

**FINANCE & ICT  
DIRECTORATE  
ESTIMATES 2012/13**

## Finance & ICT

### Revenue Budget 2012/13

#### Introduction

The Finance and ICT 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.

#### Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated. There has been a change to the way depreciation is calculated. It is now based on charging depreciation on the components that make up the Fixed Asset in question. The effect has generally been to increase the level of depreciation charge.

#### Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

#### Compliance with accounting guidance

The 2012/13 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

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

#### Budget format

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.

## Finance & ICT

### General Fund Estimate Summary

| 2010/11                             | 2011/12                          |                                 |  | 2012/13                     |                             |                           |
|-------------------------------------|----------------------------------|---------------------------------|--|-----------------------------|-----------------------------|---------------------------|
| <i>Actual</i><br>£000               | <i>Original Estimate</i><br>£000 | <i>Probable Outturn</i><br>£000 |  | <b>Gross Expend</b><br>£000 | <b>Gross Income</b><br>£000 | <b>Net Expend</b><br>£000 |
| <b>Direct Services</b>              |                                  |                                 |  |                             |                             |                           |
| 427                                 | 612                              | 546                             | Housing Benefits                         | 49,351                      | 48,706                      | 645                       |
| 1,123                               | 1,126                            | 1,155                           | Local Taxation                           | 1,665                       | 488                         | 1,177                     |
| 1,034                               | (95)                             | 272                             | Other Activities                         | (27)                        | 47                          | (74)                      |
| <b>2,584</b>                        | <b>1,643</b>                     | <b>1,973</b>                    | <b>Total (Transferred to GF Summary)</b> | <b>50,989</b>               | <b>49,241</b>               | <b>1,748</b>              |
| <b>Support and Trading Services</b> |                                  |                                 |  |                             |                             |                           |
| 2,362                               | 2,388                            | 2,515                           | Finance Support Services                 | 2,510                       | 18                          | 2,492                     |
| 2,988                               | 3,069                            | 2,949                           | ICT Services                             | 3,023                       | 0                           | 3,023                     |
| (1,862)                             | (1,900)                          | (1,903)                         | Recharged to this Directorate            | (1,927)                     | (6)                         | (1,921)                   |
| (3,488)                             | (3,557)                          | (3,561)                         | Recharged to other Directorates          | (3,606)                     | (12)                        | (3,594)                   |
| <b>0</b>                            | <b>0</b>                         | <b>0</b>                        | <b>Total</b>                             | <b>0</b>                    | <b>0</b>                    | <b>0</b>                  |
| <b>2,584</b>                        | <b>1,643</b>                     | <b>1,973</b>                    | <b>Directorate Total</b>                 | <b>50,989</b>               | <b>49,241</b>               | <b>1,748</b>              |
| 2,324                               | 1,616                            | 1,960                           | Continuing Services Budget               |                             |                             | 1,683                     |
| 213                                 | 34                               | 60                              | Continuing Services Budget - Growth      |                             |                             | 48                        |
| (48)                                | (34)                             | (68)                            | Continuing Services Budget - Savings     |                             |                             | 0                         |
| <b>2,489</b>                        | <b>1,616</b>                     | <b>1,952</b>                    | <b>Total Continuing Services Budget</b>  |                             |                             | <b>1,731</b>              |
| 226                                 | 87                               | 101                             | District Development Fund - Expenditure  |                             |                             | 37                        |
| (131)                               | (60)                             | (80)                            | District Development Fund - Savings      |                             |                             | (20)                      |
| <b>95</b>                           | <b>27</b>                        | <b>21</b>                       | <b>Total District Development Fund</b>   |                             |                             | <b>17</b>                 |
| <b>2,584</b>                        | <b>1,643</b>                     | <b>1,973</b>                    | <b>Directorate Total</b>                 |                             |                             | <b>1,748</b>              |



