

**FINANCE, PERFORMANCE MANAGEMENT, & CORPORATE SUPPORT
SERVICES PORTFOLIO**

ESTIMATES 2008/09

Finance, Performance Management & Corporate Support Services

Revenue Budget 2008/09

Introduction

The Portfolio is responsible for the following services.

Housing Benefits and Fraud Investigation
Local Taxation
Industrial Estates and Land and Property
Local Land Charges and other miscellaneous finance activities
Finance Support Services
Other Corporate Support Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2007. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – these are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services – The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services - Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Finance, Performance Management and Corporate Support Services

General Fund Estimate Summary

2006/07	2007/08			2008/09		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
835	754	804	Housing Benefits	36,228	35,483	745
1,074	1,082	1,154	Local Taxation	1,686	544	1,142
(850)	(829)	(782)	Land & Property	300	1,081	(781)
(962)	(174)	209	Other Activities	527	400	127
97	833	1,385	Total (Transferred to GF Summary)	38,741	37,508	1,233
Support and Trading Services						
1,364	1,425	1,412	Finance Support Services	1,566	104	1,462
1,079	1,208	1,079	Legal & Administration Services	1,290	74	1,216
1,612	1,676	1,644	Accommodation Services	1,874	18	1,856
3,665	3,958	4,085	Other Support Services	4,437	10	4,427
(2,489)	(2,665)	(2,650)	Recharged to this Portfolio	(2,955)	(66)	(2,889)
(5,231)	(5,602)	(5,570)	Recharged to other Portfolios	(6,212)	(140)	(6,072)
0	0	0	Total	0	0	0
97	833	1,385	Portfolio Total	38,741	37,508	1,233
434	747	1,224	Continuing Services Budget			599
113	71	75	Continuing Services Budget - Growth			174
(393)	(100)	(188)	Continuing Services Budget - Savings			(11)
154	718	1,111	Total Continuing Services Budget			762
333	282	461	District Development Fund - Expenditure			471
(390)	(167)	(187)	District Development Fund - Savings			0
(57)	115	274	Total District Development Fund			471
97	833	1,385	Portfolio Total			1,233

Finance and Performance Management & Corporate Support Services

Development Fund & Growth Items

		Original 2007/08 £000's	Revised 2007/08 £000's	Original 2008/09 £000's
CSB Growth Items				
Energy Sites	Energy costs	44	26	
Finance Miscellaneous	Increase in Ers Pension Conts (Act Val 2007)			92
Finance Miscellaneous	Savings on office computer equipment	(38)	(38)	
Finance Miscellaneous	Saving on photocopier contract	(4)	(4)	
Finance Miscellaneous	Saving on mobile phone contract	(35)	(30)	(5)
District Audit	Increase in District Audit Fees			20
Housing Benefits	HB admin subsidy settlement reductions			22
Housing Benefits	Non HRA rent rebates		(85)	
Local Taxation	NDR reduction in court cost fees	(2)	13	
Local Taxation	Council Tax increase in court cost fees	(21)		
Housing Benefits/Local Taxation	New Revenues and benefits system	16	16	16
Brooker Road Industrial Estate	Rent income		(6)	
Oakwood Hill Industrial Estate	Rent income		7	
Langston Road Industrial Estate	Rent income		2	24
Oakwood Hill Workshop Units	Rent income		(17)	
David Lloyd Centre	Commission & rent reviews		(8)	
Office Accommodation	Additional costs of reletting office cleaning contract	7	7	
Other Support Services	Building maintenance	4	4	
		(29)	(113)	169
Car Leasing	Amendments to scheme*	(10)	(18)	(6)
Investment Income	Extra interest income**		(102)	
		(39)	(233)	163
		Original 2007/08 £000's	Revised 2007/08 £000's	Original 2008/09 £000's
Development Fund Items				
Accountancy	VAT Consultants		3	
Estates Management	Langston Road Industrial Estate - development proposals		39	
Estates Management	Consultants fees/site surveys Langston Rd Dpt		20	
Unappropriated Land	Consultants fees development potential council car parks		26	
Non HRA Building Mtce	Planned building maintenance programme			130
Finance Miscellaneous	Finance System outstanding commitments	20	20	14
Finance Miscellaneous	Asset Register		20	
Housing Benefits	Housing Benefit Admin Grant (New Formula)	(44)	(44)	
Housing Benefits	Grant - Verification Framework	(123)	(123)	
Housing Benefits	Welfare Reform start up costs		6	
Housing Benefits	Local Housing Allowance Implementation Grant		(108)	
Housing Benefits	Local Housing Allowance Implementation costs		108	
Housing Benefits	HBS/IAD Scan Funding Grant		(14)	
Housing Benefits	HBS/IAD Scan Funding Costs		14	
Housing Benefits	Electronic document management		8	7
Housing Benefits	Cover for maternity leave	40	40	
Housing Benefits/Local Taxation	Replacement Revenues & Benefits ICT system	80	106	40
Insurance/Risk Management	Implementation of Risk Management Strategy	9	3	
Legal Services	Data capture re Land Terrier Records	9		11
Legal Services	Computerisation of Land Terrier Records	17		17
Legal Services	Registration of Unregistered Titles	41		42
Legal Services	Office equipment			3
Local Land Charges	Reduced income		57	
Local Land Charges	Reduced search costs payable to ECC		(20)	
Office Accommodation	Potential accommodation changes		27	30
Office Accommodation	Essential works to Civic Offices	66	71	77
Office Accommodation	Comfort cooling		10	100
Office Accommodation	Newt Pond boundary wall repair		5	
		115	274	471
Investment Income	Extra interest income**		(312)	
		115	(38)	471

