summary statistics". The data is taken from table 1: Housing Benefit / Council Tax Benefit recipients using the columns showing: Claiming both HB and CTB1, CTB only, and HB only (columns 3, 4 and 5). February 2011 included as the most recent fully complete set of figures.

No. claiming both HB and CTB: This is the number of recipients of both housing and council tax benefit. February 2011 included as the most recent fully complete set of figures.

Council	Net current expenditure on Council Tax collection		% of Council Tax collected	Spend on National Non-Domestic Rates (NNDR) collection	Net spend on NNDR collection	% of NNDR collected
Period	2010/11		2010/11	2010/11	2010/11	2010/11
	£ per head	£ per ch dwelling	%	£000s	£ per non-domestic property	%
Essex Authorities						
Basildon	£2.07	£4.98	97.7%	£525	£91.4	98.9%
Braintree	£6.24	£15.01	98.4%	£195	£-4.75	99.0%
Brentwood	£3.49	£8.38	99.2%	£409	£140.5	97.8%
Castle Point	£6.07	£14.95	98.6%	£59	£29.5	99.2%
Chelmsford	£4.63	£11.30	98.3%	£210	£-22	98.0%
Colchester	£5.52	£14.31	98.4%	£99	£-33.8	98.5%
Epping Forest	£9.05	£21.47	97.8%	£235	£6.75	97.5%
Harlow	£3.28	£7.71	95.4%	£87	£34.5	98.2%
Maldon	£9.49	£22.94	98.5%	£213	£50.5	96.8%
Rochford	£7.88	£19.42	98.9%	£89	£-5.5	96.8%
Southend-on-Sea	£6.66	£14.50	97.8%	£424	£18.83	98.7%
Tendring	£4.32	£9.86	97.9%	£212	£-10.75	98.5%
Thurrock	£4.18	£10.71	97.7%	£199	£-30.25	99.2%
Uttlesford	£6.41	£16.08	98.7%	£137	£-2	98.9%
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£7.53	£17.96	97.9%	£18	£9	98.9%
Dacorum	£5.36	£12.97	97.9%	£288	£72	98.4%
East Hants	£5.12	£12.32	99.1%	£131	£39.67	99.3%
East Herts	£7.09	£17.33	98.5%	£205	£0.5	96.9%
Hertsmere	£5.97	£14.98	98.9%	£212	£13.33	99.0%
Mid Sussex	£4.41	£10.33	98.4%	£143	£-14.25	96.2%
North Herts	£9.63	£22.77	98.6%	£233	£0.25	98.1%
Reigate & Banstead	£7.45	£18.64	98.2%	£1	£-4.33	99.3%
Sevenoaks	£6.75	£16.45	98.4%	£134	£-18.5	98.0%
South Oxfordshire	£4.42	£10.65	98.6%	£120	£30	98.7%
Spelthorne	£8.77	£20.65	98.8%	£0	£0	98.5%
Test Valley	£3.79	£9.19	98.4%	£210	£3.5	99.3%
Three Rivers	£7.82	£19.77	97.6%	£130	£-20.5	98.4%
Tunbridge Wells	£4.55	£10.63	98.4%	£139	£-13.5	98.4%

Expenditure: Culture, Arts, Sports, & Recreation

Council	Spend on culture & sport		Spend on sport, play & parks	Spend on sports & recreation facilities	Spend on arts, tourism & the historic environment	Spend on libraries, museums & archives
Period	2010/11		2010/11	2010/11	2010/11	2010/11
	£000s	£ per head	£ per head	£000s	£000s	£ per head
Essex Authorities						
Basildon	£11,244	£64.18	£50.25	£3,137	£1,917	£2.99
Braintree	£4,345	£30.17	£25.92	£1,745	£338	£1.91
Brentwood	£1,700	£22.73	£21.91	£714	£62	£0
Castle Point	£5,081	£56.83	£56.73	£3,339	£9	£0
Chelmsford	£15,844	£93.47	£66.38	£7,114	£3,728	£5.10
Colchester	£15,547	£85.90	£50.62	£6,424	£2,474	£21.61
Epping Forest	£3,732	£29.93	£20.91	£1,273	£657	£3.74
Harlow	£4,059	£49.68	£26.61	£230	£1,601	£3.48
Maldon	£2,112	£33.42	£27.34	£332	£375	£0.14
Rochford	£2,251	£26.99	£22.84	£626	£346	£0
Southend-on-Sea	£15,314	£92.64	£53.73	£1,075	£1,830	£27.84
Tendring	£6,349	£42.75	£35.35	£3,657	£1,100	£0
Thurrock	£7,637	£47.82	£26.14	£1,637	£840	£16.42
Uttlesford	£1,520	£19.61	£12.62	£646	£218	£4.18
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£3,323	£36.68	£32.36	£956	£277	£1.26
Dacorum	£7,100	£49.69	£46.16	£1,675	£504	£0
East Hants	£2,364	£20.99	£16.60	£0	£495	£0
East Herts	£3,734	£26.96	£20.87	£953	£825	£0.14
Hertsmere	£4,450	£44.54	£42.98	£1,901	£50	£1.06
Mid Sussex	£3,721	£28.08	£25.03	£640	£405	£0
North Herts	£5,246	£41.70	£35.61	£679	£95	£5.33
Reigate & Banstead	£9,862	£71.15	£55.58	£2,357	£2,158	£0
Sevenoaks	£1,536	£13.46	£10.79	£897	£298	£0.06
South Oxfordshire	£1,723	£13.15	£4.97	£299	£1,072	£0
Spelthorne	£2,965	£31.71	£30.95	£48	£57	£0.15
Test Valley	£4,879	£42.99	£32.68	£953	£1,052	£1.04
Three Rivers	£4,188	£47.11	£40.42	£1,940	£576	£0.21
Tunbridge Wells	£6,173	£57.05	£24.53	£351	£2,845	£6.23

Technical Notes from Audit Commission Profiles Tool: Expenditure - Local Taxation

Net current expenditure on Council Tax collection per head: This is the net current expenditure on council tax collection, taken from column 7 (net current expenditure) of the Revenue Outturn RO6 return, under expenditure on Central Services. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Net current expenditure on Council Tax collection per chargeable dwelling: This is the net current expenditure on council tax collection, taken from column 7 (net current expenditure) of the Revenue Outturn RO6 return, under expenditure on Central Services, expressed per dwelling. This is based on the total number of chargeable dwellings, for the purpose of council tax payments, in the area as provided by CIPFA Statistical Information Service.

% of Council Tax collected: Council tax: Amount collected in the year as a percentage of net collectable amount due.

Spend on National Non-Domestic Rates collection: This is the total expenditure on non-domestic rates collection, taken from column 3 of RO6 Central Services, line 426. It represents the gross administration costs of collecting non-domestic rates.

Net spend on National Non-Domestic Rates Collection per non-domestic property: This is the net current expenditure on non-domestic rates collection, taken from column 7 (net current expenditure) of the Revenue Outturn RO6 return, under expenditure on Central Services. This is expressed as pounds (£) per non-domestic hereditament, from CIPFA Finance and General Statistics. A non-domestic hereditament is a non-domestic property: a business property such as a shop, office, warehouse and factory and any other property that is not classed as domestic, such as that occupied by charities and voluntary organisations.

% of NNDR collected: Non domestic rates: this is the money collected in the year as a percentage of net collectable amount due.

Technical Notes from Audit Commission Profiles Tool: Expenditure - Culture, Arts, Sports, & Recreation

Spend on Culture & Sport: This is the total expenditure on total cultural and related services. This is taken from column 3, total expenditure and Revenue Outturn R05 (actuals) conservation and listed building planning policy, plus total cultural and related services total expenditure.

Spend on Culture & Sport per head: This is the total expenditure on cultural and related services. It is a sum of the spend on conservation and listed building planning policy plus the spend on total cultural and related services. It is taken from Revenue Outturn R05, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on sport, play & parks per head: This is the total expenditure on sport, play and parks. It is the total of community centres and public halls, foreshore, sports development and community recreation, sports and recreation facilities including golf courses and open spaces. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (R05) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on sports & recreation facilities: This is the total expenditure on sports and recreation facilities including golf courses. This is taken from Column 3, total expenditure.

Spend on arts, tourism & the historic environment: Calculated by the Audit Commission (from CLG, Revenue Outturn R05)

Spend on libraries, museums & archives per head: This is the total expenditure on archives, museums and galleries and library service. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (R05) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Council	Spend on housing services		Spend on housing strategy, advice & enabling	No. of affordable homes provided		Average weekly cost of mgmt	% of rent collected for LA owned housing
Period	2010/11		2010/11	2010/11		2010/11	2010/11
	£000s	£ per head	£ per head	% of net additional homes	Gross No.	£ per dwelling	%
Essex Authorities							
Basildon	£3,281	£18.73	£0	112%	190	£15.05	99.4%
Braintree	£1,008	£7	£4.22	33%	150	Missing	Missing
Brentwood	£980	£13.10	£4.04	8%	30	Missing	Missing
Castle Point	£1,367	£15.29	£1.58	Not calculated	-	£21.84	98.3%
Chelmsford	£3,541	£20.89	£6.70	Not calculated	60	Missing	Missing
Colchester	£2,590	£14.31	£7.38	28%	190	£27.2	99.2%
Epping Forest	£1,332	£10.68	£4.52	41%	150	£22.35	96.5%
Harlow	£2,446	£29.94	£5.57	118%	130	£18.2	Missing
Maldon	£1,076	£17.03	£5.08	Not calculated	-	Missing	Missing
Rochford	£1,802	£21.61	£5.83	Not calculated	-	Missing	Missing
Southend-on-Sea	£7,542	£45.63	£1.24	Not calculated	10	£6.37	Missing
Tendring	£746	£5.02	£0.55	9%	20	£12.76	Missing
Thurrock	£3,983	£24.94	£1.06	41%	120	Missing	Missing
Uttlesford	£298	£3.85	£0	47%	140	£12.68	96.7%
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£1,717	£18.95	£7.41	33%	90	Missing	Missing
Dacorum	£2,270	£15.89	£2.11	10%	60	£13.94	98.3%
East Hants	£1,472	£13.07	£4.49	26%	70	Missing	Missing
East Herts	£1,395	£10.07	£4.13	45%	90	Missing	Missing
Hertsmere	£1,630	£16.32	£10.68	38%	60	Missing	Missing
Mid Sussex	£1,293	£9.76	£4.80	59%	100	Missing	Missing
North Herts	£1,317	£10.47	£3.19	32%	130	Missing	Missing
Reigate & Banstead	£1,344	£9.70	£6.32	Not calculated	160	Missing	Missing
Sevenoaks	£1,611	£14.12	£6.42	18%	50	Missing	Missing
South Oxfordshire	£1,382	£10.55	£5.41	43%	90	Missing	Missing
Spelthorne	£943	£10.09	£0.32	143%	200	Missing	Missing
Test Valley	£1,410	£12.42	£9.78	62%	240	Missing	Missing
Three Rivers	£1,130	£12.71	£5.06	36%	40	Missing	Missing
Tunbridge Wells	£2,095	£19.36	£9.89	31%	100	Missing	Missing

