

**OFFICE OF THE CHIEF EXECUTIVE
DIRECTORATE
ESTIMATES 2011/12**

Office of the Chief Executive

Revenue Budget 2011/12

Introduction

The Office of the Chief Executive's Directorate is responsible for the services listed on the summary page, opposite.

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

Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

Capital Charges

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with accounting guidance

The 2011/12 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities are to adopt this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

Budget format

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

Direct Services –These reflect the headline services provided by the directorate.

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

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

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.

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Office of the Chief Executive
General Fund Estimate Summary

2009/10	2010/11			2011/12		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
1,311	1,457	1,299	Corporate Activities	1,687	422	1,265
258	385	370	Elections	546	181	365
796	867	984	Member Activities	1,239	277	962
415	481	487	Voluntary Sector Support	476	13	463
25	36	17	Other Activities	6	0	6
2,805	3,226	3,157	Total (Transferred to GF Summary)	3,954	893	3,061
Support and Trading Services						
471	507	486	Democratic Services	487	0	487
248	288	266	Internal Audit	273	0	273
(486)	(538)	(509)	Recharged to this Directorate	(521)	0	(521)
(233)	(257)	(243)	Recharged to other Directorates	(239)	0	(239)
0	0	0	Total	0	0	0
2,805	3,226	3,157	Directorate Total	3,954	893	3,061
2,916	3,201	3,151	Continuing Services Budget			3,061
2	0	0	Continuing Services Budget - Growth			0
0	(5)	(24)	Continuing Services Budget - Savings			0
2,918	3,196	3,127	Total Continuing Services Budget			3,061
0	30	30	District Development Fund - Expenditure			160
(113)	0	0	District Development Fund - Savings			(160)
(113)	30	30	Total District Development Fund			0
2,805	3,226	3,157	Directorate Total			3,061

Office of the Chief Executive

Development Fund & Growth Items

	Original 2010/11 £000's	Probable Outturn 2010/11 £000's	Original 2011/12 £000's
CSB Growth Items			
Civic & Member Subscriptions	(5)	(2)	
Directorate Savings		(12)	
Members courses & conferences		(10)	
East of England Regional Assembly			
General			
	(5)	(24)	0

	Original 2010/11 £000's	Probable Outturn 2010/11 £000's	Original 2011/12 £000's
Development Fund Items			
Elections			160
Elections			(160)
Grants to Voluntary Orgs	20	20	
Members	10	10	
Government Referendum on the Voting system			
Government Referendum on the Voting system Reimbursement			
Furniture Exchange Scheme			
Standards Committee additional investigations			
	30	30	0

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Corporate Activities

Corporate Policy Making

This budget is made up mostly by recharges from services for corporate and public accountability activities. A review of allocation criteria has meant a reduction in charges to this budget. Recharges are made from here to the Housing Revenue Account and to the 'ring fenced' accounts for On-Street Car Parking and Building Control.

Subscriptions

This heading relates to the Council subscriptions that are paid to various organisations including the Local Government Association, CIPFA Best Value Advisory Service and Essex Safeguarding Children Board. The East of England Regional Assembly was dissolved on 31 March 2010, as a result there is a saving of £12,000 on this budget, shown as a CSB saving in 2010/11.

Office of the Chief Executive

Corporate Activities

2009/10	2010/11			2011/12		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
1,278	1,422	1,278	Corporate Policy Making	1,666	422	1,244
33	35	21	Subscriptions	21	0	21
1,311	1,457	1,299	Total (Transferred to Summary)	1,687	422	1,265
1,311	1,457	1,311	Continuing Services Budget			1,265
0	0	0	Continuing Services Budget - Growth			0
0	0	(12)	Continuing Services Budget - Savings			0
1,311	1,457	1,299	Total Continuing Services Budget			1,265
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
1,311	1,457	1,299	Directorate Total			1,265

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Elections

Electoral Registration

This budget incorporates the cost of maintaining an accurate Electoral Roll for the Epping Forest District area. There are no significant changes to this budget.

Elections

During 2010/11 there were District elections of one third, a Parliamentary election, and also various Parish and Town Council elections. The cost of the District elections fall on the Council with the others being fully re-imbursed. A DDF for £160,000 is included in 2011/12 for the cost of the Government referendum on the future voting system, with a corresponding credit for full re-imburement also being shown as a DDF.

There are also district elections for one third and Parish and Town council elections in 2011/12.

