

**OFFICE OF THE CHIEF EXECUTIVE
DIRECTORATE
ESTIMATES 2012/13**

Office of the Chief Executive

Revenue Budget 2012/13

Introduction

The Office of the Chief Executive 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.

Office of the Chief Executive
General Fund Estimate Summary

2010/11	2011/12			2012/13		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
1,154	1,265	1,106	Corporate Activities	1,577	388	1,189
312	365	308	Elections	556	174	382
909	962	917	Member Activities	1,194	261	933
406	463	443	Voluntary Sector Support	433	12	421
11	6	14	Other Activities	14	0	14
2,792	3,061	2,788	Total (Transferred to GF Summary)	3,774	835	2,939
Support and Trading Services						
484	487	478	Democratic Services	484	0	484
255	273	246	Internal Audit	239	0	239
(500)	(520)	(497)	Recharged to this Directorate	(496)	0	(496)
(239)	(240)	(227)	Recharged to other Directorates	(227)	0	(227)
0	0	0	Total	0	0	0
2,792	3,061	2,788	Directorate Total	3,774	835	2,939
2,812	3,061	3,037	Continuing Services Budget			2,940
0	0	0	Continuing Services Budget - Growth			0
(24)	0	(36)	Continuing Services Budget - Savings			(19)
2,788	3,061	3,001	Total Continuing Services Budget			2,921
4	160	168	District Development Fund - Expenditure			166
0	(160)	(381)	District Development Fund - Savings			(148)
4	0	(213)	Total District Development Fund			18
2,792	3,061	2,788	Directorate Total			2,939

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Development Fund & Growth Items

	Original 2011/12 £000's	Probable Outturn 2011/12 £000's	Original 2012/13 £000's
CSB Growth Items			
Internal Audit			
Consultants Fees- Saving		(24)	(13)
Civic & Member			
Courses & Conferences, Books, Publications & Postage- Savings			(3)
Democratic services			
LG Information unit Subscription Saving			(3)
Directorate Savings			
General		(12)	
	0	(36)	(19)

	Original 2011/12 £000's	Probable Outturn 2011/12 £000's	Original 2012/13 £000's
Development Fund Items			
Corporate Management			
Chief Executive Post- Salary savings		(185)	
Elections			
District Elections- Saving due to multiple elections		(45)	
Elections			
Government Referendum on the Voting system	160	148	
Elections			
Government Referendum on the Voting system- Re-imburement	(160)	(148)	
Elections			
Police & Crime Commissioner Elections			148
Elections			
Police & Crime Commissioner Elections - Re-imburement			(148)
Elections			
District Elections- Additional cost due to no multiple elections			18
Members			
Standards Committee - other chargeable investigations		(3)	
Grants to Voluntary Orgs			
Furniture Exchange Scheme		20	
	0	(213)	18

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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 in accordance with SeRCOP guidance 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. A DDF saving of £185,000 is included in the 2011/12 probable outturn for the vacancy of the Chief Executive.

Subscriptions

This heading relates to the Council subscriptions that are paid to various organisations including the Local Government Association, CIPFA Best Value Advisory Service, Essex Safeguarding Children Board and Essex Safeguarding Adult Board. The East of England Regional Assembly has been restructured and the Council is reinstating its subscription to it for 2012/13 at a cost of £11,000.

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Corporate Activities

2010/11	2011/12			2012/13		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
1,134	1,244	1,084	Corporate Policy Making	1,544	388	1,156
20	21	22	Subscriptions	33	0	33
1,154	1,265	1,106	Total (Transferred to Summary)	1,577	388	1,189
1,166	1,265	1,291	Continuing Services Budget			1,189
0	0	0	Continuing Services Budget - Growth			0
(12)	0	0	Continuing Services Budget - Savings			0
1,154	1,265	1,291	Total Continuing Services Budget			1,189
0	0	0	District Development Fund - Expenditure			0
0	0	(185)	District Development Fund - Savings			0
0	0	(185)	Total District Development Fund			0
1,154	1,265	1,106	Directorate Total			1,189

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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

There were elections for one third of the district and Parish and Town council elections and the referendum on voting changes in 2011/12. The cost of the district elections fall on the Council with the others being fully re-imbursed. The budgets include one third of the district and fully reimbursable costs for the Police Commissioner Elections in 2012/13. The original estimate for 2011/12 included a DDF item of £160,000 with an equivalent reimbursement for the Government referendum on the voting system which has been revised on actual costs to £148,000. A DDF item of £148,000 with an equivalent reimbursement is included in 2012/13 for the Police and Crime Commissioner elections in November 2012. A DDF item of £18,000 is included in 2012/13 for additional costs of holding the May 2012 District elections as a result of not having multiple elections with the Government or the County Council, when costs can be shared.

