

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

ESTIMATES 2007/08

Finance, Performance Management & Corporate Support Services

Revenue Budget 2007/08

Introduction

The Portfolio is responsible for the following services.

Housing Benefits and Fraud Investigation
Local Taxation
Industrial Estates and Land and Property
Finance Support Services
Other Support Services

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

Capital Charges

In previous years accounting standards have required that a notional charge be made to service revenue accounts to reflect the cost of fixed assets used in the provision of services. These charges were then reversed through the asset management revenue account so that they had no effect on the Council Tax. The latest version of the Statement of Recommended Practice (SORP) that local authorities are required to follow in producing their budgets and accounts has removed the requirement for capital charges and the asset management revenue account.

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 2006. 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 that adopted 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 and Performance Management

General Fund Estimate Summary

2005/06	2006/07			2007/08		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
Direct Services						
579	616	875	Housing Benefits	33,920	33,166	754
910	1,019	1,086	Local Taxation	1,651	560	1,091
(824)	(805)	(804)	Land & Property	257	1,086	(829)
(320)	77	(176)	Other Activities	(201)	0	(201)
345	907	981	Total (Transferred to GF Summary)	35,627	34,812	815
Support and Trading Services						
1,286	1,382	1,368	Finance Support Services	1,530	103	1,427
1,019	1,180	1,103	Legal & Administration Services	1,252	56	1,196
1,402	1,466	1,629	Accommodation Services	1,619	17	1,602
1,843	1,901	1,790	Other Support Services	1,880	17	1,863
(1,789)	(1,912)	(1,899)	Recharged to this Portfolio	(2,025)	(62)	(1,963)
(3,761)	(4,017)	(3,991)	Recharged to other Portfolios	(4,256)	(131)	(4,125)
0	0	0	Total	0	0	0
345	907	981	Portfolio Total	35,627	34,812	815
682	833	1,008	Continuing Services Budget			739
113	105	98	Continuing Services Budget - Growth			61
(393)	(214)	(281)	Continuing Services Budget - Savings			(100)
402	724	825	Total Continuing Services Budget			700
333	395	443	District Development Fund - Expenditure			282
(390)	(212)	(287)	District Development Fund - Savings			(167)
(57)	183	156	Total District Development Fund			115
345	907	981	Portfolio Total			815

Finance and Performance Management

Development Fund & Growth Items

		Original 2006/07 £000's	Revised 2006/07 £000's	Original 2007/08 £000's
CSB Growth Items				
Car Leasing	Amendments to scheme*	(10)	(32)	(10)
Investment Income	Lost Interest Income**	15		
Energy Sites	Energy costs	38	46	44
Finance & General Admin	Staff savings re HB Scanning & Indexing	(15)	(15)	
Finance Miscellaneous	Savings on Office Computer Equipment			(38)
Finance Miscellaneous	Saving on photocopier contract			(4)
Finance Miscellaneous	Saving on Mobile phone contract			(35)
Housing Benefits	Electronic Document management	15	15	
Local Taxation	NDR Increase in Court Cost Fees			(2)
Local Taxation	Council Tax Increase in Court Costs	(50)	(50)	(21)
Local Taxation	Additional Staffing	20	20	
Housing Benefits/Local Taxation	New Revenues and Benefits system			16
Brooker Road Industrial Estate	Rent Income	(8)	(3)	
Oakwood Hill Industrial Estate	Rent Income	(17)	(17)	
Office Accommodation	Refuse Collection/Disposal & Recycling	4		
Office Accommodation	Additional Cleaning Materials	2	2	
Office Accommodation	Additional costs of reletting office cleaning contra	11	15	7
Human Resources	Recruitment & Retention		(50)	
Other Support Services	Building Maintenance			4
Other Support Services	Potential Central Support Savings	(114)	(114)	
		(109)	(183)	(39)
		Original 2006/07 £000's	Revised 2006/07 £000's	Original 2007/08 £000's
Development Fund Items				
Estates Management	Property Management System			
Estates Management	Langston Road Industrial Estate- Development P	50	50	
Unappropriated Land	Consultants fees Dev potential CI Car parks		5	
Finance Miscellaneous	Finance System Outstanding Commitments	37	17	20
Finance Miscellaneous	Performance Reward Grant	(52)	(52)	
Finance Miscellaneous	Extra Interest Income		(100)	
Housing Benefits	Housing Benefit Admin Grant (New Formula)	30	(18)	(44)
Housing Benefits	Grant - Verification Framework	(119)	(117)	(123)
Housing Benefits	Grant-Admin- Welfare Reforms	(39)		
Housing Benefits	Welfare Reform Start up costs		42	
Housing Benefits	Electronic Document management		15	
Housing Benefits	Rent Allowances	(2)		
Housing Benefits	Cover for Maternity Leave		40	40
Housing Benefits/Local Taxation	New Revenues and Benefits system		26	
Housing Benefits/Local Taxation	Replacement Revenues & Benefits ICT system			80
Insurance/Risk Management	Implementation of Risk Management Strategy		2	9
Legal Services	Data capture re Land Terrier	7	2	9
Legal Services	Computerisation of Land Terrier Records	11		17
Legal Services	Registration of Unregistered Titles		2	41
Legal Services	Planning Delivery Grant re Legal Officer	24		
Legal Services	Office Equipment		5	
Local Taxation	Introduce E Billing	10		
Office Accommodation	Civic Offices Atrium Works	8	23	
Office Accommodation	Potential Accommodation Changes		14	
Office Accommodation	Off-site Storage Facility		1	
Office Accommodation	Essential Works to Civic Offices	112	88	66
Office Accommodation	Comfort Cooling	50	50	
Office Accommodation	Works to Committee Rooms for Scrutiny meetings		4	
Payroll/HR	New ICT System		2	
Other Support Services	Potential Central Support Savings	56	55	
		183	156	115