Council	Average weekly cost of maintenance	Spend on decent council homes	% of non-decent council homes	% of spend on minor repairs / routine maintenance work that was:		% of urgent repairs completed on time
Period	2010/11 £ per dwelling	2010/11 £000s	2009/10 %	2010/11 %	2010/11 %	2010/11 %
Essex Authorities						
Basildon	£16.57	£15,000	51%	33%	67%	76%
Braintree	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Brentwood	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Castle Point	£11.13	£333	11%	11%	89%	Missing
Chelmsford	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Colchester	£13.4	£2,835	13%	22%	78%	96%
Epping Forest	£16.56	£3,945	0%	66%	34%	69%
Harlow	£18.04	£6,012	20%	43%	57%	87%
Maldon	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Rochford	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Southend-on-Sea	£17.54	£7,921	40%	42%	58%	95%
Tendring	£16.24	£2,340	4%	33%	67%	98%
Thurrock	Missing	Not calculated	0%	Missing	Missing	Missing
Uttlesford	£14.54	£1,458	1%	45%	55%	95%
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Dacorum	£15.54	£2,294	2%	44%	56%	97%
East Hants	Missing	Not calculated	Not applicable	Missing	Missing	Missing
East Herts	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Hertsmere	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Mid Sussex	Missing	Not calculated	Not applicable	Missing	Missing	Missing
North Herts	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Reigate & Banstead	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Sevenoaks	Missing	Not calculated	Not applicable	Missing	Missing	Missing
South Oxfordshire	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Spelthorne	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Test Valley	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Three Rivers	Missing	Not calculated	Not applicable	Missing	Missing	Missing
Tunbridge Wells	Missing	Not calculated	Not applicable	Missing	Missing	Missing

Council	Spend on homelessness	No. of homeless decisions made, per 1,000 households	No. accepted as homeless, per 1,000 households	Spend on temporary accommodation	Average no. of households in temporary accommodation
Period	2010/11 £ per head	2010/11 No. per 1000 households	2010/11 No. per 1000 households	2010/11 £000s	2010/11 No.
Essex Authorities					
Basildon	£8.62	4.2	3.1	£243	230
Braintree	£2.63	3.2	1.7	£0	35
Brentwood	£7.19	1.5	0.9	£233	47
Castle Point	£13.03	1.9	1	£866	57
Chelmsford	£10.25	2.5	1.8	£1,036	42
Colchester	£6.55	4.3	2.8	£0	160
Epping Forest	£3.01	1.8	1.1	£146	53
Harlow	£11.11	6.2	4.1	£358	179
Maldon	£6.52	1.2	1.1	£32	13
Rochford	£7.88	1.7	1.4	£268	31
Southend-on-Sea	£7.55	2.3	1.1	£136	38
Tendring	£3.26	2.5	1.1	£252	86
Thurrock	£3.06	3.4	1.7	£135	44
Uttlesford	£2.21	0.8	0.4	-£24	6
CIPFA Nearest Neighbour Authority Grouping					
Broxbourne	£4.59	0.4	0.1	£391	33
Dacorum	£2.50	1.1	0.6	£0	14
East Hants	£4.81	2.4	1.5	£0	81
East Herts	£3.53	1.6	0.7	£156	24
Hertsmere	£4.44	3.5	0.7	£152	11
Mid Sussex	£3.52	1.7	0.9	£340	29
North Herts	£6.31	2	1.3	£16	55
Reigate & Banstead	£1.10	1.2	0.4	£138	19
Sevenoaks	£3.15	1.1	0.9	£0	17
South Oxfordshire	£3.14	0.8	0.4	£411	21
Spelthorne	£9.67	0.2	0.1	£904	2
Test Valley	£2.63	1.9	0.3	£58	39
Three Rivers	£4.69	3.1	2.1	£417	21
Tunbridge Wells	£9.21	1.2	0.8	£219	27

Council	No. of households in non self-contained temporary accommodation:		Spend on housing grants, loans and other assistance	Private sector housing renewal, total programme expenditure	Private sector dwellings with a SAP rating of less than 35 and with category 1 hazards
	(a) B&B	(b) Hostels			
Period	2010/11 No.	2010/11 No.	2011 £000s	2011 £000s	2011 No.
Essex Authorities					
Basildon	0	20	£775	£775	487
Braintree	0	10	£299	£299	11
Brentwood	0	4	£40	£40	13
Castle Point	9	4	£261	£261	250
Chelmsford	7	15	£68	£96	42
Colchester	10	37	£178	£177	100
Epping Forest	5	35	£421	£421	175
Harlow	1	15	£50	£75	6
Maldon	0	0	£420	£398	51
Rochford	13	0	£115	£115	83
Southend-on-Sea	0	24	£137	£260	165
Tendring	3	0	Not calculated	Missing	Not calculated
Thurrock	1	28	£712	£736	26
Uttlesford	1	0	£29	£29	Not calculated
CIPFA Nearest Neighbour Authority Grouping					
Broxbourne	0	1	£642	£742	Not calculated
Dacorum	0	15	£45	£45	6
East Hants	3	0	£271	£253	10
East Herts	1	12	£427	£160	27
Hertsmere	3	4	£17	£18	0
Mid Sussex	11	0	£8	£8	82
North Herts	1	55	£30	£33	35
Reigate & Banstead	4	4	£152	£152	536
Sevenoaks	2	1	£328	£328	110
South Oxfordshire	0	0	£812	£812	63
Spelthorne	3	0	£158	£158	Not calculated
Test Valley	3	1	£122	£122	43
Three Rivers	0	1	£40	£0	13
Tunbridge Wells	3	0	£653	£653	132

Technical Notes from Audit Commission Profiles Tool: Expenditure - Housing

Spend on housing services: This is the total spend on housing services. This is the sum of expenditure in the revenue outturn RO4, (column 3) for private sector housing renewal lines 031 and 038, 020 housing advances, 010 housing strategy, advice and enabling, housing welfare lines 075 and 078 and 060 Other council property (Non-HRA) and all homelessness lines 038 to 050. This total does not include any expenditure in the provision of a benefits service.

Spend on housing services per head: This is the sum of expenditure in the revenue outturn RO4, (column 3) for private sector housing renewal lines 031 and 038, 020 housing advances, 010 housing strategy, advice and enabling, housing welfare lines 075 and 078 and 060 Other council property (Non-HRA) and all homelessness lines 038 to 050. This total excludes expenditure for benefits services. The value seen here is expressed as pounds (£) per head of the total resident population, using the National Statistics mid-year population estimates.

Spend on housing strategy, advice & enabling: This is the total expenditure on housing strategy advice and enabling (line 10, column 3). This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

No. of affordable homes provided: This has been derived by the Audit Commission based on NI 154 Net additional homes provided and NI 155 Number of affordable homes delivered. NI 155 represents a simple count of affordable housing units provided - newly built, including gains from conversions such as subdivision, or acquired. The total supply is the sum of social rent housing and intermediate housing (low cost home ownership and intermediate rent). NI 155 is expressed as a percentage of NI 154 which is the net increase in dwelling stock over one year, calculated as the sum of new build completions, minus demolitions, plus any gains or losses through change of use and conversions. The percentage figure is provided as a simple indicator of the proportion of new homes built which are affordable. This should be considered alongside the actual numbers reported for NI 154 and NI 155, however as these are given as absolute values for each area, care should be taken when drawing any comparisons with other areas.

Average weekly cost of mgmt: This is the cost to the local authority of housing management expressed as £ per dwelling. It is measured by the Housing Revenue Account expenditure on management over the year less the income generated from unpooled charges for services not otherwise covered by management and maintenance allowances, divided by the average number of dwellings in the HRA at the start and end of year, divided by 52. Unpooled charges refer to services which are charged back to the tenant. This was previously reported as BV 65a.

% of rent collected for LA owned housing: This is the gross housing revenue account (HRA) rent collected during the year (including that met through housing benefit) as a percentage of the total HRA rent available for collection in the year. It excludes rent arrears from former tenants, so is based on the maximum rent income available after allowing for vacant dwellings plus any arrears of current tenants, including those from previous tenancies outstanding at the beginning of the year. The rent collected is total amount of rent collected during the year excluding any pre-payments for later years, less any payments of arrears from earlier years from former tenants. No reduction should be made to rent collected where rent payments are subsequently found to have come from overpayments of housing benefit. This indicator was previously reported as BVPI 66a.

Average weekly cost of maintenance: This is defined the cost to the local authority of repairs and is measured by the housing revenue account (HRA) expenditure on repairs over the year divided by the average number of dwellings in the HRA at the start and end of the year, divided by 52. This was previously reported as BV65b.

Spend on decent council homes: This is the spend on tackling non decent dwellings in £000s (BPSA) b2b, plus the spend on preventing dwellings becoming non-decent £000s (BPSA) b2c.

% of non-decent council homes: This indicator measures the no. of non decent council homes and the proportion this represents of the total council housing stock. This is being calculated in order to demonstrate the progress towards making all council housing decent. Formerly published as NI 158 by CLG's Data Interchange Hub, data is now sourced from CLG.

% of spend on minor repairs / routine maintenance work that was: (a) planned (b) responsive: This is the expenditure on minor repairs and routine maintenance work to local authority housing stock within a specific year which was undertaken on a responsive basis as a percentage of the total expenditure on all minor repairs and maintenance (both responsive and planned) to the local authority stock within the same year. Responsive works is minor repair or routine maintenance undertaken in response to a request from a tenant. This should include (i) tenant requests that are 'batched' to allow them to be undertaken as programmed works. e.g. fencing repairs, and (ii) void work responsive to the authority. Planned works include minor repair or routine maintenance such as cyclical maintenance and planned replacement of sub components.

% of urgent repairs completed on time: This is a useful indicator of the efficiency of the repairs service. It is defined as the total number of urgent repairs (as defined in the Right to Repair regulations) completed within the prescribed time limit during the year, expressed as a percentage of all urgent repairs requested during the year. This indicator was previously reported as BVPI 72.

Spend on homelessness: This is the sum of revenue outturn section RO4, Homelessness and includes lines: 039 Other nightly paid, privately managed accommodation, 040 Private managed accommodation leased by the authority, 041 Hostels (non-HRA support), 042 Bed/breakfast accommodation, 043 Private managed accommodation leased by RSLs, 044 Directly with a private sector landlord, 045 Accommodation within the authority's own stock (non-HRA), 046 Other temporary accommodation, 047 Homelessness: Administration, 048 Accommodation within RSL stock, and 050 Homelessness: Support. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

No. of homeless decisions made, per 1,000 households: This is the total numbers of decisions made by the authority on homeless applications over the financial year, expressed per 1,000 households. It is the sum of the numbers reported for each of the four quarters.

No. accepted as homeless, per 1,000 households: Based on decisions made during the year, this is the total number accepted as homeless and in priority need, expressed per 1,000 households. It is the sum of the numbers reported for each of the four quarters.

Spend on temporary accommodation: This is the sum of all temporary accommodation related spend from the revenue outturn section RO4, Homelessness (column 3) and includes lines 039 Other nightly paid, privately managed accommodation, 040 Private managed accommodation leased by the authority, 041 Hostels (non-HRA support), 042 Bed/breakfast accommodation, 043 Private managed accommodation leased by RSLs, 044 Directly with a private sector landlord, 045 Accommodation within the authority's own stock (non-HRA), 046 Other temporary accommodation, 047 Homelessness: Administration, 048 Accommodation within RSL stock.

Average no. of households in temporary accommodation: This is an average of the figures reported across each of the four quarters during the financial year. An average figure is only reported if a value is provided for two or more quarters during the year.

No. of households in non self-contained temporary accommodation: (a) Bed & Breakfast (b) Hostels including women's refuges: This is an average of the figures reported across each of the four quarters during the financial year. An average figure is only reported if a value is provided for two or more quarters during the year.