* This item relates to an overhead account, and as such does not appear as a separate item on any individual sheet.

** This item does not appear as a separate item on any individual sheet as it does not relate to a specific Portfolio budget.

Finance, Performance Management & Corporate Support Services

Housing Benefits

Rent Rebates

The estimate for Rent Rebates granted in the current year has increased by over 6% on 2006/07, and for 2008/09 this figure has been increased by 5%. This is due to rent increases resulting from rent restructuring as per social rent reform guidelines with the related grant entitlement reassessed on the basis of the mid year estimate provided to DWP. There is no significant net change to the budget.

Council Tax Benefits

The estimate for Council Tax Benefits granted in the current year has increased by around 7% on 2006/07, with the related grant entitlement reassessed on the basis of the mid year estimate provided to DWP. In 2008/09 council tax increases have been assumed at 5%.

Rent Allowances

The estimate for Rent Allowances granted in the current year has increased by around 7% on 2006/07 with the related grant entitlement reassessed on the basis of the mid year estimate provided to DWP. This figure has been increased for inflation by 5%, which is in line with general increases in the private rented sector.

Non HRA Rent Rebates

This relates to homeless people placed in Bed and Breakfast accommodation. The estimates for the current year revised and 2008/09 show a reduction of over 40% on 2006/07 actual, which is due to proactive advice and management procedures resulting in shorter stays prior to establishing placements in permanent accommodation such as Housing Association properties. A CSB Saving is included in the current year of £85,000 for this change.

Benefits Administration

From 2006/07 administration subsidy has been distributed as a single figure and includes Verification Framework funding. The combined funding gives Local Authorities flexibility to fund their administration and security of benefits in accordance with local circumstances. CSB growth items are included for the reduction in specific grant for administration costs (£22,000 2008/09 & £20,000 2009/10). DDF is included for £40,000 in the current year for staff cover for maternity leave. A DDF item is included in the current year and 2008/09 relating to a replacement ICT system. CSB Growth is also included for the new system. DDF grant and related implementation costs of £108,000 are included in the current year for the new Local Authority Housing benefit procedures due to be implemented from April 2008.

Fraud Investigation

The increased costs on current year revised and 2008/09 relate to a reapportionment of staff costs relating to the Housing Benefit Group.