* 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 nearly 4%, and for 2007/08 this figure has been increased for inflation of 5%. This increase in volume is a result of 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 and 2007/08 has increased by around 17% in volume 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%. The increase relates to the general increase in Council Tax, and an increase in case load. There is no significant net change to the budget.

Rent Allowances

The estimate for Rent Allowances granted in the current year and 2007/08 has increased by around 8% in volume 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

These relate to homeless people in Bed and Breakfast accommodation, which is provided in hotels. The estimates for the current year Revised and 2007/08 show an increase of 34% in volume, which is due to the longer stays necessary prior to establishing placements in permanent accommodation such as Housing Associations.

Benefits Administration

From 2006/07 administration subsidy has been distributed as a single figure and will include Verification Framework funding. The combined funding gives Local Authorities flexibility to fund their administration and security of benefits in accordance with local circumstances. A CSB Growth item of £15,000 is included in the current year for the costs of Electronic Document Management. A DDF item of £42,000 for Welfare Reform Start up costs, is included having been brought forward from 2005/06. DDF is also included for £40,000 in 2006/07 and 2007/08 for staff cover for maternity leave. A DDF item is included in 2007/08 relating to a replacement ICT system. CSB Growth is also included for the new system.

Verification Framework

The increased costs on current year Revised and 2007/08 relate to a reapportionment of overhead costs relating to the Housing Benefit Group.

Fraud Investigation

The increased costs on current year Revised and 2007/08 relate to a reapportionment of overhead costs relating to the Housing Benefit Group, which has been necessary due to a change in legislation.

Finance, Performance Management and Corporate Support Services

Housing Benefits

2005/06	2006/07			2007/08		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(94)	(94)	(91)	Rent Rebates	12,312	12,408	(96)
(108)	(76)	(80)	Council Tax Benefit	8,085	8,169	(84)
(129)	(127)	(154)	Rent Allowances	11,415	11,576	(161)
112	139	186	Non-HRA Rent Rebates	379	184	195
(219)	(158)	(139)	Total Benefits	32,191	32,337	(146)
427	447	530	Benefit Administration	1,060	600	460
170	188	288	Verification Framework	387	123	264
201	139	196	Fraud Investigation	282	106	176
798	774	1,014	Total Administration	1,729	829	900
579	616	875	Total (Transferred to Summary)	33,920	33,166	754
561	731	885	Continuing Services Budget			833
22	15	15	Continuing Services Budget - Growth			8
0	0	0	Continuing Services Budget - Savings			0
583	746	900	Total Continuing Services Budget			841
160	30	110	District Development Fund - Expenditure			80
(164)	(160)	(135)	District Development Fund - Savings			(167)
(4)	(130)	(25)	Total District Development Fund			(87)
579	616	875	Portfolio Total			754

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.