## Finance & ICT

### Development Fund & Growth Items

|                         |   | Original<br>2011/12<br>£000's | Probable<br>2011/12<br>£000's | Original<br>2012/13<br>£000's |
|-------------------------|---|-------------------------------|-------------------------------|-------------------------------|
| <b>CSB Growth Items</b> |   |                               |                               |                               |
| Council Tax Collection  | Reduction in court cost income                      |                               | 30                            |                               |
| Finance Miscellaneous   | Decrease in Employers Pension Conts (Act Val 2010)  | (10)                          | (10)                          |                               |
| Housing Benefits        | Housing Benefit Admin Subsidy settlement reductions | 25                            | 25                            | 41                            |
| Housing Benefits        | Limes Farm Office                                   | 7                             |                               | 7                             |
| ICT                     | Equipment Savings                                   |                               | (20)                          |                               |
| Mobile Telephones       | Saving from New contract (T Mobile to O2)           |                               | (6)                           |                               |
| NNDR                    | Reduction in court cost income                      | 2                             |                               |                               |
| Revenues                | Additional postage costs                            |                               | 5                             |                               |
| Directorate Savings     | General   | (24)                          | (32)                          |                               |
|                         |   | <u>0</u>                      | <u>(8)</u>                    | <u>48</u>                     |

|                               |  | Original<br>2011/12<br>£000's | Probable<br>2011/12<br>£000's | Original<br>2012/13<br>£000's |
|-------------------------------|--|-------------------------------|-------------------------------|-------------------------------|
| <b>Development Fund Items</b> |  |                               |                               |                               |
| Concessionary Fares           | New National Scheme - Costs                            | 72                            | 72                            | 5                             |
| Concessionary Fares           | Contribution from ECC re admin costs of issuing passes | (50)                          | (45)                          |                               |
| Council Tax Collection        | Legal Fees re Bailiffs in Liquidation                  |                               | 8                             | 0                             |
| Housing Benefits              | Atlas Project Expenditure                              |                               | 1                             | 3                             |
| Housing Benefits              | Atlas Project Funding                                  |                               | (1)                           | (3)                           |
| Housing Benefits              | Implementation of LHA changes- Grant                   |                               | (3)                           |                               |
| Housing Benefits              | Incapacity/Income Support Reassessment                 |                               | 2                             |                               |
| Housing Benefits              | Incapacity/Income Support Reassessment - Grant         |                               | (15)                          |                               |
| Housing Benefits              | Staff restructuring not funded by specific grant       | 15                            | 15                            | 20                            |
| Housing Benefits              | Temporary Accommodation Subsidy - Grant                |                               | 3                             |                               |
| ICT                           | GCSX connection  |                               | (5)                           | (2)                           |
| Insurance Services            | Additional income re Uttlesford Insurance work         |                               | (6)                           | (6)                           |
| NNDR                          | New Burdens Small Business Rate Relief Costs           |                               |                               | 9                             |
| Procurement                   | Essex Procurement Hub                                  | (10)                          | (5)                           | (9)                           |
|                               |  | <u>27</u>                     | <u>21</u>                     | <u>17</u>                     |

## **Finance & ICT**

### **Housing Benefits**

#### **Rent Rebates**

In 2011/12 the rent increase was set by Members at an average increase of 7.2%. For 2012/13 the rent increase is expected to be 6% and therefore both rebates and subsidy have been increased by this percentage.

#### **Council Tax Benefits**

Gross expenditure for Council Tax Benefits granted in 2011/12 has increased by 20% over 2009/10, with the related grant entitlement re-assessed on the basis of the latest mid year subsidy claim and information available. The ongoing current economic downturn has contributed to the increase in caseload, and hence the cost of benefits granted.

#### **Rent Allowances**

The estimate for Rent Allowances granted in 2011/12 has increased by 19% over 2010/11 with the related grant entitlement reassessed on the basis of the latest mid year subsidy claim and information available. The current economic downturn has contributed to the increase in caseload.