Spend on housing grants, loans and other assistance: Sum of LA expenditure on grants (£000) hsk10b and LA expenditure on loans and other assistance (£000) hsk10c.

Private sector housing renewal, total programme expenditure: This is the total programme expenditure on private sector housing renewal (hsk6ad). It includes all assistance (grants and loans) to private sector dwelling stock (including RSLs) for repairs, improvements and adaptation under the Regulatory Reform (Housing Assistance) (England and Wales) Order 2002 and the Housing Grants, Construction and Regeneration Act 1996. Grants include activity funded from all sources: housing market renewal (HMR) which includes environmental improvements within renewal areas and works on boundary walls in such areas; neighbourhood renewal (NR); new deal for community (NDC); and single regeneration budget (SRB). Mandatory disabled facilities grants (DFGs) are not included in this figure. All payments made in the year, including any instalment payments, should be included.

Private sector dwellings with a SAP rating of less than 35 and with category 1 hazards: "5ba. Lowest quartile SAP rating of private sector (non RSL) dwellings - Hsb5ba - at A1e (10042291) plus 3aa. Private sector (non RSL) dwellings made free from Category 1 hazards - hsb3aa - as a direct result of action by your local authority during 2007/08 (HHSRS Measure) "

Expenditure: Environmental Services

Council	Spend on environmental services		Spend on waste management		Spend on waste collection	Spend on recycling	% waste sent for reuse, recycling & composting	Residual household waste arising
Period	2010/11		2010/11		2010/11	2010/11	2010/11	2010/11
	£000s	£ per head	£000s	£ per head	£ per head	£ per head	%	kg per household
Essex Authorities								
Basildon	£8,664	£49.45	£6,186	£35.31	£2.99	£32.32	44.71%	583Kg
Braintree	£7,153	£49.67	£5,760	£40	£11.05	£21.84	53.96%	423Kg
Brentwood	£3,743	£50.04	£3,013	£40.28	£16.56	£16.54	44.79%	489Kg
Castle Point	£3,402	£38.05	£2,616	£29.26	£10.86	£14.15	39.84%	547Kg
Chelmsford	£8,752	£51.63	£7,165	£42.27	£21.14	£14.69	39.12%	610Kg
Colchester	£6,748	£37.28	£4,887	£27	£14.66	£9.65	40.24%	479Kg
Epping Forest	£7,280	£58.38	£5,730	£45.95	£13.37	£32.58	58.89%	392Kg
Harlow	£3,472	£42.50	£2,601	£31.84	£8.75	£23.08	51.82%	333Kg
Maldon	£2,762	£43.70	£2,104	£33.29	£16.60	£16.69	37.04%	521Kg
Rochford	£3,370	£40.41	£2,529	£30.32	£30.79	£0	65.79%	319Kg
Southend-on-Sea	£11,399	£68.96	£8,595	£52	£25.44	£0.43	45.07%	526Kg
Tendring	£4,465	£30.07	£3,059	£20.60	£11.67	£8.93	28.78%	482Kg
Thurrock	£13,108	£82.08	£10,584	£66.27	£35.85	£20.63	44.52%	578Kg
Uttlesford	£4,657	£60.09	£4,136	£53.37	£38.83	£1.63	55.19%	379Kg
CIPFA Nearest Neighbour Authority Grouping								
Broxbourne	£2,902	£32.03	£2,599	£28.69	£11.92	£16.62	39.28%	578Kg
Dacorum	£6,170	£43.18	£4,711	£32.97	£32.97	£0	47.73%	471Kg
East Hants	£3,850	£34.19	£2,952	£26.22	£26.22	£0	37.09%	469Kg
East Herts	£6,907	£49.87	£5,648	£40.78	£21.37	£16.60	48.28%	469Kg
Hertsmere	£5,792	£57.98	£4,347	£43.51	£25.36	£12.68	42.49%	533Kg
Mid Sussex	£3,526	£26.61	£2,403	£18.14	£18.14	£0	43.72%	432Kg
North Herts	£6,106	£48.54	£4,985	£39.63	£14.65	£17.77	50.03%	450Kg
Reigate & Banstead	£9,421	£67.97	£6,730	£48.56	£21.84	£21.91	33.27%	525Kg
Sevenoaks	£4,682	£41.03	£2,990	£26.21	£26.21	£0	31.4%	620Kg
South Oxfordshire	£6,095	£46.53	£5,152	£39.33	£16.50	£22.83	65.11%	294Kg
Spelthorne	£3,462	£37.03	£2,282	£24.41	£19.14	£5.26	36.55%	508Kg
Test Valley	£3,928	£34.61	£2,729	£24.04	£12.74	£10.74	36.05%	513Kg
Three Rivers	£6,568	£73.88	£5,857	£65.88	£42.40	£16.86	50.87%	466Kg
Tunbridge Wells	£2,918	£26.97	£1,856	£17.15	£17.15	£0	45.92%	539Kg

Council	Spend on street cleansing		Spend on environmental health	Spend on food safety	Spend on licensing	Spend on flood defence, land drainage, and coastal protection
Period	2010/11		2010/11	2010/11	2010/11	2010/11
	£000s	£ per head	£ per head	£ per head	£ per head	£ per head
Essex Authorities						
Basildon	£2,478	£14.14	£10.74	£0	£4.43	£0
Braintree	£1,393	£9.67	£10.42	£2.46	£1.69	£0.40
Brentwood	£730	£9.76	£16.48	£3.30	£3.01	£0.07
Castle Point	£786	£8.79	£12.85	£1.47	£3	£0.13
Chelmsford	£1,587	£9.36	£18.94	£3.77	£3.17	£0.15
Colchester	£1,861	£10.28	£15.72	£1.22	£2.45	£0
Epping Forest	£1,550	£12.43	£17.91	£1.58	£2.15	£3.06
Harlow	£871	£10.66	£17.14	£2.04	£6.11	£0
Maldon	£658	£10.41	£25.13	£3.84	£2.82	£0
Rochford	£841	£10.08	£17.63	£0.16	£3.06	£0.02
Southend-on-Sea	£2,804	£16.96	£14.26	£1.98	£3.07	£3.07
Tendring	£1,406	£9.47	£14.67	£2.37	£2.54	£5.23
Thurrock	£2,524	£15.80	£8.13	£1.47	£1.16	£0
Uttlesford	£521	£6.72	£22.30	£9.72	£3.46	£0.89
CIPFA Nearest Neighbour Authority Grouping						
Broxbourne	£303	£3.34	£9.86	£2.58	£1.79	£0.38
Dacorum	£1,459	£10.21	£12.34	£1.51	£2.67	£0
East Hants	£898	£7.98	£14.54	£2.27	£2.74	£0.52
East Herts	£1,259	£9.09	£13.86	£1.89	£3.62	£2.79
Hertsmere	£1,445	£14.46	£14.56	£2.60	£4.25	£12.74
Mid Sussex	£1,123	£8.48	£11.31	£1.18	£1.89	£0.60
North Herts	£1,121	£8.91	£15.25	£2.72	£3.90	£0.25
Reigate & Banstead	£2,691	£19.42	£17.77	£4.16	£4.52	£1.10
Sevenoaks	£1,692	£14.83	£23.91	£0.31	£9.36	£0
South Oxfordshire	£943	£7.20	£16.44	£3.34	£3.08	£0.18
Spelthorne	£1,180	£12.62	£15.05	£0.06	£1.69	£0.25
Test Valley	£1,199	£10.56	£18.92	£1.99	£2.56	£0
Three Rivers	£711	£8	£25.94	£1.84	£2.34	£0.19
Tunbridge Wells	£1,062	£9.82	£27.45	£5.23	£3.46	£0.85

Technical Notes from Audit Commission Profiles Tool: Expenditure - Environmental Services

Spend on environmental services: This is the total spend on environmental services. It is the sum of expenditure on street cleansing, waste collection, waste minimisation, trade waste, recycling, and waste disposal. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure.

Spend on environmental services per head: This is the total spend on environmental services. It is the sum of expenditure on street cleansing, waste collection, waste minimisation, trade waste, recycling, and waste disposal. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on waste management: This is the total expenditure on waste management calculated by the sum of expenditure on waste collection and waste disposal using Revenue Outturn lines 282 waste disposal, 281 waste collection, 285 waste minimisation, 284 recycling and 283 trade waste, column 3, total expenditure.

Spend on waste management per head: This is the total expenditure on waste management calculated by the sum of expenditure on waste collection and waste disposal using Revenue Outturn lines 282 waste disposal, 281 waste collection, 285 waste minimisation, 284 recycling and 283 trade waste, column 3, total expenditure. The value shown here is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on waste collection per head: This is the total expenditure on waste collection. This includes household waste, trade waste, recycling, waste strategy and waste minimisation. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates. Gross domestic product (GDP) deflators have been used to allow real term comparisons over time.

Spend on recycling: This is the total expenditure on recycling RO line 284. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates. Data earlier than 2009/10 are not included.

% waste sent for reuse, recycling & composting: "The percentage of household waste arisings which have been sent by the authority for reuse, recycling, composting or anaerobic digestion. This was previously collected as BVPI 82a and 82b in 2007/08. The numerator is the total tonnage of household waste collected which is sent for reuse, recycling, composting or anaerobic digestion. The denominator is the total tonnage of household waste collected. 'Household waste' means those types of waste which are to be treated as household waste for the purposes of Part II of the Environmental Protection Act 1990 by reason of the provisions of the Controlled Waste Regulations 1992. Formerly published as NI 192 by CLG's Data Interchange Hub, data is now sourced from DEFRA. "

Residual household waste arising: This is the number of kilograms of residual household waste collected per household. Residual waste is any collected household waste that is not sent for reuse, recycling or composting. Formerly published as NI 191 by CLG's Data Interchange Hub, data is now sourced from DEFRA.

Spend on street cleansing : This is the total expenditure on street cleansing - not chargeable to highways. This is taken from column 3, total expenditure.