A CSB saving of £50,000 is included in the current year for an increase in court costs. A further saving of £21,000 is included for 2007/08. CSB Growth of £20,000 is included in the current year for the costs of two additional staff. The Revenues Division has experienced a large increase in workload during the previous and current financial years, due to recovery action and the additional telephone calls and correspondence generated.

The additional income and improved cash flow benefits have more than offset the additional costs related to the new staff required.

A DDF item is included in 2007/08 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

2005/06	2006/07			2007/08		
<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
889	982	1,047	Council Tax Collection	1,414	362	1,052
21	37	39	NNDR Collection	237	198	39
910	1,019	1,086	Total (Transferred to Summary)	1,651	560	1,091
1,029	1,039	1,103	Continuing Services Budget			1,066
0	20	20	Continuing Services Budget - Growth			8
(122)	(50)	(50)	Continuing Services Budget - Savings			(23)
907	1,009	1,073	Total Continuing Services Budget			1,051
3	10	13	District Development Fund - Expenditure			40
0	0	0	District Development Fund - Savings			0
3	10	13	Total District Development Fund			40
910	1,019	1,086	Portfolio Total			1,091

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.

Revised CSB savings are included in the current year of £20,000, relating to additional rent income at Brooker Road Industrial Estate, and Oakwood Hill Industrial Estate. This is down from the original estimate of £25,000.

Income of £26,000 continues to be included in the current year and 2007/08 relating to temporary car parking on the T11 site. A DDF item of £50,000 is included in the current year for initial costs relating to development proposals for Langston Road Industrial Estate.

Unallocated Land and Buildings Management

The budget contains the cost of unallocated land, depot and office space, This is land that is no longer required by the Service and will be considered for alternative use, or sale.

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

There is a reduction in budgets relating to the change in accounting for capital, explained in the introduction, and for 2007/08 there is an increase in unallocated Civic Office space resulting from the transfer of Highways to the County.

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.

Other Land and Property

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

Finance, Performance Management and Corporate Support Services

Land and Property

2005/06	2006/07			2007/08		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Revised Estimate</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
(176)	(180)	(171)	Brooker Road	28	200	(172)
(155)	(99)	(94)	Langston Road	11	156	(145)
(325)	(342)	(342)	Oakwood Hill	17	359	(342)
(143)	(142)	(139)	Oakwood Hill Workshops	27	167	(140)
11	12	0	North Weald	0	0	0
(788)	(751)	(746)	Total Industrial Estates	83	882	(799)
71	59	49	Unappropriated Land & Buildings	162	85	77
(102)	(102)	(98)	David Lloyd Centre	5	103	(98)
(5)	(11)	(9)	Other Land & Property	7	16	(9)
(36)	(54)	(58)	Total Land & Property	174	204	(30)
(824)	(805)	(804)	Total (Transferred to Summary)	257	1,086	(829)
(803)	(830)	(839)	Continuing Services Budget			(829)
17	0	0	Continuing Services Budget - Growth			0
(61)	(25)	(20)	Continuing Services Budget - Savings			0
(847)	(855)	(859)	Total Continuing Services Budget			(829)
23	50	55	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
23	50	55	Total District Development Fund			0
(824)	(805)	(804)	Portfolio Total			(829)

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.

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 main change to Finance Miscellaneous in the current year and for 2007/08 relates to a reduction in the surplus on the Insurance Fund, as a result of a general reduction in the premium costs charged. The CSB saving originally included in the current year of £114,000 relating to the Central Support savings arising from the transfer of Highways to Essex County Council from 1 April 2005, and the change in management of Leisure Centres to SLM on 4 January 2006, is now accounted for within the services. A DDF item in the current year of £55,000 is also included for restructuring costs linked to the loss of these services, and this is now accounted for within the relevant services.

A DDF saving of £52,000 is included for the current year relating to the Performance Reward Grant earned by this Council as a result of achieving predetermined performance targets.

Vacancy Allowance

The Revised Estimate for the current year includes a credit for a vacancy allowance of £140,000. The Estimate for 2007/08 includes a vacancy allowance of £420,000, which is equivalent to 3% of gross non HRA salaries

Provision for Bad and Doubtful Debts

Due to the significant improvement in the collection of Sundry Debtors, the provision has been reduced.