#### **Non HRA Rent Rebates**

This relates to homeless people placed in Bed and Breakfast accommodation. The figures for 2011/12 probable outturn and 2012/13 estimate show a significant reduction on previous years, which is due to proactive advice and management procedures resulting in shorter stays prior to establishing placements in permanent accommodation.

#### **Benefits Administration**

The budget relates to the cost of administration for all the benefits above, and is partly offset by subsidy from the Government. The DWP had recognised that the economic downturn resulted in an increase in caseload and issued specific grants of £18,000 in 2011/12 to help fund the additional work. The administration subsidy for the current year is £25,000 down on 2010/11 actual equivalent to 3%, and the Government has made a further reduction for 2012/13 of £41,000 when compared to the 2011/12 revised position.

There has been a change in overhead allocations for the production of cheques resulting from the introduction of the Academy system for Council Tax and Housing Benefits, which has reduced the support service allocation for accounts payable by £45,000 in both 2011/12 and 2012/13. The service reporting code of practice SeRCOP requires that auditing costs relating to grant claims be allocated to the service to which the grant claim relates. This has led to increases in reported costs on this budget of £49,000 in 2011/12 and £46,000 in 2012/13, as previous practice was to charge this cost to corporate management. Other changes between the original estimate for 2011/12 and the probable outturn relate to reduced overhead costs for the Benefits group.

#### **Fraud Investigation**

This budget includes the cost and overheads of investigating potential fraudulent benefit claims. The reduction in the probable outturn for 2011/12 relates to the ongoing vacancy of the senior investigation/prosecution officer.

## Finance & ICT

### Housing Benefits

| 2010/11               | 2011/12                                    |   |   | 2012/13                 |                         |                       |
|-----------------------|--|---|---|-------------------------|-------------------------|-----------------------|
| <i>Actual</i><br>£000 | <i>Original</i><br><i>Estimate</i><br>£000 | <i>Probable</i><br><i>Outturn</i><br>£000 |   | Gross<br>Expend<br>£000 | Gross<br>Income<br>£000 | Net<br>Expend<br>£000 |
| 32                    | (137)                                      | (100)                                     | Rent Rebates                            | 16,430                  | 16,536                  | (106)                 |
| (144)                 | (125)                                      | (150)                                     | Council Tax Benefit                     | 11,200                  | 11,350                  | (150)                 |
| (594)                 | (230)                                      | (220)                                     | Rent Allowances                         | 19,850                  | 20,070                  | (220)                 |
| 53                    | 32   | 28  | Non-HRA Rent Rebates                    | 60                      | 32                      | 28                    |
| <b>(653)</b>          | <b>(460)</b>                               | <b>(442)</b>                              | <b>Total Benefits</b>                   | <b>47,540</b>           | <b>47,988</b>           | <b>(448)</b>          |
| 880                   | 872  | 822                                       | Benefit Administration                  | 1,507                   | 628                     | 879                   |
| 200                   | 200  | 166                                       | Fraud Investigation                     | 304                     | 90                      | 214                   |
| <b>1,080</b>          | <b>1,072</b>                               | <b>988</b>                                | <b>Total Administration</b>             | <b>1,811</b>            | <b>718</b>              | <b>1,093</b>          |
| <b>427</b>            | <b>612</b>                                 | <b>546</b>                                | <b>Total (Transferred to Summary)</b>   | <b>49,351</b>           | <b>48,706</b>           | <b>645</b>            |
| 338                   | 565  | 519                                       | Continuing Services Budget              |                         |                         | 577                   |
| 60                    | 32   | 25  | Continuing Services Budget - Growth     |                         |                         | 48                    |
| 0                     | 0  | 0   | Continuing Services Budget - Savings    |                         |                         | 0                     |
| <b>398</b>            | <b>597</b>                                 | <b>544</b>                                | <b>Total Continuing Services Budget</b> |                         |                         | <b>625</b>            |
| 40                    | 15   | 21  | District Development Fund - Expenditure |                         |                         | 23                    |
| (11)                  | 0  | (19)                                      | District Development Fund - Savings     |                         |                         | (3)                   |
| <b>29</b>             | <b>15</b>                                  | <b>2</b>                                  | <b>Total District Development Fund</b>  |                         |                         | <b>20</b>             |
| <b>427</b>            | <b>612</b>                                 | <b>546</b>                                | <b>Directorate Total</b>                |                         |                         | <b>645</b>            |