Spend on street cleansing per head: This is the total expenditure on street cleansing - not chargeable to highways. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on environmental health per head: This is the total expenditure on environmental health. It is the sum of expenditure on licensing, food safety, environmental protection, private rented housing standards, health and safety, port health, pest control, public conveniences, animal and public health; infectious disease control . The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on food safety: This is the total expenditure on food safety. It includes all activities aiming to reduce the incidence of food and water based poisoning, including administration, research and report writing. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on licensing: This is the total expenditure on gross expenditure and gross income relating to the issue of licences where there is no direct link between the payment, and the acquisition by the payer of specific goods and services. This includes public entertainment (e.g. music, dancing, theatres, cinemas); amusements (e.g. bingo); late licences (e.g. night clubs); street trading and shops; hackney carriages, minicabs and other private hire vehicles; skips and scaffolding; hoardings; felling; animals; and new responsibilities under the Licensing Act 2003 and Gambling Act 2005. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on flood defence, land drainage, and coastal protection: This is the total expenditure on flood defence, land drainage and coast protection. It is the sum of expenditure on defences against flooding, land drainage and related work and coast protection. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Expenditure: Planning, Economic Development & Infrastructure

Council	Spend on planning	Spend on development control & other planning policy	Spend on other planning policy	Percentage of planning applications determined within established acceptable timescales			Spend on economic development
Period	2010/11	2010/11	2010/11	Quarter 4 2010/11			2010/11
	£ per head	£ per head	£ per head	Major 13 weeks	Minor 8 weeks	Other 8 weeks	£ per head
Essex Authorities							
Basildon	£10	£6.92	£4.30	50%	70%	73%	£7.64
Braintree	£16.80	£12.65	£3.58	100%	86%	93%	£3.64
Brentwood	£17.29	£16.62	£4.25	100%	82%	90%	£3.26
Castle Point	£13.42	£9.33	£2.79	0%	43%	87%	£1.83
Chelmsford	£25.66	£21.13	£7.40	60%	84%	93%	£2.76
Colchester	£14.65	£11.35	£11.35	80%	75%	88%	£16.30
Epping Forest	£23.38	£18.01	£10.20	83%	74%	92%	£1.31
Harlow	£17.92	£11.92	£6.17	100%	73%	74%	£50.05
Maldon	£38.10	£28.78	£7.06	80%	75%	90%	£5.60
Rochford	£28.62	£20.38	£20.38	60%	85%	98%	£5.13
Southend-on-Sea	£17.92	£16.04	£6.90	63%	87%	92%	£7.29
Tendring	£15.97	£13.53	£3.25	100%	93%	94%	£3.89
Thurrock	£22.04	£20.21	£0	60%	100%	99%	£8.93
Uttlesford	£48.26	£38.36	£15.08	80%	89%	89%	£0
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£15.51	£11.42	£3.47	100%	72%	99%	£0.91
Dacorum	£27.98	£21.40	£8.01	Not applicable			£6.30
East Hants	£24.42	£18.13	£4.09	89%	79%	90%	£12.06
East Herts	£21.75	£20.54	£4	80%	77%	90%	£0.85
Hertsmere	£23.75	£17.89	£0	100%	76%	86%	£18.39
Mid Sussex	£21.83	£16.12	£5.61	78%	83%	93%	£1.17
North Herts	£24.63	£19.33	£5.05	47%	54%	87%	£3.71
Reigate & Banstead	£35.80	£29.34	£6.54	50%	69%	91%	£4.55
Sevenoaks	£34.41	£25.12	£5.64	94%	85%	91%	£3.62
South Oxfordshire	£30.41	£25.53	£6.84	71%	79%	88%	£4.17
Spelthorne	£22.20	£17.17	£0	83%	63%	66%	£7.12
Test Valley	£35.26	£29.76	£9.40	50%	71%	89%	£1.62
Three Rivers	£29.35	£22.13	£0	100%	89%	97%	£0.88
Tunbridge Wells	£34.64	£30.30	£7.10	83%	82%	95%	£9.56

Council	Spend on sustainable economy		Spend on highways & transport	Spend on transport - safety & maintenance	Spend on maintenance of non-principal roads	Spend on transport - access to employment	Spend on public transport
Period	2010/11		2010/11	2010/11	2010/11	2010/11	2010/11
	£000s	£ per head	£ per head	£ per head	£ per head	£ per head	£ per head
Essex Authorities							
Basildon	£9,053	£51.67	£23.29	£6.81	£6.81	£0	£12.61
Braintree	£6,676	£46.36	£15.50	£0.34	£0	£1.97	£10.85
Brentwood	£5,010	£66.98	£29.95	£7.98	£5.07	£0.76	£8.34
Castle Point	£4,493	£50.26	£22.15	£5.47	£5.30	£0.88	£13.71
Chelmsford	£14,210	£83.83	£36.48	£3.83	£0.55	£1.69	£14.45
Colchester	£15,830	£87.46	£40.78	£2.71	£1.36	£1.45	£13.54
Epping Forest	£7,775	£62.35	£19.76	£3.91	£3.91	£0.27	£6.21
Harlow	£10,162	£124.38	£39.28	£4.86	£4.86	£2.66	£23.48
Maldon	£5,486	£86.80	£16.63	£1	£0	£1	£9.03
Rochford	£6,216	£74.53	£23.15	£1.25	£0	£2.45	£12.76
Southend-on-Sea	£21,014	£127.13	£84.27	£36.35	£17.07	£5.20	£23.83
Tendring	£8,477	£57.08	£22.55	£2.10	£2.01	£0.01	£13.68
Thurrock	£17,647	£110.50	£68.43	£50.07	£10.71	£18.69	£13.99
Uttlesford	£6,232	£80.41	£9.86	£0	£0	£0	£3.59
CIPFA Nearest Neighbour Authority Grouping							
Broxbourne	£5,635	£62.20	£35.93	£21.29	£9.47	£1.03	£10.83
Dacorum	£10,011	£70.06	£23.44	£0	£0	£0.01	£12.93
East Hants	£7,649	£67.93	£16.91	£1.43	£0.68	£0	£9.88
East Herts	£10,103	£72.95	£36.48	£2.69	£2.04	£1.31	£8.90
Hertsmere	£7,341	£73.48	£16.78	£0.50	£0.50	£0.40	£6.76
Mid Sussex	£6,829	£51.54	£17.23	£0.30	£0.30	£0	£7.71
North Herts	£9,127	£72.55	£28.96	£6.88	£6.88	£0.10	£9.68
Reigate & Banstead	£11,896	£85.83	£27.71	£6.33	£6.33	£0.90	£8.56
Sevenoaks	£8,784	£76.99	£15.05	£0.08	£0	£0.25	£5.28
South Oxfordshire	£8,175	£62.40	£11.38	£0	£0	£0	£7.05
Spelthorne	£6,648	£71.10	£26.73	£3.32	£1.01	£2.84	£9.51
Test Valley	£8,523	£75.09	£19.30	£2.41	£1.60	£0.17	£7.26
Three Rivers	£6,303	£70.90	£14.74	£0.75	£0.08	£2.63	£9.30
Tunbridge Wells	£11,903	£110.01	£38.36	£1.02	£0.65	£0	£12.11

Technical Notes from Audit Commission Profiles Tool: Expenditure - Planning, Economic Development & Infrastructure

Spend on planning: This is the total expenditure on planning. It is the sum of expenditure on building control, development control and 'other' planning policy taken from Revenue Outturn (RO5) form, column 3, total expenditure. The total has been calculated by the Audit Commission. It does not include expenditure on conservation and listed building planning policy and other planning policy as this is included in expenditure relating to culture. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on development control & other planning policy per head: This is the total expenditure on development control and other planning policy. It is the sum of expenditure on development control and other planning policy. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO5) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on other planning policy per head: This is the total expenditure on other planning policy. This includes regional and sub-regional planning, local development framework, supplementary planning guidance, planning projects and implementation, trees and forestry policy, other special planning topics and sustainable development strategies. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Percentage of major planning applications determined within established acceptable timescales: This is the percentage of planning applications by type determined in a timely manner. A timely manner is defined as within 13 weeks for major applications. Formerly published as NI 157a by CLG's Data Interchange Hub, data is now sourced from CLG.

Percentage of minor planning applications determined within established acceptable timescales: This is the percentage of planning applications by type determined in a timely manner. A timely manner is defined as within 8 weeks for minor and other applications. Formerly published as NI 157b by CLG's Data Interchange Hub, data is now sourced from CLG.

Percentage of other planning applications determined within established acceptable timescales: This is the percentage of planning applications by type determined in a timely manner. A timely manner is defined as within 8 weeks for minor and other applications. Formerly published as NI 157c by CLG's Data Interchange Hub, data is now sourced from CLG.

Spend on economic development: This is the total expenditure on economic development. This includes economic research, premises development, market undertakings, grants, loans and guarantees, support to business and enterprise, training and employment, government initiatives and promotion and marketing of the area. This is taken from column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on sustainable economy: This is the total expenditure on sustainable economy. It has been calculated by the Audit Commission as the sum of expenditure on economic development, highways and transport, planning and regulatory services. The component values have been sourced and calculated from Revenue Outturn forms, column 3, total expenditure, as follows. Economic development is taken from form RO5. Highways and transport is taken from form RO2. Planning is a calculation of the sum of expenditure on building control, development control and the total expenditure of planning policy from form RO5. Regulatory services is a calculation of the sum of trading standards and environmental health, lines 219 and 221 to 229 from form RO5.

Spend on sustainable economy per head: This is the total expenditure on sustainable economy. It has been calculated by the Audit Commission as the sum of expenditure on economic development, highways and transport, planning and regulatory services. The component values have been sourced and calculated from Revenue Outturn forms, column 3, total expenditure, as follows. Economic development is taken from form RO5. Highways and transport is taken from form RO2. Planning is a calculation of the sum of expenditure on building control, development control and the total expenditure of planning policy from form RO5. Regulatory services is a calculation of the sum of trading standards and environmental health, lines 219 and 221 to 229 from form RO5. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on highways & transport per head: This is the spend on highways, roads and transport. From Revenue Outturn RO2, column 3, line 90 Highways & transport services. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on maintenance of non-principal roads per head: This is the total expenditure on maintenance on other local authority (LA) roads. It is the sum of expenditure on structural maintenance: other LA roads and environmental, safety and routine maintenance: other LA roads. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO2) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on transport - safety & maintenance per head: This is the total expenditure on transport safety and maintenance. It is the sum of expenditure on highways maintenance planning, policy and strategy, public and other transport planning, policy and strategy, structural maintenance: principal roads, structural maintenance: other LA roads, environmental, safety and routine maintenance: principal roads, environmental, safety and routine maintenance: other LA roads, winter service, street lighting (including energy lighting) and road safety education and safe routes (including school crossing patrols). The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO2) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on transport - supporting access to employment per head: This is the total expenditure on transport: supporting access to employment. It is a sum of expenditure on highways maintenance planning, policy and strategy, public and other transport planning, policy and strategy, construction - roads and bridges, support to operators - bus services, support to operators - rail services, support to operators - other and public transport co-ordination. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO2) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Spend on public transport: This is the total expenditure on public transport. It is a sum of expenditure on concessionary fares, support to operators: bus services, support to operators: rail services, support to operators: other and public transport co-ordination. The total has been calculated by the Audit Commission using the lines detailed above in the Revenue Outturn (RO2) form, column 3, total expenditure. This is expressed as pounds (£) per head of the total resident population, from Office of National Statistics mid-year population estimates.

Notes:

Notes:

NOTES ON THE SOURCE OF DATA:

All of the data contained within this document has been obtained from the Audit Commission's Value For Money Profiles Tool available at:

<http://vfm.audit-commission.gov.uk/RenderReport.aspx> (Full details of the individual sources of the data sets can be found under the Help Tab > About The Data, once your council has been selected).

Epping Forest District Council was selected as the primary council and all other selected councils were added to the data download selection tool found under the Export data tab. This data was subsequently exported to two excel spreadsheets (one for the Essex authorities and one for our CIPFA Nearest Neighbours) which were then used to populate this document. The most recent comparative data has been used for each indicator.

Every effort has been made, at the time of publication, to ensure the data contained within this document is accurate, up-to-date and useful. However, the data sources from which the information has been drawn are likely to be regularly updated and as a result the links to the sources may connect to more recent data. In addition, inaccuracies may occasionally occur.

If you discover any inaccuracies, errors, or outdated data or have suggestions as to how the document may be made more useful, better presented or easily understood, please contact the Performance Improvement Unit at Epping Forest District Council on the contact details shown below.

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This edition of the document was compiled in April 2012.

Document prepared by the Epping Forest DC Performance Improvement Unit (April 2012)

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**Epping Forest
District Council**

Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: FPM-005-2012/13

Date of meeting: 25 June 2012

Portfolio: Finance and Technology

Subject: Provisional Capital Outturn 2011/12

Responsible Officer: Teresa Brown (01992-564604)

Democratic Services Officer: Rebecca Perrin (01992 564532).