Finance, Performance Management and Corporate Support Services

Other Activities

2005/06	2006/07			2007/08		
<i>Actual</i>	<i>Original Estimate</i>	<i>Revised Estimate</i>		Gross Expend	Gross Income	Net Expend
£000	£000	£000		£000	£000	£000
55	100	129	Outdoor Youth Facilities	126	0	126
32	30	32	NNDR Discretionary Relief	32	0	32
(433)	(11)	(197)	Finance Miscellaneous	41	0	41
(346)	119	(36)	Total Other Activities	199	0	199
0	(165)	(140)	Vacancy Allowance	(420)	0	(420)
26	123	0	Provision for Bad & Doubtful Debts	20	0	20
26	(42)	(140)	Total Contingency Items	(400)	0	(400)
(320)	77	(176)	Total (Transferred to Summary)	(201)	0	(201)
(278)	150	(141)	Continuing Services Budget			(144)
0	0	0	Continuing Services Budget - Growth			0
0	(114)	0	Continuing Services Budget - Savings			(77)
(278)	36	(141)	Total Continuing Services Budget			(221)
10	93	17	District Development Fund - Expenditure			20
(52)	(52)	(52)	District Development Fund - Savings			0
(42)	41	(35)	Total District Development Fund			20
(320)	77	(176)	Portfolio Total			(201)

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

There are no significant variations, other than inflation.

Accounts Payable

There are no significant variations, other than inflation.

Insurance and Credit control

A DDF item of £2,000 is included in the current year Revised Estimate for the implementation of the Risk Management Strategy, and a further £9,000 for 2007/08.

Treasury Management

There are no significant variations, other than inflation.

Cashiers

There are no significant variations, other than inflation.

District Audit and Bank Charges

The Audit Commission District Audit Fees have been revised and are now geared to the CPA process. There are no significant variations, other than inflation

Finance, Performance Management and Corporate Support Services

Finance Support Services

2005/06	2006/07			2007/08		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
297	304	315	Financial Policy Group	325	0	325
462	529	497	Accountancy	522	0	522
75	79	79	Accounts Payable	85	0	85
55	49	53	Insurance and Financial Control	168	103	65
9	9	9	Treasury Management	9	0	9
195	209	210	Cashiers	216	0	216
193	203	205	District Audit / Bank Charges	205	0	205
1,286	1,382	1,368	Total (Transferred to Summary)	1,530	103	1,427
1,455	1,382	1,366	Continuing Services Budget			1,418
16	0	0	Continuing Services Budget - Growth			0
(190)	0	0	Continuing Services Budget - Savings			0
1,281	1,382	1,366	Total Continuing Services Budget			1,418
5	0	2	District Development Fund - Expenditure			9
0	0	0	District Development Fund - Savings			0
5	0	2	Total District Development Fund			9
1,286	1,382	1,368	Portfolio Total			1,427

Finance, Performance Management & Corporate Support Services

Legal and Administration Services

Legal Services

DDF items for the current year relate to £2,000 for data capture for the land terrier system, £2,000 for the registration of unregistered titles relating to Council property, and £5,000 for office equipment. DDF items for 2007/08 relate to a further £9,000 for data capture for the land terrier system, £17,000 for the computerisation of Land Terrier records, and £41,000 for the registration of unregistered titles relating to Council property.

Legal General Administration

There are no significant variations, other than inflation.

Secretarial Services

There are no significant variations, other than inflation.

Reprographics

There are no significant variations, other than inflation.