## **Finance & ICT**

### **Local Taxation**

#### **Council Tax & NNDR Collection**

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

#### **Council Tax**

The probable outturn for 2011/12 includes A CSB item of £30,000 relating to a reduction in court cost income. A DDF item of £8,000 is included in the probable outturn 2011/12 for legal fees relating to the ongoing liquidation process of a company that previously provided bailiff services to the Council.

#### **NNDR**

The lower actual for 2010/11 compared to 2011/12 and 2012/13 reflects additional income from adjustments for pre Academy transactions and also grant for new burdens small rate relief received in that year.

Income received in 2010/11 for small business rate relief was allocated to the DDF and scheduled for spending during 2012/13.



## Finance & ICT

### Local Taxation

| 2010/11       | 2011/12         |                 |   | 2012/13      |              |              |
|---------------|-----------------|-----------------|---|--------------|--------------|--------------|
| <i>Actual</i> | <i>Original</i> | <i>Probable</i> |   | <i>Gross</i> | <i>Gross</i> | <i>Net</i>   |
| £000          | £000            | £000            |   | Expend       | Income       | Expend       |
|               |                 |                 |   | £000         | £000         | £000         |
| 1,106         | 1,091           | 1,121           | Council Tax Collection                  | 1,423        | 290          | 1,133        |
| 17            | 35              | 34              | NNDR Collection                         | 242          | 198          | 44           |
| <b>1,123</b>  | <b>1,126</b>    | <b>1,155</b>    | <b>Total (Transferred to Summary)</b>   | <b>1,665</b> | <b>488</b>   | <b>1,177</b> |
|               |                 |                 |   |              |              |              |
| 1,023         | 1,124           | 1,112           | Continuing Services Budget              |              |              | 1,168        |
| 33            | 2               | 35              | Continuing Services Budget - Growth     |              |              | 0            |
| 0             | 0               | 0               | Continuing Services Budget - Savings    |              |              | 0            |
| <b>1,056</b>  | <b>1,126</b>    | <b>1,147</b>    | <b>Total Continuing Services Budget</b> |              |              | <b>1,168</b> |
| 88            | 0               | 8               | District Development Fund - Expenditure |              |              | 9            |
| (21)          | 0               | 0               | District Development Fund - Savings     |              |              | 0            |
| <b>67</b>     | <b>0</b>        | <b>8</b>        | <b>Total District Development Fund</b>  |              |              | <b>9</b>     |
| <b>1,123</b>  | <b>1,126</b>    | <b>1,155</b>    | <b>Directorate Total</b>                |              |              | <b>1,177</b> |

## **Finance & ICT**

### **Other Activities**

#### **Concessionary Fares**

The reduction in cost from 2011/12 onwards relates to the transfer of functions to Essex County Council from 1 April 2011, with the completion of the transfer planned for the end of 2011/12. It is currently unclear if the County will contract back certain aspects of the service to this Council. A DDF income item of £50,000 included in the original estimate, now revised to £45,000 in the probable is included for 2011/12 in respect of charges to be made to ECC for performing this function.

The Epping Forest District travel usage has been less than that previously identified by the Government and the residual budget from previous years of £72,000 is carried forward to 2011/12 as a DDF item, with a further DDF for £5,000 in 2012/13. If no further costs are identified, this amount will be available to return to the DDF reserve.