Finance, Performance Management and Corporate Support Services

Housing Benefits

2006/07	2007/08			2008/09		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Revised</i> <i>Estimate</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
(74)	(96)	(86)	Rent Rebates	12,931	13,022	(91)
(153)	(83)	(84)	Council Tax Benefit	8,423	8,511	(88)
(149)	(162)	(142)	Rent Allowances	12,905	13,053	(148)
187	195	110	Non-HRA Rent Rebates	200	90	110
(189)	(146)	(202)	Total Benefits	34,459	34,676	(217)
829	724	794	Benefit Administration	1,465	707	758
195	176	212	Fraud Investigation	304	100	204
1,024	900	1,006	Total Administration	1,769	807	962
835	754	804	Total (Transferred to Summary)	36,228	35,483	745
817	833	941	Continuing Services Budget			688
22	8	8	Continuing Services Budget - Growth			30
0	0	(85)	Continuing Services Budget - Savings			0
839	841	864	Total Continuing Services Budget			718
160	80	107	District Development Fund - Expenditure			27
(164)	(167)	(167)	District Development Fund - Savings			0
(4)	(87)	(60)	Total District Development Fund			27
835	754	804	Portfolio Total			745

Finance, Performance Management & Corporate Support Services

Local Taxation

Council Tax & NNDR Collection

The budget comprises the administration costs relating to the collection of Council Tax and Non-Domestic Rates.

The CSB saving of £21,000 included in the current year, for an increase in Council Tax court costs, did not materialise due to an increase in collection rates as fewer summonses were sent out, and consequently less income was received from summons and liability order costs.

The CSB saving of £2,000 for additional NDR court costs fees also failed to materialise for the same reason as Council Tax, and a CSB growth item for £13,000 is now included for the reduction in court cost fees.

A DDF item is included in the current year 2008/09 and 2009/10 relating to a replacement Local Taxation and Benefits ICT system. CSB Growth is also included for the new system.

Finance, Performance Management and Corporate Support Services

Local Taxation

2006/07	2007/08			2008/09		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
1,034	1,043	1,084	Council Tax Collection	1,433	341	1,092
40	39	70	NNDR Collection	253	203	50
1,074	1,082	1,154	Total (Transferred to Summary)	1,686	544	1,142
1,193	1,057	1,080	Continuing Services Budget			1,114
0	8	21	Continuing Services Budget - Growth			8
(122)	(23)	0	Continuing Services Budget - Savings			0
1,071	1,042	1,101	Total Continuing Services Budget			1,122
3	40	53	District Development Fund - Expenditure			20
0	0	0	District Development Fund - Savings			0
3	40	53	Total District Development Fund			20
1,074	1,082	1,154	Portfolio Total			1,142

Finance, Performance Management & Corporate Support Services

Land and Property

Industrial Estates

The budget comprises commercial property at Oakwood Hill, Brooker Road, North Weald, and Langston Road industrial estates.

Brooker Road

Additional income of £6,000 is included in the current year revised budget.

Langston Road

CSB growth of £2,000 in the current year and £24,000 in 2008/09 is included for the discontinuance of the temporary car parking lease due to the sale of the T11 site. A DDF item of £39,000 is included in the current year for initial costs relating to development proposals for Langston Road Industrial Estate.

Oakwood Hill Industrial Estate & Workshops

CSB growth of £7,000 is included in the current year for a reduction in rent resulting from changes in tenancies. Additional CSB income of £17,000 is included in the current year for additional rent income relating to the workshop units where reviews have been carried out and new tenancies agreed.

Unallocated Land and Buildings Management

The budget contains the cost of unallocated land, depot and office space, which is no longer allocated to a particular service and will be considered for alternative use, or sale.

External letting income from Waltham Abbey Town Council, Essex County Libraries, WRVS, is included in respect of external charges for use of depot space at various locations.