Recommendations/Decisions Required:

- (1) That the provisional outturn report for 2011/12 be noted;**
- (2) That retrospective approval for the over and underspends in 2011/12 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 2012/13 relating to schemes on which slippage has occurred is recommended to Cabinet; and**
- (4) That retrospective approval for changes to the funding of the capital programme in 2011/12 is recommended to Cabinet.**

Executive Summary:

This report sets out the Council's capital programme for 2011/12, in terms of expenditure and financing, and compares the provisional outturn figures with the revised estimates. The revised estimates, which were based on the Capital Strategy, represent those adopted by Council on 14 February 2012.

Appendix 1 summarises the Council's overall capital expenditure in 2011/12, analysed by directorate, 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 2011/12 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 2011/12 are detailed in appendix 4.

Reasons for Proposed Decision:

The funding approvals requested are intended to make best use of the Council's capital resources that are available to finance the Capital Programme.

Other Options for Action:

More of the HRA capital expenditure in 2011/12 could have been financed from the use of usable capital receipts. This option was rejected because the Revenue Contributions to Capital Outlay (RCCO) level suggested in this report is affordable within the HRA, according to current predictions, and greater 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 2011/12 was that a total of £9,563,000 was spent on capital schemes, compared to a revised estimate of £12,329,000. This represents an underspend of £2,766,000 or 22% of the Council's revised capital budget. Expenditure on General Fund projects totalled £3,943,000, which was £1,360,000 or 26% less than anticipated, and expenditure on the Housing Revenue Account (HRA) totalled £5,620,000, which was £1,406,000 or 20% less than anticipated.

2. The majority of the underspends on General Fund schemes relate to slippage of expenditure in respect of work which has been delayed to the following financial year, although there are also savings on a few schemes. On the other hand, there are some projects which progressed ahead of expectations and another which is shown as an overspend, but actually relates to work which was re-classified as Capital having originally been classified as Revenue. The underspends on the HRA also relate mainly to areas of slippage, which are being addressed in the current financial year but there are also some savings, an overspend and a few schemes where work is ahead of schedule. Appendices 2 and 3 give details of the individual projects where slippage, savings, brought forwards and overspends have occurred.

3. The major scheme in the General Fund Capital Programme in 2011/12 was the refurbishment of Limes Farm Hall. Construction work commenced in March 2011 and, although there were delays due to steelwork fabrication and the installation of new electrical power cables, the works were completed early in 2012 and the hall opened for business on 20 February 2012. The project has been successful in centralising services into one building. The contract is seen as representing good value for money although there have been some additional costs and the full financial impact of the delays is not known at present. It is recommended that the £1,000 underspend is carried forward to 2012/13 pending the final account being agreed. Once settled, the final account and report will be presented to Cabinet when the overall cost of the project will be reassessed; it is possible that the final cost will be slightly higher than originally estimated.

4. There are three schemes which were underspent by more than £100,000 within the General Fund. The largest underspend of £495,000 relates to the new All Weather Pitch at Waltham Abbey. This project was delayed because of planning issues raised by the Environment Agency. At their request, additional surveys have been undertaken and a decision regarding the outcome is expected during June 2012. If planning permission is subsequently granted, construction work will commence in July and it is anticipated that the pitch will take 16 weeks to complete. Members are requested to approve a carry forward to 2012/13 equivalent to the full underspend to allow for the delay. A re-evaluation of estimated costs will be undertaken and it may be necessary to request additional funding.

5. The 2011/12 Waste Management Vehicles and Equipment budget for the provision of the new food and recycling system was underspent by £192,000. Of this, £122,000 relates to the new bins and recycling containers for flats, schools, places of worship, village halls etc and £70,000 relates to the refuse freighters. The former resulted from a delay in finalising the

contract to purchase the containers while the later resulted from more competitive quotes than expected for the vehicles. The full underspend is requested for carry forward pending the purchase of a further 7 refuse freighters in 2012/13.

6. Finally, the Open Market Shared Ownership Scheme within the Housing General Fund capital programme was underspent by £174,000. The revised budget of £235,000 allowed for 4 of the 8 interest-free loans to be passed over to Broxbourne Housing Association to assist housing applicants to purchase low-cost homes on a shared-equity basis. However, completion was only achieved on one property by 31 March 2012. One more has subsequently completed and the others are in hand. A full carry forward is requested.

7. Savings were achieved on some projects within the General Fund Capital Programme, the largest two relate to the extension of the Loughton Leisure Centre and the feasibility works at Waltham Abbey Sports Centre. In both cases credits were granted as a result of negotiations in respect of the final settlements. The only area of work which shows an overspend is the Energy Efficiency Measures, but this actually relates to work which was considered to be more appropriately chargeable to Capital having originally been classified as Revenue. It therefore represents a switch of funding rather than an overspend within the Council's accounts overall.

8. The outturn on the HRA was 20% under the revised budget overall and Appendix 3 shows where savings were achieved and which areas of work experienced slippage. It also shows one overspend and areas of work where the programme is ahead of target.

9. The major scheme within the HRA over the last few years has been the substantial improvement works at Springfields, Waltham Abbey. The final account was agreed and reported to Cabinet in July 2011 and all capital fees have now been finalised. The scheme is now closed and a saving of £30,000 has been achieved on the revised budget. Other savings have been achieved on some heating installations, drainage works, structural work at Jessop Court, CCTV installations and some environmental improvements at Loughton Way and Pyrles Lane.

10. The area of work which has experienced the greatest volume of slippage within the HRA Capital Programme is the Small Capital Works, a substantial proportion of which relates to work on refurbishing void properties. This is difficult to forecast due to nature of the work being demand led. Although workload in this area generally increases during the winter months, the increase in 2011/12 was significantly lower than usual, resulting in the large underspend of £449,000 reported. It is considered prudent to carry this sum forward to 2012/13 pending review during the 2012/13.

11. Significant slippage was also experienced on the kitchen and bathroom replacement programme during 2011/12. This primarily occurred because 50 of the planned 2011/12 kitchen replacements had to be placed on hold pending Housing Management approval. In addition to this, preparations to replace 275 kitchens at Limes Farm, requiring resident liaison, commenced in 2011/12 but the work has slipped into 2012/13. A carry forward of the full £420,000 underspend is requested to carry out the 50 properties put on hold in 2011/12 and, at the same time, fulfil the dedicated Limes Farm project within the 2012/13 kitchen replacement programme.

12. A third area of slippage relates to plans for potential development in Pyrles Lane for which a supplementary estimate of £239,000 was approved by Cabinet in September 2011. It is anticipated that this will take place in 2012/13.

13. The final category where slippage exceeds £100,000 is the heating and rewiring capital works. Although expenditure on new heating upgrades was generally on target during the year,

expenditure on electrical upgrades and rewiring works associated with the heating upgrades was underspent. The main reason for this was that the majority of the properties included in the 2011/12 programme are situated on the Ninefields Estate and only required minor electrical upgrade works rather than full rewires due to their newer age and generally good condition. However, the properties on the 2012/13 programme are mainly older and it is anticipated that the number of full rewires will be much higher and therefore more costly. In addition to this, a new programme of electrical testing on the Landlords electrical supplies has commenced in all Council owned and managed blocks of flats. A carry forward of £119,000 is requested to cover the anticipated increased costs of the 2012/13 rewiring programme as well as the new initiative relating to flats.

14. Members are requested to approve the savings, overspend, carry forwards and brought forwards referred to above on the schemes identified in appendices 2 and 3. The total carry forward requested is £1,368,000 on the General Fund and £1,429,000 on the HRA. Members are also requested to retrospectively approve the brought forwards of £45,000 and £103,000 on the General Fund and HRA respectively.

Funding

15. When financing the capital programme government grants and private funding for specific schemes are applied initially. Appendix 1 identifies all the grants used in 2011/12 and it compares the actual sums used with the amounts estimated in the revised capital programme. In 2011/12, the total sum of grants applied was £974,000, which was £97,000 lower than expected. This was partly due to expenditure on Disabled Facilities Grants being underspent and also due to slippage on the Open Market Shared Ownership scheme which is being financed from the Section 106 contribution from McCarthy and Stone. Countering this, to some extent, was the funding received from leaseholders for work carried out on leasehold flats in 2011/12, which was £135,000 higher than expected. The unused elements of Government grants and private contributions will be carried forward to finance the appropriate schemes in the future.

16. The situation with regard to capital receipts in 2011/12 proved to be better than had been anticipated, as shown in appendix 4. Income from council house sales was higher than expected with 7 houses being sold. On the other hand, the use of capital receipts was £1,031,000 lower than expected primarily due to the reduced expenditure on General Fund schemes. The effect of these two variations on the Capital Receipts Reserve is that the balance as at 31 March 2012 ended up £1,229,000 higher than expected at £15,841,000.

17. With regard to the use of revenue contributions to capital outlay, the HRA contribution of £2,050,000 was in line with the revised budget and the underspend of expenditure on HRA capital schemes was taken into account by reducing the use of resources from the Major Repairs Reserve. Usage of this reserve was £1,629,000 less than estimated and, as a result, the balance as at 31 March 2012 increased to £8,241,000.

Resource Implications:

The 2011/12 General Fund Outturn totalled £3,943,000 which represents underspends of £1,360,000 on the revised budget. This comprises of savings of £56,000, an overspend/switched funding of £19,000, slippage of £1,368,000, and brought forward expenditure of £45,000.

The 2011/12 HRA Capital Outturn was £5,620,000 which represents an overall underspend of £1,406,000 on the revised budget. This includes savings of £89,000, an overspend of £9,000, slippage of £1,429,000 and brought forward expenditure of £103,000.

Legal and Governance Implications:

The Council's capital accounts have been prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA)'s Code of Practice on Local Authority Accounting in the United Kingdom 2011.

Safer, Cleaner and Greener Implications:

The Council's Capital Strategy works to incorporate safer, greener and cleaner design concepts within all capital schemes. The capital programme also supports sustainable initiatives such as the new food and recycling system which was supported by the provision of new vehicles and equipment.

Consultation Undertaken:

Progress on the capital programme is monitored regularly by the Finance and Performance Management Scrutiny Panel and the Finance and Performance Management Cabinet Committee. 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 30 January 2012 and working papers filed for External Audit purposes.

Impact Assessments:

Risk Management:

The changes to the proposed funding of the capital expenditure are intended to reduce the financial risks faced by the Council.