Finance, Performance Management and Corporate Support Services

Legal and Administration Services

2005/06 <i>Actual</i> £000	2006/07			2007/08		
	<i>Original Estimate</i> £000	<i>Revised Estimate</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
456	536	496	Legal Services	612	45	567
200	212	183	Legal General Administration	211	10	201
134	190	186	Secretarial Services	187	0	187
229	242	238	Reprographics	242	1	241
1,019	1,180	1,103	Total (Transferred to Summary)	1,252	56	1,196
961	1,138	1,094	Continuing Services Budget			1,129
22	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
983	1,138	1,094	Total Continuing Services Budget			1,129
36	42	9	District Development Fund - Expenditure			67
0	0	0	District Development Fund - Savings			0
36	42	9	Total District Development Fund			67
1,019	1,180	1,103	Portfolio Total			1,196

Finance, Performance Management & Corporate Support Services

Accommodation Services

Office Accommodation

CSB Growth originally included in the current year relating to Civic Office refuse collection disposal and recycling, is now contained within the existing budget. The current year includes CSB Growth of £2,000 for additional office cleaning materials, and £15,000 for the additional costs of re-letting the office cleaning contract, with a further £7,000 in 2007/08. Growth is also included in both years for the significant increases in gas and electricity prices.

DDF items are included in the current year for £1,000 relating to off-site storage facilities, £14,000 for various potential accommodation changes, and £138,000 for Civic Offices essential works and comfort cooling, £4,000 for works to committee rooms for scrutiny meetings, and £23,000 for Civic Office Atrium

DDF items for 2007/08 relate to £66,000 for the programme of essential work to Civic Offices.

Superintendents/Duty Officers

The increase in the budget for the current year relates to additional overtime worked as a result of long term staff sickness for a Superintendent and a Duty Officer.

Catering

There are no variations.

Depots

Growth is included in both years for the significant increases in gas and electricity prices.

Finance, Performance Management and Corporate Support Services

Accommodation Services

2005/06	2006/07			2007/08		
<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
945	1,012	1,155	Office Accommodation	1,132	17	1,115
92	94	99	Superintendents	99	0	99
112	110	117	Duty Officers	113	0	113
10	14	14	Catering (Civic Offices)	14	0	14
1,159	1,230	1,385	Total Office Accommodation	1,358	17	1,341
243	236	244	Depot Accommodation	261	0	261
1,402	1,466	1,629	Total (Transferred to Summary)	1,619	17	1,602
1,297	1,241	1,386	Continuing Services Budget			1,485
36	55	63	Continuing Services Budget - Growth			51
(20)	0	0	Continuing Services Budget - Savings			0
1,313	1,296	1,449	Total Continuing Services Budget			1,536
89	170	180	District Development Fund - Expenditure			66
0	0	0	District Development Fund - Savings			0
89	170	180	Total District Development Fund			66
1,402	1,466	1,629	Portfolio Total			1,602

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.

Finance General Administration

A CSB saving of £15,000 is included in the current year for the deletion of a post which has been held vacant pending the introduction of the approved Scanning and Indexing system for Housing Benefits.

Payroll

A DDF item of £2,000 is included in the current year for the residual costs relating to the implementation of a new HR/Payroll IT package. The reduction in the budgets for the current year and 2007/08 is due to the reduction in establishment resulting from a redundancy brought about by the transfer of Leisure Centre Management to SLM and Highways agency to the Essex County Council.

Human Resources

A CSB saving of £50,000 is included in the current year relating to staff recruitment and retention. A saving is also now included arising from the reduction in establishment, brought about by the transfer of Leisure Centre Management to SLM and Highways agency to the Essex County Council.

Estates and Valuation

There are no significant variations, other than inflation.

Building Maintenance

A CSB Growth item of £4,000 relating to inflation, is included in the planned maintenance programme.

Performance Management

The actual for 2005/06 reflects the significant savings resulting from staff vacancies and consultants fees. The current year Revised Estimate reflects the savings arising from the vacant posts of Corporate Support Officer, and a trainee Performance Improvement Officer post, which have now been filled.

Internal Audit

The reduced costs relate to salary savings.

Finance, Performance Management and Corporate Support Services

Other Support Services

<i>2005/06</i>		<i>2006/07</i>		<i>2007/08</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		Expend	Income	Expend
	<i>£000</i>	<i>£000</i>		£000	£000	£000
108	103	105	Finance General Admin	110	1	109
110	108	93	Payroll	83	1	82
445	612	529	Human Resources	553	0	553
355	359	369	Estates & Valuation	390	15	375
404	256	256	Building Maintenance	260	0	260
185	221	206	Performance Management	247	0	247
236	242	232	Internal Audit	237	0	237
1,843	1,901	1,790	Total (Transferred to Summary)	1,880	17	1,863
2,010	1,916	1,912	Continuing Services Budget			1,859
0	0	0	Continuing Services Budget - Growth			4
0	(15)	(179)	Continuing Services Budget - Savings			0
2,010	1,901	1,733	Total Continuing Services Budget			1,863
7	0	57	District Development Fund - Expenditure			0
(174)	0	0	District Development Fund - Savings			0
(167)	0	57	Total District Development Fund			0
1,843	1,901	1,790	Portfolio Total			1,863