Unapportioned vacant depot space has increased for part of the current year and 2008/09 as a result of a change in refuse contractors, where previously additional depot office space at Langston Road depot was let to SHWM, and a termination of a lease at Townmead Depot where the Council's external tree contractor has moved to larger premises. Unapportioned Office space has also increased for 2008/09 due to the discontinuance of compensation of £35,000 from Essex County Council which related to the office space previously occupied by the Highways staff prior to being transferred to Essex County Council.

DDF items are included in the current year for £46,000 for Consultants fees relating to development potential of car parks and site surveys for Langston Road depot.

David Lloyd Centre

This budget relates to the Council's share of income and expenditure relating to the David Lloyd Centre. The agreement entitles the Council to receive a basic rent and 1.5% commission on turnover. Additional CSB income of £8,000 is included in the current year relating to the car parking lease rent review, and additional commission for previous years.

Other Land and Property

This budget relates to general way-leaves receivable and the property at Greenyard, Waltham Abbey.

Finance, Performance Management and Corporate Support Services

Land and Property

2006/07	2007/08			2008/09		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Revised</i> <i>Estimate</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
(177)	(172)	(180)	Brooker Road	28	206	(178)
(132)	(145)	(105)	Langston Road	11	130	(119)
(337)	(342)	(336)	Oakwood Hill	17	352	(335)
(172)	(140)	(164)	Oakwood Hill Workshops	28	184	(156)
11	12	9	North Weald	9	0	9
(807)	(787)	(776)	Total Industrial Estates	93	872	(779)
54	65	113	Unappropriated Land & Buildings	198	81	117
(89)	(98)	(108)	David Lloyd Centre	3	112	(109)
(8)	(9)	(11)	Other Land & Property	6	16	(10)
(43)	(42)	(6)	Total Land & Property	207	209	(2)
(850)	(829)	(782)	Total (Transferred to Summary)	300	1,081	(781)
(829)	(829)	(845)	Continuing Services Budget			(805)
17	0	9	Continuing Services Budget - Growth			24
(61)	0	(31)	Continuing Services Budget - Savings			0
(873)	(829)	(867)	Total Continuing Services Budget			(781)
23	0	85	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
23	0	85	Total District Development Fund			0
(850)	(829)	(782)	Portfolio Total			(781)

Finance, Performance Management & Corporate Support Services

Other Activities

Outdoor Youth Facilities

This budget relates to the write off of Grants expenditure from the Capital Programme provision of £100,000 per annum for three years (2005/06 to 2007/08) for grants to Town and Parish Councils in the Epping Forest District to assist in the provision of outdoor facilities. This expenditure is properly included as capital but as no asset arises from the transaction it should be written off to revenue in the year of spend. The current year revised includes £132,000 relating to the accumulated grant provision that remains unspent. The estimate for 2008/09 relates to Policy Unit allocations for residual administration costs.

NNDR Discretionary Relief

This budget relates to the National Non Domestic Rate relief for charities and organisations not established or conducted for profit. The relief under section 47 of the LG Finance Act gives the Council power to grant up to a further 20% discretionary relief to those receiving mandatory relief.

There is no change in the level of relief.

Finance Miscellaneous

This budget comprises various miscellaneous finance activities, provisions and contingencies which are identified independently within this Portfolio for information.

The actual outturn for 2006/07 of (£1,048,000) relates to underspendings and savings arising from Support Service and Cost Centre overhead accounts where final accounts are closed down on estimates. CSB Growth of £92,000 is included for 2008/09 relating to an increase in employers pension contributions arising from the 2007 actuarial valuation of the pension fund. DDF items are included in the current year of £20,000 and 2008/09 £14,000 for the residual costs of the Finance IT system. A DDF of £20,000 is included in the current year for the costs of preparing an enhanced asset register, and also in the current year £3,000 for VAT consultants fees relating to a car parking Tribunal appeal. Other changes to Finance Miscellaneous in the current year and for 2008/09 relate to residual support service and cost centre balances resulting from the estimate procedure.

Local Land Charges

A DDF item for £57,000 is included in the current year for the loss of income arising from Home Information Packs where there has been a move to personal searches which make the costs of the pack considerably cheaper. A DDF saving is included for £20,000 in the current year which relates to work undertaken on the land charges process by the County Council, and to some extent mitigates the loss of income.