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Elections

<i>2010/11</i>		<i>2011/12</i>		<i>2012/13</i>		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
149	166	165	Electoral Registration	168	1	167
163	199	143	Elections	388	173	215
312	365	308	Total (Transferred to Summary)	556	174	382
312	365	353	Continuing Services Budget			364
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
312	365	353	Total Continuing Services Budget			364
0	160	148	District Development Fund - Expenditure			166
0	(160)	(193)	District Development Fund - Savings			(148)
0	0	(45)	Total District Development Fund			18
312	365	308	Directorate Total			382

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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. There are no significant changes to this budget.

Civic and Member

This budget includes costs of members services and support, including training and accommodation costs of the council chamber and members room. The charges for support services have been allocated in accordance with SeRCOP, as a result savings in other areas of the Council are reflected in the 2011/12 Probable Outturn and 2012/13 budgets. CSB saving of £3,450 is included in 2012/13 for savings on Courses, conferences, books, publications and postage.

Members Allowances

This budget consists of the payments of members allowances and Connect scheme payments to members. There are no significant changes to this budget.

Overview and Scrutiny

This budget incorporates the operational costs of the Overview and Scrutiny Committee. There are no significant changes to this budget.

Standards Committee

This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. DDF income of £3,000 is included in the 2011/12 probable outturn for re-chargeable investigations.

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Member Activities

2010/11	2011/12			2012/13		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
42	52	50	Civic Ceremonial	65	14	50
607	653	613	Civic & Member	806	179	627
238	233	233	Members Allowances	301	67	234
1	3	3	Overview & Scrutiny	3	0	3
21	21	18	Standards Committee	19	0	19
909	962	917	Total (Transferred to Summary)	1,194	261	933
907	962	921	Continuing Services Budget			936
0	0	0	Continuing Services Budget - Growth			0
(2)	0	(1)	Continuing Services Budget - Savings			(3)
905	962	920	Total Continuing Services Budget			933
4	0	0	District Development Fund - Expenditure			0
0	0	(3)	District Development Fund - Savings			0
4	0	(3)	Total District Development Fund			0
909	962	917	Directorate Total			933

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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 2011/12 probable outturn and 2012/13 budgets is £111,520. This includes £7,550 relating to Home Start, who have a grant to offset gross rent for unit 36 at Oakwood Hill Industrial Estate.

At the end of the financial year there are always a number of grant approvals that remain unpaid. The budget assumes that the level of these is similar at the end of each year.

A DDF item for £20,000 was originally included in 2009/10 original estimates for the continuation of the Furniture Exchange Scheme. The scheme has been re-phased to 2011/12, which is the last year this budget will be available.

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 2011/12 and 2012/13 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 2011/12 and 2012/13.

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 including the grant is £73,050 for 2011/12, and £73,900 for 2012/13 which is reduced by rent paid by VAEF of £11,000 and by £1,100 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 2011/12 and 2012/13.

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Voluntary Sector Support

2010/11	2011/12			2012/13		
<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
184	237	220	Grants to Voluntary Organisations	196	0	196
30	17	18	Grant to Essex Women's Refuge	18	0	18
114	128	126	Grant to Citizens Advice Bureau	126	0	126
61	64	61	Grant to VAEF	74	12	62
17	17	18	Welfare Transport	19	0	19
406	463	443	Total (Transferred to Summary)	433	12	421
406	463	423	Continuing Services Budget			421
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
406	463	423	Total Continuing Services Budget			421
0	0	20	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	20	Total District Development Fund			0
406	463	443	Directorate Total			421

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Other Activities

Local Council Liaison

This budget includes the operational costs of the Local Council Liaison Committee. The increase in costs is a result of increased legal advice to the town and parish councils.