#### **Finance Miscellaneous**

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

The reason for the main changes in the 2011/12 probable outturn and 2012/13 estimate relate to additions arising on Support Service and Cost Centre holding accounts. The recharges to services are ascertained based on an initial estimate of costs quite early in the budget process. As the budget progresses figures are confirmed and various changes occur, with the overhead account totals invariably changing, because the Support Service allocation system is quite involved it is impractical to re-run the allocations so any differences that occur are shown here.

#### **NNDR Discretionary Relief**

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

#### **Non Distributed Costs**

Non distributed costs comprise the elements of cost which are excluded from the definition of total cost of a service. The budget in this case relates to charges for unused shares of depot and office accommodation space, which cannot be identified to a service. The costs vary from year to year depending upon the unallocated revenue element of those fixed assets. The increase since 2010/11 has been brought about by moves from Langston Road Depot relating to the external letting to the WRVS.

#### **Vacancy Allowance**

A credit is included here for a vacancy allowance of £360,000 in 2012/13, which is equivalent to 2.5% of Non-HRA salaries. The vacancy allowance for 2011/12 original estimate was also 2.5% and the slightly lower provision in 2012/13 relates to a reduced General Fund salary budget for 2012/13. The General Fund provision relating to next years staff salary budget and establishment is included centrally in this budget.

#### **Provision for Bad and Doubtful Debts**

Taking into consideration the current economic climate and the actual write-offs for 2010/11, there is no requirement to add to the current provision for bad and doubtful debts which is considered to be adequate.

## Finance & ICT

### Other Activities

| 2010/11        | 2011/12                      |                             |   | 2012/13                 |                         |                       |
|----------------|------------------------------|-----------------------------|---|-------------------------|-------------------------|-----------------------|
| Actual<br>£000 | Original<br>Estimate<br>£000 | Probable<br>Outturn<br>£000 |   | Gross<br>Expend<br>£000 | Gross<br>Income<br>£000 | Net<br>Expend<br>£000 |
| 632            | 66                           | 50                          | Concessionary Fares                     | 24                      | 8                       | 16                    |
| 128            | (40)                         | 74                          | Finance Miscellaneous                   | 108                     | 0                       | 108                   |
| 20             | 23                           | 20                          | NNDR Discretionary Relief               | 20                      | 0                       | 20                    |
| 86             | 146                          | 128                         | Non-Distributed Costs                   | 181                     | 39                      | 142                   |
| <b>866</b>     | <b>195</b>                   | <b>272</b>                  | <b>Total Other Activities</b>           | <b>333</b>              | <b>47</b>               | <b>286</b>            |
| 0              | (370)                        | 0                           | Vacancy Allowance                       | (360)                   | 0                       | (360)                 |
| 168            | 80                           | 0                           | Provision for Bad & Doubtful Debts      | 0                       | 0                       | 0                     |
| <b>168</b>     | <b>(290)</b>                 | <b>0</b>                    | <b>Total Contingency Items</b>          | <b>(360)</b>            | <b>0</b>                | <b>(360)</b>          |
| <b>1,034</b>   | <b>(95)</b>                  | <b>272</b>                  | <b>Total (Transferred to Summary)</b>   | <b>(27)</b>             | <b>47</b>               | <b>(74)</b>           |
| 937            | (107)                        | 255                         | Continuing Services Budget              |                         |                         | (79)                  |
| 111            | 0                            | 0                           | Continuing Services Budget - Growth     |                         |                         | 0                     |
| 0              | (10)                         | (10)                        | Continuing Services Budget - Savings    |                         |                         | 0                     |
| <b>1,048</b>   | <b>(117)</b>                 | <b>245</b>                  | <b>Total Continuing Services Budget</b> |                         |                         | <b>(79)</b>           |
| 85             | 72                           | 72                          | District Development Fund - Expenditure |                         |                         | 5                     |
| (99)           | (50)                         | (45)                        | District Development Fund - Savings     |                         |                         | 0                     |
| <b>(14)</b>    | <b>22</b>                    | <b>27</b>                   | <b>Total District Development Fund</b>  |                         |                         | <b>5</b>              |
| <b>1,034</b>   | <b>(95)</b>                  | <b>272</b>                  | <b>Directorate Total</b>                |                         |                         | <b>(74)</b>           |