Vacancy Allowance

The Revised Estimate for the current year includes a credit for a vacancy allowance of £162,000. The Estimate for 2008/09 includes a vacancy allowance of £320,000, which is equivalent to 2% of gross non HRA salaries.

Provision for Bad and Doubtful Debts

Due to the significant improvement in the collection of Sundry Debtors, the provision remains at £20,000.

Finance, Performance Management and Corporate Support Services

Other Activities

2006/07	2007/08			2008/09		
Actual £000	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
119	126	137	Outdoor Youth Facilities	5	0	5
28	32	30	NNDR Discretionary Relief	30	0	30
(1,048)	53	141	Finance Miscellaneous	386	0	386
9	15	43	Local Land Charges	406	400	6
(892)	226	351	Total Other Activities	827	400	427
0	(420)	(162)	Vacancy Allowance	(320)	0	(320)
(70)	20	20	Provision for Bad & Doubtful Debts	20	0	20
(70)	(400)	(142)	Total Contingency Items	(300)	0	(300)
(962)	(174)	209	Total (Transferred to Summary)	527	400	127
(920)	(117)	204	Continuing Services Budget			6
0	0	0	Continuing Services Budget - Growth			112
0	(77)	(72)	Continuing Services Budget - Savings			(5)
(920)	(194)	132	Total Continuing Services Budget			113
10	20	97	District Development Fund - Expenditure			14
(52)	0	(20)	District Development Fund - Savings			0
(42)	20	77	Total District Development Fund			14
(962)	(174)	209	Portfolio Total			127

Finance, Performance Management & Corporate Support Services

Finance Support Services

The Support Services for the portfolio are now shown independently in order to give a fair view of all directly related resources for the Portfolio.

Financial Policy Group

There are no significant variations, other than inflation.

Accountancy

The reduction in the current year revised and the 2008/09 estimate results from a re-allocation of computer costs. Other variations are for inflation.

Accounts Payable

There are no significant variations.

Insurance and Credit control

A DDF item of £3,000 is included in the current year revised estimate for the implementation of Risk Management Strategy.

Treasury Management

There are no significant variations.

Cashiers

There are no significant variations, other than inflation.

District Audit and Bank Charges

The Audit Commission District Audit Fees are now geared to the CPA process.

Finance, Performance Management and Corporate Support Services

Finance Support Services

2006/07	2007/08			2008/09		
<i>Actual</i> £000	<i>Original</i> Estimate £000	<i>Revised</i> Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
317	326	331	Financial Policy Group	347	0	347
493	519	492	Accountancy	499	0	499
82	87	85	Accounts Payable	83	0	83
65	59	53	Insurance and Credit Control	157	104	53
9	9	9	Treasury Management	9	0	9
203	220	222	Cashiers	228	0	228
195	205	220	District Audit / Bank Charges	243	0	243
1,364	1,425	1,412	Total (Transferred to Summary)	1,566	104	1,462
1,533	1,416	1,406	Continuing Services Budget			1,462
16	0	0	Continuing Services Budget - Growth			0
(190)	0	0	Continuing Services Budget - Savings			0
1,359	1,416	1,406	Total Continuing Services Budget			1,462
5	9	6	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
5	9	6	Total District Development Fund			0
1,364	1,425	1,412	Portfolio Total			1,462

Finance, Performance Management & Corporate Support Services

Legal and Administration Services

Legal Services

The reduction on current year revised estimate relates to DDF items of £67,000 previously in the original estimate, and now rephased to 2008/09. DDF items included for 2008/09 are now £11,000 for data capture for the Land Terrier system, £42,000 for the registration of unregistered titles relating to Council property, £3,000 for office equipment, and £17,000 for the computerisation of Land Terrier records.