Outdoor Youth Facilities

This budget previously related to the write off of grants expenditure to Parish and Town Councils for the provision of outdoor facilities. These write-off are now completed and there will be no further transactions.

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Other Activities

2010/11	2011/12			2012/13		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
6	5	14	Local Council Liaison	14	0	14
5	1	0	Outdoor Youth Facilities	0	0	0
11	6	14	Total (Transferred to Summary)	14	0	14
11	6	14	Continuing Services Budget			14
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
11	6	14	Total Continuing Services Budget			14
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
11	6	14	Directorate Total			14

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Support Services

Democratic Services

A CSB saving is included in 2012/13 for the deletion of the subscription to the Local Government information unit.

Internal Audit

The original 2011/12 budget included an item of £37,000 for the buying in of specialist audit expertise and to cover some on going audit requirements. It was felt that the budget would be better spent training existing staff in those areas. Whilst there is an initial one off expense for this the on going budget is no longer

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Support Services

2010/11	2011/12			2012/13		
<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>
484	487	478	Democratic Services	484	0	484
255	273	246	Internal Audit	239	0	239
739	760	724	Total (Transferred to Summary)	723	0	723
739	760	748	Continuing Services Budget			739
0	0	0	Continuing Services Budget - Growth			0
0	0	(24)	Continuing Services Budget - Savings			(16)
739	760	724	Total Continuing Services Budget			723
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
739	760	724	Directorate Total			723

**OFFICE OF THE CHIEF EXECUTIVE
SUBJECTIVE ANALYSIS 2012/13 ORIGINAL**

Cost Centre	Employees	Premises	Transport	Supplies	Third Party	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Rental Income	Fees & Charges	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£		£		£	£	£
Corporate Policy Making	41,570		1,420	21,540		1,479,590		1,544,120	(387,690)					-	1,156,430
Subscriptions				32,740		80		32,820						-	32,820
Electoral Registration	59,720		1,360	42,090		65,340		168,510			1,220			1,220	167,290
Elections	33,570		1,070	295,820		57,200		387,660					173,250	173,250	214,410
Civic Ceremonial		-	4,160	30,670		29,970		64,800	(14,420)					-	50,380
Civic and Member	1,890		50	18,380		784,900		805,220	(179,160)					-	626,060
Members Allowances	340			295,990		4,750		301,080	(66,990)					-	234,090
Overview & Scrutiny Operational Budget				2,000		750		2,750						-	2,750
Standards Committee Operational Budget				6,490		12,940		19,430						-	19,430
Grants to Voluntary Organisations	46,320		1,730	111,810		35,790		195,650						-	195,650
Grant to Essex Womens Refuge				16,940		1,220		18,160						-	18,160
Grant to CAB	7,050		220	113,870		5,060		126,200						-	126,200
Grant to VAEF				39,540		34,360		73,900		11,000			1,100	12,100	61,800
Welfare Transport	1,510		50	16,030		1,360		18,950						-	18,950
Local Council Liaison				14,200				14,200						-	14,200
Outdoor Youth Facilities								-						-	-
TOTAL (Transferred to GF Summary)	191,970	-	10,060	1,058,110	-	2,513,310	-	3,773,450	(648,260)	11,000	1,220		174,350	186,570	2,938,620
Support Service															
Democratic Services	294,540	1,670	4,820	10,490		172,650		484,170	(484,170)						-
Internal Audit	188,080		4,010	730		46,270		239,090	(239,090)						-
TOTAL	482,620	1,670	8,830	11,220	-	218,920	-	723,260	(723,260)	-	-		-	-	-
DIRECTORATE TOTAL	674,590	1,670	18,890	1,069,330	-	2,732,230	-	4,496,710	(1,371,520)	11,000	1,220		174,350	186,570	2,938,620

Chief Executive Policy Group	278,900		1,440	1,000		31,630		312,970	(312,970)					-	-
Policy Unit	145,630		4,520	4,520	-	106,190		260,860	(260,860)					-	-