## **Finance & ICT**

### **Finance Support Services**

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

#### **Financial Policy Group**

This budget relates to the salary and overheads for the Director and Assistant Directors of Finance and ICT, and the Executive Assistant.

There are no significant changes to this budget.

#### **Accountancy**

There are no significant changes to this budget.

#### **Accounts Payable**

The increase in the probable outturn for 2011/12 and the estimate for 2012/13 relates to a re-allocation of central overhead support services.

#### **Insurance and Credit control**

The increase in the probable outturn for 2011/12, and the estimate for 2012/13 relates to a change in the treatment of the discounts on premiums. This income is now more appropriately included within the Insurance Fund

#### **Treasury Management**

The increase in the probable outturn for 2011/12 relates to a supplementary estimate for £39,880 that was approved for fees payable to Arlingclose to advise on Treasury management matters relating to the loan portfolio for HRA self financing. The full cost of this has been recharged to the HRA via the Corporate Management account.

#### **Cashiers**

The increase in the probable outturn for 2011/12 and the estimate for 2012/13 relates to a reallocation of central overhead charges for cash allocation and control activities.

#### **Audit and Bank Charges**

The costs here relate to charges made by PKF for external audit of the annual accounts, grant claims and statutory returns. The budget also includes the cost of maintaining the Council's bank accounts.

#### **Finance Administration & Procurement**

Reductions in the probable outturn for 2011/12 and the estimate for 2012/13 relate to a reduction in the net costs of the Essex Procurement hub, and a reallocation of central overhead costs.

## Finance & ICT

### Finance Support Services

| 2010/11               | 2011/12                                    |   |   | 2012/13                 |                         |                       |
|-----------------------|--|---|---|-------------------------|-------------------------|-----------------------|
| <i>Actual</i><br>£000 | <i>Original</i><br><i>Estimate</i><br>£000 | <i>Probable</i><br><i>Outturn</i><br>£000 |   | Gross<br>Expend<br>£000 | Gross<br>Income<br>£000 | Net<br>Expend<br>£000 |
| 455                   | 472  | 473                                       | Financial Policy Group                  | 474                     | 0                       | 474                   |
| 612                   | 637  | 630                                       | Accountancy                             | 639                     | 0                       | 639                   |
| 170                   | 175  | 206                                       | Accounts Payable                        | 204                     | 0                       | 204                   |
| 171                   | 125  | 187                                       | Insurance and Credit Control            | 203                     | 18                      | 185                   |
| 58                    | 58   | 105                                       | Treasury Management                     | 55                      | 0                       | 55                    |
| 351                   | 371  | 394                                       | Cashiers                                | 404                     | 0                       | 404                   |
| 245                   | 235  | 234                                       | Audit / Bank Charges                    | 237                     | 0                       | 237                   |
| 301                   | 315  | 286                                       | Finance Admin & Procurement             | 294                     | 0                       | 294                   |
| <b>2,362</b>          | <b>2,388</b>                               | <b>2,515</b>                              | <b>Total (Transferred to Summary)</b>   | <b>2,510</b>            | <b>18</b>               | <b>2,492</b>          |
| 2,340                 | 2,398                                      | 2,526                                     | Continuing Services Budget              |                         |                         | 2,507                 |
| 9                     | 0  | 0   | Continuing Services Budget - Growth     |                         |                         | 0                     |
| 0                     | 0  | 0   | Continuing Services Budget - Savings    |                         |                         | 0                     |
| <b>2,349</b>          | <b>2,398</b>                               | <b>2,526</b>                              | <b>Total Continuing Services Budget</b> |                         |                         | <b>2,507</b>          |
| 13                    | 0  | 0   | District Development Fund - Expenditure |                         |                         | 0                     |
| 0                     | (10)                                       | (11)                                      | District Development Fund - Savings     |                         |                         | (15)                  |
| <b>13</b>             | <b>(10)</b>                                | <b>(11)</b>                               | <b>Total District Development Fund</b>  |                         |                         | <b>(15)</b>           |
| <b>2,362</b>          | <b>2,388</b>                               | <b>2,515</b>                              | <b>Directorate Total</b>                |                         |                         | <b>2,492</b>          |