Legal General Administration

The increase in the revised budget for 2007/08 relates to the reallocation of support service costs. There are no significant variations on the 2008/09 budget other than inflation

Secretarial Services

The reduction in current year revised and estimate for 2008/09 relates to the deletion of 2 posts resulting in a reduction in staffing costs.

Reprographics

The reduction in current year revised and estimate for 2008/09 is due to a decrease in the allocation of computer costs.

Finance, Performance Management and Corporate Support Services

Legal and Administration Services

2005/06 Actual £000	2006/07			Gross Expend £000	2007/08 Gross Income £000	Net Expend £000
	Original Estimate £000	Revised Estimate £000				
510	577	484	Legal Services	639	47	592
211	205	217	Legal General Administration	234	13	221
129	186	150	Secretarial Services	168	0	168
229	240	228	Reprographics	249	14	235
1,079	1,208	1,079	Total (Transferred to Summary)	1,290	74	1,216
1,021	1,141	1,079	Continuing Services Budget			1,143
22	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
1,043	1,141	1,079	Total Continuing Services Budget			1,143
36	67	0	District Development Fund - Expenditure			73
0	0	0	District Development Fund - Savings			0
36	67	0	Total District Development Fund			73
1,079	1,208	1,079	Portfolio Total			1,216

Finance, Performance Management & Corporate Support Services

Accommodation Services

Office Accommodation

Savings are included in both current year revised and estimates for 2008/09 for the reductions in gas and electricity prices.

DDF items are included in the current year for £27,000 for various potential accommodation changes, and £81,000 for Civic Offices essential works and comfort cooling, and £5,000 for works to the boundary wall for the newt pond. DDF items for 2008/09 relate to £30,000 for various potential accommodation changes, and £177,000 for Civic Offices essential works and comfort cooling.

Superintendents/Duty Officers

The reduction in the budget relates to lower levels of overtime which were previously necessary as a result of the long term staff sickness of a Superintendent and a Duty Officer.

Catering

There are no significant variations.

Depots

The increase from actual to current year relates to electricity and building maintenance increases. Smaller savings are included in the revised and for 2008/09 for reductions in gas and electricity prices, and also an increase of £30,000 for additional building maintenance .

Finance, Performance Management and Corporate Support Services

Accommodation Services

<i>2006/07</i>	<i>2007/08</i>			<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Net</i>	
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	
				<i>£000</i>	<i>£000</i>	
1,093	1,116	1,104	Office Accommodation	1,300	18	1,282
98	99	94	Superintendents	99	0	99
127	114	110	Duty Officers	105	0	105
8	14	14	Catering (Civic Offices)	15	0	15
1,326	1,343	1,322	Total Office Accommodation	1,519	18	1,501
286	333	322	Depot Accommodation	355	0	355
1,612	1,676	1,644	Total (Transferred to Summary)	1,874	18	1,856
1,507	1,559	1,498	Continuing Services Budget			1,649
36	51	33	Continuing Services Budget - Growth			0
(20)	0	0	Continuing Services Budget - Savings			0
1,523	1,610	1,531	Total Continuing Services Budget			1,649
89	66	113	District Development Fund - Expenditure			207
0	0	0	District Development Fund - Savings			0
89	66	113	Total District Development Fund			207
1,612	1,676	1,644	Portfolio Total			1,856

Finance, Performance Management & Corporate Support Services

Other Support Services

The non Finance Support Services for the portfolio are now shown and include Estates and Valuation, Building Maintenance, Performance Management Unit and Internal Audit, and Information Technology and Communications.

Finance General Administration

There are no significant variations, other than inflation.

Payroll

There are no significant variations, other than inflation.

Human Resources

The revised estimate for 2007/08 includes a severance payment for the former Head of Human Resources, The 2008/09 budget includes the CSB saving resulting from the deletion of this post.

Estates and Valuation

There are no significant variations, other than inflation.

Building Maintenance

A DDF item of £130,000 is included in the planned maintenance programme for 2008/09.

Performance Management

Reductions in the current year revised and estimate for 2008/09 relate to a staff restructuring.

Internal Audit

There are no significant variations, other than inflation.