Equality and Diversity:

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

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? N/A

What equality implications were identified through the Equality Impact Assessment process? N/A

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

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**CAPITAL PROGRAMME
2011/12 ACTUAL (PROVISIONAL)**

	2011/12 Revised £000	2011/12 Actual £000	(Under) / Overspend £000
EXPENDITURE			
Finance & IT	358	287	(71)
Corporate Support Service	536	324	(212)
Deputy Chief Executive	1,572	1,089	(483)
Environment & Street Scene	1,582	1,271	(311)
Planning & Economic Development	80	22	(58)
Total Non-Housing	4,128	2,993	(1,135)
Housing General Fund	1,175	950	(225)
HRA	7,026	5,620	(1,406)
Total Housing	8,201	6,570	(1,631)
TOTAL	12,329	9,563	(2,766)
FUNDING			
DCLG Grant for DFG	330	301	(29)
Housing Ass Growth Area Funding	70	70	0
Other Government Capital Grants	33	33	0
ECC/Parish Contributions	260	270	10
Private Funding	378	300	(78)
Total Grants	1,071	974	(97)
Housing GF (Other Capital Receipts)	540	508	(32)
HRA (Other Capital Receipts)	0	83	83
Non Housing (Other Capital Receipts)	3,697	2,615	(1,082)
Total Capital Receipts	4,237	3,206	(1,031)
GF - RCCO	65	56	(9)
HRA - RCCO	2,050	2,050	0
HRA - MRR	4,906	3,277	(1,629)
Total Revenue Contributions	7,021	5,383	(1,638)
TOTAL	12,329	9,563	(2,766)

**CAPITAL PROGRAMME
2011/12 ACTUAL (PROVISIONAL)**

	2011/12 Revised £000	2011/12 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000
Finance & IT						
General IT	321	253	(68)		(71)	
Cash Receipting & Income System	12	9	(3)			
Atlas Benefit System	25	25	0			
Total	358	287	(71)	0	(71)	0
Corporate Support services						
Civic Office Works	304	231	(73)		(73)	
Building Improvement Programme - Leisure	68	15	(53)		(53)	
Environmental Improvements to Shops	30	26	(4)	(4)		
Energy Efficiency Measures	35	45	10	19	(9)	
Langston Road Redevelopment	54	7	(47)		(47)	
Pyrles Lane Redevelopment Purchases	21	0	(21)		(21)	
Fleet Ops MOT vehicle lift	24	0	(24)		(24)	
Total	536	324	(212)	15	(227)	0
Deputy Chief Executive						
Customer Services Trans Prog	14	14	0			
Limes Farm Hall Development	1,000	999	(1)		(1)	
Waltham Abbey All Weather Pitch	513	18	(495)		(495)	
Waltham Abbey Regeneration Scheme	45	58	13			13
Total	1,572	1,089	(483)	0	(496)	13
Environment & Street Scene						
Waste Management Vehicles & Equipt	1,141	949	(192)		(192)	
Fitness Equipment: Epping & Ongar	192	192	0			
W Abbey Sports Provision Feasibility	0	(23)	(23)	(23)		
Loughton Leisure Centre:Extension	0	(25)	(25)	(25)		
Loughton Leisure Centre:New Build	12	9	(3)	(3)		
Bobbingworth Tip	39	42	3			3
Parking & Traffic Schemes	71	78	7			7
N W Airfield Market Improvements	73	20	(53)		(53)	
Flood Warning System	25	0	(25)		(25)	
Grounds Maint Plant & Equipt	29	29	0			
Total	1,582	1,271	(311)	(51)	(270)	10
Planning & Economic Development						
Loughton Broadway TCE Phase 2	22	12	(10)		(10)	
Loughton Broadway CCTV	49	2	(47)		(47)	
Planning Services Capital Schemes	9	8	(1)	(1)		
Total	80	22	(58)	(1)	(57)	0
TOTAL NON-HOUSING PROGRAMME	4,128	2,993	(1,135)	(37)	(1,121)	23

**CAPITAL PROGRAMME
2011/12 ACTUAL (PROVISIONAL)**

	2011/12 Revised £000	2011/12 Actual £000	(Under) / Overspend £000	Savings/ Overspends £000	Carry Forwards £000	Brought Forwards £000
Housing General Fund						
Open Market Shared Ownership Scheme	235	61	(174)		(174)	
Housing Ass Growth Area Funding	70	70	0			
Home Ownership Grants Scheme	84	84	0			
Disabled Facilities Grants	330	304	(26)		(26)	
Other Private Sector Grants	290	312	22			22
Housing Estate Car Parking	166	119	(47)		(47)	
TOTAL HOUSING GENERAL FUND	1,175	950	(225)	0	(247)	22
Housing Revenue Account						
Springfields, Waltham Abbey *	28	-2	(30)	(30)		
Pyrles Lane House Purchase	239	0	(239)		(239)	
Heating/Rewiring *	1,557	1,430	(127)	(8)	(119)	
Windows/Roofs/Asbestos/Water Tanks *	746	821	75	9		66
Other Planned Maintenance	392	342	(50)	(3)	(47)	
Total Planned Maintenance	2,962	2,591	(371)	(32)	(405)	66
Structural Schemes	471	387	(84)	(3)	(81)	
Small Capital Repairs *	896	447	(449)		(449)	
Kitchen & Bathroom Replacements *	1,837	1,417	(420)		(420)	
Environmental Improvements	402	283	(119)	(45)	(74)	
Disabled Adaptations	423	459	36			36
Other Repairs and Maintenance *	35	36	1			1
TOTAL HRA	7,026	5,620	(1,406)	(80)	(1,429)	103
TOTAL HOUSING PROGRAMME	8,201	6,570	(1,631)	(80)	(1,676)	125
* EFDC Affordable Housing	5,338	4,149	(950)	(29)	(1,018)	67

CAPITAL RECEIPTS
2011/12 ACTUAL (PROVISIONAL)

	2011/12 Revised £000	2011/12 Actual £000	2011/12 Variation £000
Receipts Generation			
Housing Revenue Account	586	975	389
General Fund	0	51	51
Total Receipts	586	1,026	440
Receipts Analysis			
Usable Receipts	155	353	198
Payment to Govt Pool	431	673	242
Total Receipts	586	1,026	440
Usable Capital Receipt Balances			
Opening Balance	18,694	18,694	0
Usable Receipts Arising	155	353	198
Use of Other Capital Receipts	(4,237)	(3,206)	1,031
Closing Balance	14,612	15,841	1,229

MAJOR REPAIRS RESERVE
2011/12 ACTUAL (PROVISIONAL)

	2011/12 Revised £000	2011/12 Actual £000	2011/12 Variation £000
Opening Balance	6,540	6,540	0
Major Repairs Allowance	4,978	4,978	0
Use of MRR	(4,906)	(3,277)	1,629
Closing Balance	6,612	8,241	1,629

Report to the Finance & Performance Management Cabinet Committee



**Epping Forest
District Council**

Report reference: *FPM-000-2012*

Date of meeting: *25 June 2012*

Portfolio: Finance and Technology

Subject: Provisional Revenue Outturn 2011/12.

Responsible Officer: Peter Maddock (01992 564602)

Democratic Services Officer: Rebecca Perrin (01992 564246).

Recommendations/Decisions Required:

Recommendations/Decisions Required:

(1) That the overall 2011/12 revenue out-turn for the General Fund and Housing Revenue Accounts (HRA) be noted;

(2) That as detailed in Appendix D, the carry forward of £446,000 District Development Fund expenditure be noted ; and

(3) That a contribution is made from the HRA to the Insurance Fund to cover any potential asbestos claims relating to former employees.

Executive Summary:

This report provides an overall summary of the revenue outturn for the financial year 2011/12.

Reasons for Proposed Decision:

To note the provisional revenue outturn.

Other Options for Action:

No other options available.

Report:

General Fund

1. The table below summarises the revenue outturn for the General Fund and the consequential movement in balances for 2011/12.

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Net Expenditure after Adjustments	15,682	15,643	15,165	(517)	(478)
Government Grants and Local Taxation	15,511	15,712	15,712	(201)	-
(Contribution to)/from Balances	171	(69)	(547)	(718)	(478)
Opening Balances – 1/4/11	(8,570)	(8,570)	(8,570)	-	-
(Contribution to)/from Balances	171	(69)	(547)	(718)	(478)
Closing Balances – 31/3/12	(8,399)	(8,639)	(9,117)	(718)	(478)

2. Net expenditure for 2011/12 totalled £15.165 million, which was £517,000 (3.4%) below the original estimate and £478,000 (3.2%) below the revised. When compared to a gross expenditure budget of approximately £85 million, the variances can be restated as 0.6% and under 0.5% respectively.

3. 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	17,090	17,393	17,026	(64)	(367)
In Year Growth	486	1,102	1,112	626	10
In Year Savings	(1,894)	(2,852)	(2,973)	(1,079)	(121)
Total Continuing Services Budget	15,682	15,643	15,165	(517)	(478)
DDF – Expenditure	1,698	1,965	1,557	(141)	(408)
DDF – One Off Savings	(594)	(1,615)	(1,745)	(1,151)	(130)
Total DDF	1,104	350	(188)	(1,292)	(538)
Appropriations	(1,275)	(281)	735	2,010	1,016
Net Expenditure	15,511	15,712	15,712	201	-

Continuing Services Budget

4. CSB expenditure was £517,000 below the original estimate and £478,000 lower than the revised. Variances have arisen on both the opening CSB, £367,000 lower than the probable outturn and the in year figures, £111,000 lower than the probable outturn.

5. In common with recent years salary savings make up a proportion of this saving. Actual salary spending for the authority in total, including agency costs, was some £18.847 million

compared against an original estimate of £19.796 million. The saving of £949,000 was primarily spread over four directorates Housing, Environment and Street Scene, Planning and Economic Development and Office of the Chief Executive, though much of the latter has been treated as DDF. The largest monetary saving relates to Housing so broadly half of the overall saving fell on the Housing Revenue Account (HRA) or Housing Repairs Fund rather than on the General Fund. The saving was a little higher than in 2010/11 (4.8% compared to 4.0%) however a sizeable amount of this saving was built into the Probable Outturn. The saving over and above the probable outturn amounted to £199,000,(1.1%).

6. There were a number of other CSB savings when compared to the revised, these include:

- (a) Some unspent monies relating to the corporate improvement budget (£33,000)
- (b) Building Maintenance (£25,000)
- (c) A few NNDR reductions (£24,000)
- (d) Various savings on recruitment advertising, postage and stationery within directorate admin budgets. (£24,000).
- (e) A significant number of other budgets showing underspends of between £6,000 and £12,000.
- (f) There was also a reduction in the Provision for bad and doubtful debts of £63,000. The external auditors had requested the General Fund provision be reviewed and this has been carried out. The reduction represents 3.5% of the provision that existed at the start of the financial year.

7. The original in year CSB savings figure of £1,408,000 became an in year savings figure of £1,750,000. The main reasons related to the savings on the waste management contract and the inclusion of the New Homes Bonus but this was offset to a degree by the decision to build the whole of the pension deficit payments into the CSB. Given that the capitalisation direction applied for in 2011/12 was refused this was considered the appropriate prudent step to take in the circumstances. In the event savings were higher than both at £1,861,000, due in the main to the full saving on the cessation of the contribution toward the community support officers being achieved earlier than expected. Full details of items within the CSB growth figures can be found at appendix A.

District Development Fund

8. Net DDF expenditure was expected to be £1,104,000 in the original estimate and £350,000 in the probable outturn. In the event the DDF showed net income of £188,000. This is £1,292,000 below the original and £538,000 below the revised. There are requests for carry forwards totalling £446,000 and therefore the variation actually equates to a £92,000 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 probable outturn.

9. The DDF reduced between the Original and Revised position by some £754,000, this was due to a mixture of items brought forward, rephased into future years and new items identified during 2011/12, the largest item introduced into the revised estimates was a credit of £249,000 for a VAT refund relating to trade waste income originating between 1973 and 1996. The final figure was in line with this. There was also anticipated to be a substantial reduction in investment income, slippage on the Local Plan budget and savings as a result of not having a permanent Chief Executive.