## **Finance & ICT**

### **ICT Support Services**

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

#### **ICT**

The probable outturn for 2011/12 includes a CSB saving of £20,000 for equipment, and a DDF saving of £5,000 relating to GCSX connection costs. The budget for 2012/13 includes additional asset depreciation charges of £25,000 relating to capital equipment and software purchases

#### **Telephones**

This budget relates to the Council's main telephone systems and related networks, and includes all support staff and telephonists. A CSB saving of £6,000 is included in the 2011/12 probable outturn, and other reductions compared to the original estimate relate to a re-allocation of staffing charges from the main ICT

#### **Website**

The costs relating to the Website are almost entirely support service costs comprising recharges from the central computer budget and managerial and professional charges for Public Relations and Democratic Services. The budget from 2011/12 includes the full costs of operating the Website, with the total cost allocated to services based on time allocations for the PR officers, and website activity for the other overheads.

## Finance & ICT

### ICT Support Services

| <b>2010/11</b> | <b>2011/12</b>  |                 |   | <b>2012/13</b> |               |              |
|----------------|-----------------|-----------------|---|----------------|---------------|--------------|
| <b>Actual</b>  | <b>Original</b> | <b>Revised</b>  |   | <b>Gross</b>   | <b>Net</b>    |              |
| <b>£000</b>    | <b>Estimate</b> | <b>Estimate</b> |   | <b>Expend</b>  | <b>Income</b> |              |
| <b>£000</b>    | <b>£000</b>     | <b>£000</b>     |   | <b>£000</b>    | <b>£000</b>   |              |
|                |                 |                 |   | <b>£000</b>    | <b>£000</b>   |              |
| 2,239          | 2,308           | 2,233           | ICT                                     | 2,273          | 0             | 2,273        |
| 563            | 579             | 544             | Telephones                              | 569            | 0             | 569          |
| 186            | 182             | 172             | Website                                 | 181            | 0             | 181          |
| <b>2,988</b>   | <b>3,069</b>    | <b>2,949</b>    | <b>Total (Transferred to Summary)</b>   | <b>3,023</b>   | <b>0</b>      | <b>3,023</b> |
| 2,988          | 3,069           | 2,980           | Continuing Services Budget              |                |               | 3,025        |
| 0              | 0               | 0               | Continuing Services Budget - Growth     |                |               | 0            |
| 0              | 0               | (26)            | Continuing Services Budget - Savings    |                |               | 0            |
| <b>2,988</b>   | <b>3,069</b>    | <b>2,954</b>    | <b>Total Continuing Services Budget</b> |                |               | <b>3,025</b> |
| 0              | 0               | 0               | District Development Fund - Expenditure |                |               | 0            |
| 0              | 0               | (5)             | District Development Fund - Savings     |                |               | (2)          |
| <b>0</b>       | <b>0</b>        | <b>(5)</b>      | <b>Total District Development Fund</b>  |                |               | <b>(2)</b>   |
| <b>2,988</b>   | <b>3,069</b>    | <b>2,949</b>    | <b>Directorate Total</b>                |                |               | <b>3,023</b> |