Information Technology

The computer equipment maintenance budgets previously within Services, have been centralised within this budget and this has increased the current year revised by £160,000 and the estimate for 2008/09 by £200,000. Other changes relate to savings in staffing costs and increases for inflation.

Telephones

Increases in the current year revised and estimate for 2008/09 relate to a re-allocation of central computer overhead charges .

Website

The website direct costs for the current year revised and estimate 2008/09 are now included within the main IT account.

Finance, Performance Management and Corporate Support Services

Other Support Services

2006/07	2007/08			2008/09		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
100	109	117	Finance General Admin	119	0	119
131	84	88	Payroll	89	1	88
437	563	570	Human Resources	515	0	515
388	381	385	Estates & Valuation	404	9	395
228	260	260	Building Maintenance	390	0	390
163	247	240	Performance Management	224	0	224
230	237	235	Internal Audit	243	0	243
1,752	1,872	1,962	Information Technology	2,222	0	2,222
236	205	228	Telephones	231	0	231
3,665	3,958	4,085	Total (Transferred to Summary)	4,437	10	4,427
3,832	3,954	4,081	Continuing Services Budget			4,297
0	4	4	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
3,832	3,958	4,085	Total Continuing Services Budget			4,297
7	0	0	District Development Fund - Expenditure			130
(174)	0	0	District Development Fund - Savings			0
(167)	0	0	Total District Development Fund			130
3,665	3,958	4,085	Portfolio Total			4,427

**FINANCE, PERFORMANCE MANAGEMENT AND CORPORATE SUPPORT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2008/09**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	INTERNAL RECHARGES	Summary Gross Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£			£	£	£	£	£	£
Rent Rebates					12,930,750				12,930,750					13,021,680		13,021,680	(90,930)
Council Tax Benefit					8,423,100				8,423,100					8,511,300		8,511,300	(88,200)
Rent Allowances					12,904,500				12,904,500					13,052,600		13,052,600	(148,100)
Non-HRA Rent Rebates					200,000				200,000					90,000		90,000	110,000
Benefit Administration	613,170	770	14,930	105,130		383,140			1,117,140					587,460		587,460	529,680
Verification Framework	246,150		6,190	21,430		74,090			347,860					120,000		120,000	227,860
Fraud Investigation	177,610		4,480	24,900		97,420			304,410					100,000		100,000	204,410
Council Tax Collection	684,020	220	15,160	190,070		543,200			1,432,670			341,000				341,000	1,091,670
NNDR Collection	138,830		3,120	14,350		96,700			253,000			31,720		171,460		203,180	49,820
Brooker Road Industrial Estate		5,690		22,180					27,870				206,000			206,000	(178,130)
Langston Road Industrial Estate						11,240			11,240				130,000			130,000	(118,760)
Oakwood Hill Industrial Estate		750				16,160			16,910				352,000			352,000	(335,090)
Oakwood Hill Workshops Units		21,550				6,310			27,860				184,000			184,000	(156,140)
North Weald Industrial Estate						8,960			8,960							-	8,960
Unappropriated Land & Building	-	126,900	-	13,330	-	81,920	-	(24,000)	198,150	-		-	80,660	-	-	80,660	117,490
David Lloyd Centre				3,350					3,350				111,530			111,530	(108,180)
Other Land & Property				4,550		1,300			5,850				16,000			16,000	(10,150)
North Weald Airfield Strategy									-							-	-
Outdoor Youth Facilities	4,190		110	90		1,070			5,460							-	5,460
NNDR Discretionary Relief	30,000								30,000							-	30,000
Finance Miscellaneous	92,000			31,810		261,820			385,630							-	385,630
Job Evaluation									-							-	-
Pension Costs	2,659,000							(2,659,000)	-							-	-
Vacancy Allowance	(320,000)								(320,000)							-	(320,000)
Provision for Bad Debts	20,000								20,000							-	20,000
Local Land Charges	214,950		1,740	86,870		100,770	1,480		405,810			400,000				400,000	5,810
TOTAL (Transferred to GF Summary)	4,559,920	155,880	45,730	518,060	34,458,350	1,684,100	1,480	(2,683,000)	38,740,520			772,720	1,080,190	35,654,500	-	37,507,410	1,233,110