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Elections

2009/10	2010/11			2011/12		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Probable</i> <i>Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
157	168	167	Electoral Registration	167	1	166
101	217	203	Elections	379	180	199
258	385	370	Total (Transferred to Summary)	546	181	365
369	385	370	Continuing Services Budget			365
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
369	385	370	Total Continuing Services Budget			365
0	0	0	District Development Fund - Expenditure			160
(111)	0	0	District Development Fund - Savings			(160)
(111)	0	0	Total District Development Fund			0
258	385	370	Directorate Total			365

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Member Activities

Civic Ceremonial

This budget includes the allowances payable to the Chairman and Vice-Chairman of the Council and related ceremonial expenditure including the Chairman's Awards. The reduction in costs relates to a review of central overhead allocations.

Civic and Member

A review of allocation criteria has resulted in an increase in charges to this budget mostly from Managerial and Professional support services. These are offset by decreases in charges elsewhere in the Directorate, particularly Corporate Management. The reason for the change is that the procedure for recharging these overheads to Corporate Policy Making, was not in accordance with the SeROCP. The central overheads in question have now been re-allocated directly to Civic and Member activities.

Members Allowances

This budget includes the payments of allowances, the small increase in this budget relates to Members Connect scheme allowances transferred from Civic and Member.

Overview and Scrutiny

This budget incorporates the operational costs of the Overview and Scrutiny Committee.

Standards Committee

This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. A DDF item is included in 2010/11 of £10,000 for the additional ongoing cost of external investigators, and the reduction in costs relates to a review of central overhead allocations.

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Member Activities

2009/10	2010/11			2011/12		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
76	86	52	Civic Ceremonial	68	16	52
460	507	668	Civic & Member	845	192	653
225	226	233	Members Allowances	302	69	233
3	7	4	Overview & Scrutiny	3	0	3
32	41	27	Standards Committee	21	0	21
796	867	984	Total (Transferred to Summary)	1,239	277	962
796	862	976	Continuing Services Budget			962
2	0	0	Continuing Services Budget - Growth			0
0	(5)	(2)	Continuing Services Budget - Savings			0
798	857	974	Total Continuing Services Budget			962
0	10	10	District Development Fund - Expenditure			0
(2)	0	0	District Development Fund - Savings			0
(2)	10	10	Total District Development Fund			0
796	867	984	Directorate Total			962

Office of the Chief Executive

Voluntary Sector Support

The following budgets represent the Council's support to outside voluntary and charitable bodies working in the community.

Grants to Voluntary Organisations

The sum available for grants to voluntary organisations in both the 2010/11 probable outturn and 2011/12 budgets is £109,860. This includes £7,550 relating to HomeStart, who have a grant to offset gross rent for unit 36 at Oakwood Hill Industrial Estate.

Grants to voluntary organisations that have been approved but not paid out up to 31 March 2010 have been included in the probable outturn for 2010/11 as an item carried forward of £46,800. It is expected that a similar amount will remain unpaid at 31 March 2011.

The Furniture Exchange Scheme, previously at Townmead Depot was suspended during 2008/09 leading to a DDF saving in that year. A DDF item for £20,000 originally included in 2009/10 original estimates for the continuation of the scheme has been re-phased to 2010/11.

Voluntary Sector Support

Essex Women's Refuge

The budget relates to a contribution towards the cost of the work of the Association of Essex Women's Refuges, which allows referrals to be made from this Authority to the Essex Refuge Network.

The Council has agreed previously that the authority should continue with an annual financial contribution to meet its full share of costs, and the estimate is based on all other local authorities continuing to contribute their full pro-rata share.

Citizens Advice Bureaux

The budget relates to the contribution that the Council makes to its partnership with the Citizens Advice Bureaux (CAB). The Council's contribution to the CAB for 2010/11 and 2011/12 is £113,840. The additional costs relate to support provided by the Policy Unit.

Voluntary Action Epping Forest

The budget relates to the support given by the Council towards the running costs of the Voluntary Action Epping Forest (VAEF) located in Homefield House. A grant of £39,120 is included for 2010/11 and 2011/12.

The running costs of Homefield House, which is leased to VAEF, are included in this budget along with the costs of central computers and telephones, which directly benefit VAEF. Total gross cost of the budget including the grant is £76,730 for 2010/11, and £76,490 for 2011/12 which is reduced by rent paid by VAEF of £11,000 and by £1,900 in relation to telephone call charges which are reimbursed.

Welfare Transport

This budget is made up of annual grant to VAEF for funding a Community Transport driver. The grant available to VAEF is £16,020 for 2010/11 and 2011/12.