10. Corporate Support Services. Finance and ICT and Planning and Economic Development saw variations in excess of £100,000 on their DDF when compared to the probable outturn. Within Corporate Support Services the main variation related to the issue surrounding personal search charges within Local Land Charge. This is still ongoing and the allowance

within the DDF is requested for carry forward. In Finance and ICT there are two quite large variations. The anticipated allowance required for the new concessionary fare arrangements will not be required and whilst ongoing court cost income from Council Tax Collection is expected to reduce the total income in 2011/12 was better than expected. It is felt the additional income though is of a one off nature. The main variation within Planning services relates to slippage within the Local plan budget. This issue was considered in some detail by Cabinet on 11 June 2012.

11. Appendix D lists the DDF items requested for carry forward but none of these is more than 2 years old.

Appropriations

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

Housing Revenue Account

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

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Housing Revenue Account					
Revenue Expenditure	13,416	13,154	12,866	(550)	(288)
HRA Subsidy Payable	11,312	11,342	11,304	(8)	(38)
Depreciation	8,904	12,893	10,032	1,128	(2,861)
Total Expenditure	33,632	37,389	34,202	570	(3,187)
Gross Dwelling Rents	27,502	27,544	27,538	(36)	6
Other Rents and Charges	2,980	2,815	2,741	239	74
Total Income	30,482	30,359	30,279	203	80
Net Cost of Service	3,150	7,030	3,923	773	(3,107)
Interest and Other Transfers	(750)	(590)	(637)	113	(47)
Interest Payable	0	0	61	61	61
Transfer from Major Repairs Reserve	(3,998)	(7,965)	(5,104)	(1,106)	2,861
Net Operating Income	(1,598)	(1,525)	(1,757)	(159)	(232)
Appropriations					
Capital Expenditure	2,050	2,050	2,050	-	-
Charged to Revenue					
Transfer to Insurance Fund	0	0	650	650	650
Other	130	424	450	320	26
Deficit/(Surplus) for Year	582	949	1,393	811	444

Opening Balance – 1/4/11	(5,887)	(5,887)	(5,887)	-	-
Deficit/(Surplus) for year	582	949	1,393	811	444
Closing Balance – 31/3/12	(5,305)	(4,938)	(4,494)	811	444

14. A Deficit within the HRA of £582,000 and £949,000 was expected within its original and revised revenue budgets respectively, the actual outturn was a deficit of £1,393,000.

15. There has for sometime been a slight possibility that the Council might become liable for the settlement of claims relating to Mesothelioma. There have been court proceeding in an attempt to ascertain whether liability to settle any claims rests with the Councils current insurers or the insurers at the time of employees exposure to the risk. On 28 March 2012 judgement was passed that liability rests with the insurers at the time of potential exposure. The insurers at the time are no longer trading as such and it is unlikely that there are sufficient assets to meet the totality of any claims, which will therefore mean some liability if not all will fall on the scheme creditors of which this Council is one. The amount involved is over £600,000 and given that the claims relate to former Housing DLO employees it is felt that provision should be made within the Insurance fund for this eventuality by providing £650,000 from the Housing Revenue Account. Any eventual liability that crystallises can then be charged to the Fund and amounts remaining returned to the HRA. This charge was not included in either the Original Estimate or Probable Outturn due to the fact that this outcome was unknown until the year end and is reported separately above.

16. There were a number of savings making up the underspend on general expenditure though around half of this was identified when the budget was updated. The most significant areas when compared to the Probable Outturn were Heating and lighting costs (£86,000), Choice based lettings and other allocation related costs (£32,000) Piper Alarm equipment (£22,000), Computer system upgrades (£13,000), Grounds Maintenance (£13,000) and Employee related costs generally.

17. The depreciation charge relating to Council Dwellings has been amended as there is a requirement to review useful lives of key components annually. This review has reduced the depreciation charge from that in the Probable Outturn however this has no overall effect on the HRA as an equivalent amount is reversed out on the line 'transfer for Major Repairs Reserve'.

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 and Greener Implications:

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

Consultation Undertaken:

None

Background Papers:

Final Accounts working papers held in Accountancy.

Impact Assessments:

Risk Management

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

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties; reveal any potentially adverse equality implications?

No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?

No

What equality implications were identified through the Equality Impact Assessment process?

None

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

N/A

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2011/12 £000's	Probable 2011/12 £000's	Actual 2011/12 £000's	Variance from Probable £000's
Chief Executive	Internal Audit	Consultants Fees- Saving		(24)	(32)	(8)
	Directorate Savings	General		(12)	(12)	-
	Total Chief Executive		0	(36)	(44)	(8)
Corporate Support Services	Business Premises	Transfer to General Fund from HRA	(1,429)	(1,412)	(1,415)	(3)
	Civic Offices	Car Park Rental - Black Lion	(5)	(5)	(5)	-
	Estates & Valuation	Additional Fees from re-assignments etc		(8)	(6)	2
	Fleet Operations	MOTs - Reduced Income		25	36	11
	Industrial Estates- Brooker Rd	Increased Rental Income	(10)	(8)	(40)	(32)
	Industrial Estates- Oakwood Hill	Reduced/(Increased) Rental Income	4	(13)	(15)	(2)
	Industrial Estates - O Hill Workshops	Reduced Rental Income	4			-
	Industrial Ests- Lang Road Seed Bed	Reduced Rental Income		8	(1)	(9)
	Langston Road Depot	WRVS Termination of lease	32	32	32	-
	Local Land Charges	Removal of Personal Search chges (LLC Amendment Rules 2010)	35	35	19	(16)
	Local Land Charges	ECC Charge for highways LLC search		6	9	3
	Offices & Depots	Gas & Electricity		(42)	(42)	-
	Offices & Depots	NNDR Re-assessment	63	63	63	-
	Directorate Savings	General	(37)	(85)	(85)	-
	Total Corporate Support Services		(1,343)	(1,404)	(1,450)	(46)
Deputy Chief Executive	All Weather Pitch	Townmead Project	(17)			-
	DCE directorate	Savings	(100)	(136)	(136)	-
Total Deputy Chief Executive		(117)	(136)	(136)	0	

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service		Original 2011/12 £000's	Probable 2011/12 £000's	Actual 2011/12 £000's	Variance from Probable £000's
Environment & Street Scene	Contaminated Land & Water Quality	Contaminated land investigations		(26)	(26)	-
	Engineering, Drainage & Water	Deletion of Drainage Technician post		(12)	(12)	-
	Food Safety	Inspections		(7)	(7)	-
	Grounds Maintenance	Fuel		11	15	4
	Leisure Facilities	Loughton Leisure management fee reduction	(75)	(75)	(75)	-
	Leisure Facilities	Epping Sports Centre management fee reduction	(11)	(6)	(10)	(4)
	Leisure Facilities	Ongar Leisure Centre management fee reduction	(7)	(8)	(11)	(3)
	Naming and Numbering	Introduction of charging		(3)	(3)	-
	North Weald Airfield	Increase in Events Income		(13)	(13)	-
	North Weald Airfield	Increase in Market Income		(14)	(14)	-
	North Weald Airfield	Increase in Maintenance cost		19	26	7
	North Weald Airfield	Increase in NNDR		18	20	2
	Off Street Parking	Fluctuations in NDR	15	10	10	-
	Off Street Parking	Loss of income through VAT increase	12	12	12	-
	Off Street Parking	Contract allocations / Change of Service		(34)	(33)	1
	Off Street Parking	Drop in PCN income		120	112	(8)
	Pest Control	Cessation of contract		(25)	(25)	-
	Safer Communities	Reduction in PCSO's	(29)	(29)	(92)	(63)
	Safer Communities	Reduction in Contributions	1	-	-	-
	Waste Management	Contract savings		(213)	(207)	6
	Waste Management	Gate fees		(128)	(128)	-
	Waste Management	Advertising		(3)	(3)	-
	Waste Management	Publicity		(20)	(14)	6
	Waste Management	Abandoned vehicles		(15)	(15)	-
	Waste Management	Wheeled Bin Maintenance	8	8	9	1
	Directorate Savings	General	(18)	(56)	(56)	-
	Total Environment & Street Scene			(104)	(489)	(540)
Finance & ICT	Council Tax Collection	Reduction in court cost income		30	30	-
	Finance Miscellaneous	Decrease in Employers Pension Conts (Act Val 2010)	(10)	(10)	(10)	-
	Housing Benefits	Housing Benefit Admin Subsidy settlement reductions	25	25	25	-
	Housing Benefits	Limes Farm Area Office	7	-	-	-
	ICT	Equipment		(20)	(20)	-
	Mobile Telephones	Saving from New contract (T Mobile to O2)		(6)	(8)	(2)
	NNDR	Reduction in court cost income	2	-	-	-
	Revenues	Additional postage costs		5	1	(4)
	Directorate Savings	General	(24)	(32)	(32)	-
	Total Finance and ICT			0	(8)	(14)
Housing	Directorate Savings	General	(15)	(15)	(15)	-

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service	Original 2011/12 £000's	Probable 2011/12 £000's	Actual 2011/12 £000's	Variance from Probable £000's
	Total Housing	(15)	(15)	(15)	

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service	Original 2011/12 £000's	Probable 2011/12 £000's	Actual 2011/12 £000's	Variance from Probable £000's
Planning & Economic Development	Building Control Ring Fenced Acct			10	2
	Building Control Ring Fenced Acct			(10)	(2)
	Countrycare			(7)	-
	Development Control			(100)	-
	Development Control			(10)	-
	Planning Appeals			(5)	-
	Directorate Savings			(10)	-
Total Planning & Economic Development		(107)	(32)	(32)	0
Other Items	Investment Interest			278	-
	New Homes Bonus			(295)	-
	Pensions			564	-
Total CSB		(1,408)	(1,750)	(1,861)	(111)

Overspends/Income not achieved 45

Underspends/ Income Overachievement (156)

Net Underspend (111)

DISTRICT DEVELOPMENT FUND

Directorate	Description	2011/12					over/(under)spend	2012/13		2013/14	2014/15	
		Original	Probable	Actual	Difference	C/Fwd		Estimate	Adjusted	Estimate	Estimate	
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	
Chief Executive	Corporate Management		(185)	(184)	1					0		
	Corporate Policy Making		150	119	(31)	31	-		31			
	Corporate Policy Making			(150)	(150)	-	-		0			
	Elections		160	148	148	-	-		0			
	Elections	Government Referendum on the Voting system- Re-imburement	(160)	(148)	(148)	-	-		0			
	Elections	District Elections- Saving due to multiple elections		(45)	(40)	5			0			
	Elections	Police & Crime Commissioner Elections							148	148		
	Elections	Police & Crime Commissioner Elections - Re-imburement							(148)	(148)		
	Elections	District Elections- Additional cost due to No multiple elections							18	18		
	Grants to Voluntary Orgs	Furniture Exchange Scheme		20	0	(20)	20	-		20		
	Members	Standards Committee other rechargeable investigations		(3)	(3)	-	-			0		
	Total Chief Executive		0	(213)	(258)	(45)	51	6	18	69	0	0
	Corporate Support Services	Civic Offices		6	5	4	(1)	1	-		1	
Emergency Planning		ECC charge for Emergency Planning Resource		(7)	(7)	-	-		-			
Estates & Valuation		Consultant's fees Legal & Taxation-Langston Rd Project		25	0	(25)		(25)		-		
Estates & Valuation		Council Asset Rationalisation	35	132	94	(38)	32	(6)	205	237		
Estates & Valuation		Council Asset Rationalisation HRA Contribution		(19)	(16)	3	(3)		(13)	(16)		
Greenyard Waltham Abbey		Reduced Rental Income		8	10	2		2	5	5		
Industrial Estates- O Hill Workshops		Reduced Rental Income		20	11	(9)		(9)		-		
Industrial Estates- Brooker Road		Additional Rental Income			(8)	(8)		(8)		-		
Local Land Charges		Increased Income		(63)	(70)	(7)		(7)		-		
Local Land Charges		Removal of Personal Search charges(Claims) (LLC Amendment Rules 2010)		100	0	(100)	100	-		100		
Non HRA Building Maintenance		Planned Building Maintenance Programme	15	124	51	(73)	73	-	45	118	19	10
Office Accommodation		Essential Work to Civic Offices	65	65	65	-	-	-		-		
Total Corporate Support Services			121	390	134	(256)	203	(53)	242	445	19	10
Deputy Chief Executive	Community & Culture	One-off savings to fund redundancy 2012/13			(7)	(7)	7	-	0	7		
	Deputy Chief Executive	Externally Funded Projects	75	53	123	70		70	38	38		
	Deputy Chief Executive	Externally Funded Projects	(75)	(53)	(123)	(70)		(70)	(38)	(38)		
	Limes Farm Hall	Costs of Management/Admin/Mtc/Repairs	19	19	19	-		-		-		
	NWA Strategy Action Plan	North Weald Airfield Action Plan.	2	1	1	-		-		-		
	NWA Strategy Action Plan	Aviation Consultant	20						20	20		
	Public Relations	Improvements to Main Reception Area	3	3	3	-		-		-		
	Public Relations & Information	Website Officer	25	14	14	-		-	11	11	11	11
	Youth Council	Youth Council	12	12	12	-		-	12	12		
	Total Deputy Chief Executive		81	49	42	(7)	7	0	43	50	11	11