**FINANCE, PERFORMANCE MANAGEMENT AND CORPORATE SUPPORT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2008/09**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	INTERNAL RECHARGES	Summary Gross Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£			£	£	£	£	£	£
Finance Services																	
Financial Policy Group	325,460		20,710	2,640		43,420		(392,230)	-	1,560	347,250					-	-
Accountancy	488,590		4,400	10,100	100	162,340		(665,530)	-	3,880	499,310					-	-
Accounts Payable	80,350		3,710			68,370		(152,430)	-	930	83,130					-	-
Insurance and Financial Control	150,250		1,640	5,890		96,720		(150,850)	103,650	1,250	156,530	420			103,230	103,650	-
Treasury Management				680	8,000	53,990		(62,670)	-	-	8,680					-	-
Cashiers	185,630		920		43,820	116,760		(347,130)	-	2,180	228,190					-	-
District Audit / Bank Charges				242,650		7,050		(249,700)	-	-	242,650					-	-
Finance General Admin	79,610		1,040	38,960		55,990		(175,600)	-	520	119,090					-	-
Payroll	85,610		100	4,260		58,750		(147,500)	1,220	890	89,080				1,220	1,220	-
Information Technology	1,075,230		8,790	873,820	80	183,250	272,670	(2,413,840)	-	8,800	2,221,790					-	-
Telephones	7,690	-	-	223,460	-	265,570	-	(496,720)	-	-	231,150					-	-
Website						59,540		(59,540)	-	-	-					-	-
Other Support Services																	
Estates & Valuation	361,080		16,620	26,720		103,280		(498,760)	8,940	-	404,420	8,320			620	8,940	-
Building Maintenance		390,060				162,900		(552,960)	-	-	390,060					-	-
Performance Management Unit	142,530		1,270	81,880		119,080		(344,760)	-	1,250	224,430					-	-
Internal Audit	235,160		4,650	5,340		43,600		(288,750)	-	1,960	243,190					-	-
Human Resources	462,910		4,750	49,250		144,020		(660,860)	70	2,290	514,620	70				70	-
Legal & Admin																	
Legal Services	476,410		1,110	165,120		210,440		(806,420)	46,660	3,260	639,380	46,660				46,660	-
Legal General Admin	143,010		14,650	77,980		79,140		(301,740)	13,040	1,190	234,450	13,040				13,040	-
Secretarial Services	161,760		10	8,720		50,140		(220,630)	-	2,340	168,150					-	-
Reprographics	131,850		60	112,870	5,130	56,340		(292,540)	13,710	1,250	248,660	710			13,000	13,710	-
Corporate Filing Facility											-					-	-
Office Accommodation	34,130	1,013,410	80	72,780	2,100	260,270	177,510	(1,542,130)	18,150	360	1,299,650	8,830	320	500	8,500	18,150	-
Superintendents	97,740		60	2,070		19,420		(119,290)	-	930	98,940					-	-
Duty Officers	104,470		10	2,060		4,310		(110,850)	-	1,150	105,390					-	-
Catering	580			14,240		9,650		(24,470)	-	-	14,820					-	-
Depot Accommodation	22,590	276,070	1,010	10,120	-	37,350	45,220	(392,140)	220	280	354,730	-	-	-	220	220	-
TOTAL	4,852,640	1,679,540	85,590	2,031,610	59,230	2,471,690	495,400	(11,470,040)	205,660	36,270	9,167,740	78,050	320	500	126,790	205,660	-
PORTFOLIO TOTAL	9,412,560	1,835,420	131,320	2,549,670	34,517,580	4,155,790	496,880	(14,153,040)	38,946,180	36,270	9,167,740	850,770	1,080,510	35,655,000	126,790	37,713,070	1,233,110