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Voluntary Sector Support

2009/10	2010/11			2011/12		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Probable</i> <i>Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
208	266	261	Grants to Voluntary Organisations	237	0	237
17	18	17	Grant to Essex Women's Refuge	17	0	17
114	114	128	Grant to Citizens Advice Bureau	128	0	128
57	64	64	Grant to VAEF	77	13	64
19	19	17	Welfare Transport	17	0	17
415	481	487	Total (Transferred to Summary)	476	13	463
415	461	467	Continuing Services Budget			463
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
415	461	467	Total Continuing Services Budget			463
0	20	20	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	20	20	Total District Development Fund			0
415	481	487	Directorate Total			463

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Other Activities

Local Council Liaison

This budget includes the operational costs of the Local Council Liaison Committee. The reduction in costs results from a review of central overhead allocations.

Outdoor Youth Facilities

This budget relates to the write off of grants expenditure to Parish and Town Councils for the provision of outdoor facilities. These grants were previously written off directly to the service but are now accounted for centrally which has no effect on the total General Fund budget. The residual expenditure in 2011/12 relates to support from the Policy Unit for the grants approved.

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Other Activities

2009/10	2010/11			2011/12		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable Outturn</i>		<i>Gross Expend</i>	<i>Gross Income</i>	<i>Net Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
22	24	6	Local Council Liaison	5	0	5
3	12	11	Outdoor Youth Facilities	1	0	1
25	36	17	Total (Transferred to Summary)	6	0	6
25	36	17	Continuing Services Budget			6
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
25	36	17	Total Continuing Services Budget			6
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
25	36	17	Directorate Total			6

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Support Services

Democratic Services

The change in the budget from the original estimate for 2010/11 relates to a reduction in central computer recharges and central printing.

Internal Audit

The reduction in the probable outturn and the estimate for 2011/12 relates to a reduction in staff salary costs and related pension costs.

Office of the Chief Executive

Support Services

2009/10	2010/11			2011/12		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
471	507	486	Democratic Services	487	0	487
248	288	266	Internal Audit	273	0	273
719	795	752	Total (Transferred to Summary)	760	0	760
719	795	752	Continuing Services Budget			760
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
719	795	752	Total Continuing Services Budget			760
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
719	795	752	Directorate Total			760

**OFFICE OF THE CHIEF EXECUTIVE
SUBJECTIVE ANALYSIS 2011/12 ORIGINAL**

Cost Centre	Employees	Premises	Transport	Supplies	Third Party	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Fees & Charges	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
Corporate Policy Making	46,070		1,480	23,750		1,594,300		1,665,600	(422,410)			-	1,243,190
Corporate Public Accountability								-				-	-
Subscriptions				21,440		30		21,470				-	21,470
Electoral Registration	60,600		1,340	44,420		60,810		167,170			1,160	1,160	166,010
Elections	34,320		1,040	284,760		58,850		378,970			180,000	180,000	198,970
Civic Ceremonial			4,160	31,490		32,040		67,690	(15,570)			-	52,120
Civic and Member	390			24,640		820,380		845,410	(192,330)			-	653,080
Members Allowances				296,990		4,880		301,870	(68,670)			-	233,200
Overview & Scrutiny Operational Budget				2,000		790		2,790				-	2,790
Standards Committee Operational Budget				6,490		14,190		20,680				-	20,680
Grants to Voluntary Organisations	43,050		1,670	158,730		34,040		237,490				-	237,490
Grant to Essex Women's Refuge				16,990				16,990				-	16,990
Grant to CAB	7,030		210	113,840		6,530		127,610				-	127,610
Grant to VAEF				39,120		37,370		76,490			12,900	12,900	63,590
Welfare Transport	500		20	16,020		650		17,190				-	17,190
Local Council Liaison						5,260		5,260				-	5,260
Outdoor Youth Facilities	1,000		30	10		750	-	1,790				-	1,790
TOTAL (Transferred to GF Summary)	192,960	-	9,950	1,080,690	-	2,670,870	-	3,954,470	(698,980)	-	194,060	194,060	3,061,430
Support Services													
Democratic Services	298,300	1,670	4,870	17,780		164,590		487,210	(487,210)			-	-
Internal Audit	185,840		3,260	38,120		46,230		273,450	(273,450)			-	-
TOTAL	484,140	1,670	8,130	55,900	-	210,820	-	760,660	(760,660)	-	-	-	-
DIRECTORATE TOTAL	677,100	1,670	18,080	1,136,590	-	2,881,690	-	4,715,130	(1,459,640)	-	194,060	194,060	3,061,430