DISTRICT DEVELOPMENT FUND

Directorate	Description	2011/12					2012/13		2013/14	2014/15	
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Environment & Street Scene	Abandoned Vehicles		4	0	(4)	4	-	4	8		
	Abandoned Vehicles			0	-		-				
	Contaminated Land & Water Quality	3	24	(12)	(36)	24	(12)	25	49		
	Food Safety		6	6	-		-	4	4		4
	Highways			(16)	(16)		(16)				
	Inspection of Workplaces			27	27		27				
	Leisure Facilities			10	-		-	5	5		
	Leisure Facilities			2	2	(2)	-	2	-		
	Leisure Facilities			0	-		-	3	3		
	Leisure Facilities		(17)	(17)	-		-				
	Leisure Facilities			(12)	(12)		(12)				
	North Weald Airfield		(18)	(18)	(16)	2	2				
	North Weald Airfield			(5)	(5)		-				
	North Weald Airfield		34	34	34	-	-	24	24	14	4
	North Weald Airfield			24	24	-	-	72	72		
	North Weald Airfield			5	5	-	-				
	North Weald Airfield					-	-	3	3		3
	Off Street Parking		(40)	(40)	(40)	-	-				
	Off Street Parking				(24)	(24)	(24)				
	On Street Parking			22	0	(22)	(22)	21	21		
	Parks & Grounds		3	10	9	(1)	(1)	10	10		
	Parks & Grounds		(3)	(10)	(9)	1	1	(10)	(10)		
	Parks & Grounds				9	9	9				
	Pollution Control			5	5	-	-				
	Waste Management		(102)	(184)	(155)	29	29	(184)	(184)		
	Waste Management			5	5	-	-				
	Waste Management			10	5	(5)	5	10	15		
Waste Management			10	0	(10)	10	10	20			
Waste Management			3	0	(3)	3	3	6			
Total Environment & Street Scene		(113)	(102)	(165)	(63)	44	(19)	2	46	18	7
Finance & ICT	Concessionary Fares	72	72	0	(72)	10	(62)	5	15		
	Concessionary Fares	(50)	(45)	(45)	-		-				
	Council Tax Collection		8	3	(5)	5	-		5		
	Council Tax Collection			(44)	(44)		(44)				
	Housing Benefits		3	2	(1)		(1)				
	Housing Benefits		2	2	-		-				
	Housing Benefits		(15)	(5)	10		10				
	Housing Benefits		(3)	(3)	-		-				
	Housing Benefits		15	9	(6)		(6)	20	20		
	Housing Benefits		(1)	(5)	(4)	0	-	(3)	(3)		
	Housing Benefits		1	1	-	4	-	3	7		
	ICT		(5)	(5)	-		-	(2)	(2)		
	ICT			(16)	(16)		(16)				
	Insurance Services			(6)	(6)		-	(6)	(6)		
	NNDR						-	9	9		
	Procurement		(10)	(8)	(3)		(3)	(9)	(9)		
	Total Finance & ICT		27	21	(120)	(141)	19	(122)	17	36	0
Housing	Handy Person Scheme	10	5	1	(4)	4	-	15	19		
	Homelessness	26	26	26	-		-	26	26		
	Homelessness	(26)	(26)	(26)	-		-	(26)	(26)		
	Homelessness	26	26	26	-		-	26	26		
	Homelessness	(26)	(26)	(26)	-		-	(26)	(26)		
	Homelessness			4	4		4				
	Homelessness			(4)	(4)		(4)				
	Private Sector Housing	52	28	41	13	(13)	-	28	15		
	Private Sector Housing	27					-	27	27		
	Handyperson Scheme	15	19	13	(6)	6	-		6		
	Total Housing	104	52	55	3	(3)	0	70	67	0	0

DISTRICT DEVELOPMENT FUND

Directorate	Description	2011/12					2012/13		2013/14	2014/15	
		Original	Probable	Actual	Difference	C/Fwd	over/(under)spend	Estimate	Adjusted	Estimate	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planning & Economic Development	Building Control Group			Salary saving re vacant posts (net of Consultants)	-		-	(63)	(63)		
	Building Control Group			Salary saving re vacant posts Ring Fenced Element	-		-	42	42		
	Conservation Policy	10		Technical Support Officer -Conservation	-		-	-	-		
	Conservation Policy			Historic Buildings Grant	(3)	(3)	3	-	3		
	Countrycare		1	BRIE - SLA	0	(1)	1	4	5	4	4
	Countrycare			Protected species/habitat related consultation	-		-	9	9	9	9
	Development Control	51	26	Contingency for Appeals	(1)		(1)	25	25		
	Development Control		(75)	Fees & Charges-additional large applications	(51)		24	-	-		
	Development Control		(10)	Pre Application Consultants Fees - saving	-		-	-	-		
	Development Control		5	Pre Application Fees Reduction	8	3	3	-	-		
	Development Control		(10)	Publicity	(12)	(2)	(2)	-	-		
	Economic Development		2	Chamber of Commerce	2	-	-	-	-		
	Economic Development	4		Enhanced Business Contacts	-		-	-	-		
	Economic Development	9	11	Town Centre Manager	-		-	-	-		
	Economic Development	12		LABGI regeneration	-		-	12	12		
	Economic Development	3	3	Economic Development Strategy	(3)	3	-	3	6		
	Forward Planning			Administration Assistant	-		-	21	21		
	Forward Planning	395	165	Local Plan	(93)	93	-	586	679	100	
	Forward Planning	35	24	Senior Planner	-		-	22	22		
	Planning Services	7		Planning Delivery Grant 4	-		-	17	17		
	Planning Services			Records Scanning	(25)	25	-	-	25		
	Tourism	5	5	Waltham Abbey Tourist Information Centre	-		-	-	-		
	Town Centre Enhancements			Waltham Abbey Regeneration Projects	-		-	46	46		
	Town Centre Enhancements	12		Town Centre Support	-		-	-	-		
	Total Planning & Economic Development		543	147	46	(101)	125	24	724	849	113
Total Service Specific District Development Fund		763	344	(266)	(610)	446	(164)	1,116	1,562	161	41
Other Items	Capital Expenditure Funded from Revenue	22	65	56	(9)		(9)	13	13		
	Council Tax Freeze						-	(204)	(204)		
	LABGI Contribution	40	40	40	-		-	-	-		
	Local Services Support Grant		(117)		117		117	-	-		
	Lost Investment Interest	363	342	371	29		29	267	267	217	67
	Interest Impairment Reversal			(61)	(61)		(61)	-	-		
	Second Homes Discount Allowance	(84)	(75)	(75)	-		-	(75)	(75)		
	VAT Refund		(249)	(253)	(4)		(4)	-	-		
Total District Development Fund		1,104	350	(188)	(538)	446	(92)	1,117	1,563	378	108

DISTRICT DEVELOPMENT FUND

Service	2011/12 Original £000	2011/12 Probable £000	2011/12 Actual £000	Over/(Under) spend £000	Carry Forward £000	2012/13 Original £000	2012/13 Updated £000
Chief Executive	0	(213)	(258)	6	51	18	69
Corporate Support Services	121	390	134	(53)	203	242	445
Deputy Chief Executive	81	49	42	0	7	43	50
Environment & Street Scene	(113)	(102)	(165)	(19)	44	2	46
Finance & ICT	27	21	(120)	(122)	19	17	36
Housing	104	52	55	0	(3)	70	67
Planning & Economic Development	543	147	46	24	125	724	849
Total DDF Expenditure	763	344	(266)	(164)	446	1,116	1,562
Funding Analysis							
Transfer from DDF							
Transfer to/(from) General Fund	763	344	(266)			1,116	1,562
Total DDF Funding	763	344	(266)			1,116	1,562
DDF Earmarked Reserve							
Balance B/F	3,269	3,269	3,269			2,919	3,457
Capital Expenditure Funded from Revenue	22	65	56			13	13
Council Tax Freeze						(204)	(204)
LABGI Contribution	40	40	40				
Local Services Support Grant		(117)					
Lost Investment Interest	363	342	371			267	267
Investment impairment reversal			(61)				
Second Homes Discount Allowance	(84)	(75)	(75)			(75)	(75)
VAT Refund		(249)	(253)				
Transfer Out	763	344	(266)			1,116	1,562
Balance C/F	2,165	2,919	3,457			1,802	1,894

Appendix D

DISTRICT DEVELOPMENT FUND 2011/12 - 2012/13

Directorate	Description	C/Fwd £000's	Year Approved
Chief Executive	Efficiency Challenge Grant (RIEP)	31	2011
	Furniture Exchange Scheme	20	2012
		51	
Corporate Support Services	Climate Change Smart-metering	1	2011
	Council Asset Rationalisation	32	2011
	Council Asset Rationalisation HRA Contribution	(3)	2011
	Removal of Personal Search charges (LLC Amendment Rules 2010)	100	2010
	Planned Building Maintenance Programme	73	2011
		203	
Deputy Chief Executive	One-off savings to fund redundancy 2012/13	7	2012
		7	
Environment & Street Scene	Abandoned vehicles contract	4	2011
	Contaminated land investigations	24	2011
	"Look and Feel"	(2)	2011
	Wheeled bin replacements	5	2011
	Publicity	10	2011
Advertising	3	2011	
		44	
Finance & ICT	New National Scheme - Costs	10	2010
	Legal Fees re Bailiffs in Liquidation	5	2011
	Atlas Project Expenditure	4	2011
		19	
Housing	ECC re. Mobile Homes/Sites Improvements	4	2011
	House Condition Survey	(13)	2010
	ECC re. Additional Handyperson Scheme	6	2011
		(3)	
Planning & Economic Development	Historic Buildings Grant	3	2012
	BRIE - SLA	1	2011
	Economic Development Strategy	3	2010
	Local Development Framework	93	2012
	Waltham Abbey Tourist Information Centre	25	2012
		125	
		446	

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