**FINANCE, PERFORMANCE MANAGEMENT AND CORPORATE SUPPORT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2007/08**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rent Rebates					12,312,300				12,312,300			12,407,850		12,407,850	(95,550)
Council Tax Benefit					8,085,000	-			8,085,000			8,169,000		8,169,000	(84,000)
Rent Allowances					11,414,550				11,414,550			11,576,410		11,576,410	(161,860)
Non-HRA Rent Rebates					379,050				379,050			183,750		183,750	195,300
Benefit Administration	577,620	770	16,470	127,980		336,710			1,059,550			600,040		600,040	459,510
Verification Framework	277,150		7,900	20,920		81,100			387,070			123,000		123,000	264,070
Fraud Investigation	172,310		4,910	22,200		82,480			281,900			106,000		106,000	175,900
Council Tax Collection	671,760	210	14,800	216,000		511,120			1,413,890	362,000				362,000	1,051,890
NNDR Collection	129,740		2,910	13,620		91,170			237,440	32,000		166,000		198,000	39,440
Brooker Road Industrial Estate		5,820				22,330			28,150		200,000			200,000	(171,850)
Langston Road Industrial Estate						11,434			11,434		156,000			156,000	(144,566)
Oakwood Hill Industrial Estate		770				16,490			17,260		359,000			359,000	(341,740)
Oakwood Hill Workshops Units		15,920				10,950			26,870		167,000			167,000	(140,130)
North Weald Industrial Estate									-					-	-
Unappropriated Land & Building	-	122,760	-	58,380	-	4,460	-	(23,320)	162,280	-	85,400	-	-	85,400	76,880
David Lloyd Centre						4,720			4,720		102,990			102,990	(98,270)
Other Land & Property	-	-	-	-	-	6,930	-	-	6,930	-	16,000	-	-	16,000	(9,070)
North Weald Airfield Strategy									-					-	-
Outdoor Youth Facilities	4,050		190	130		1,080	121,000		126,450					-	126,450
NNDR Discretionary Relief		32,000							32,000					-	32,000
Finance Miscellaneous				(46,690)		87,370			40,680					-	40,680
Job Evaluation									-					-	-
Pension Costs	2,504,000							(2,504,000)	-					-	-
Vacancy Allowance	(420,000)								(420,000)					-	(420,000)
Provision for Bad Debts	-			20,000					20,000					-	20,000
Total	3,916,630	178,250	47,180	432,540	32,190,900	1,268,344	121,000	(2,527,320)	35,627,524	394,000	1,086,390	33,332,050	-	34,812,440	815,084

**FINANCE, PERFORMANCE MANAGEMENT AND CORPORATE SUPPORT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2007/08**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Finance Services															
Financial Policy Group	301,250		22,940	3,080		46,210		(373,480)	-					-	-
Accountancy	471,420		11,470	45,760		156,690		(685,340)	-					-	-
Accounts Payable	77,860	-	-	10,010	-	76,850		(164,720)	-					-	-
Insurance and Financial Control	146,130		1,910	23,420		56,910		(125,100)	103,270	103,270				103,270	-
Treasury Management				8,690		50,190		(58,880)	-					-	-
Cashiers	179,410		1,130	41,920		93,710		(316,170)	-					-	-
District Audit / Bank Charges				204,690		7,170		(211,860)	-					-	-
Finance General Admin	73,080		900	36,430		55,030		(164,920)	520	520				520	-
Payroll	81,420		100	4,340		39,120		(123,810)	1,170	1,170				1,170	-
Other Support Services															
Estates & Valuation	343,690		16,850	35,690		107,320		(488,620)	14,930	14,930				14,930	-
Building Maintenance		259,860				161,480		(421,340)	-					-	-
Performance Management Unit	168,690		650	81,140		108,830		(359,310)	-					-	-
Internal Audit	227,170		4,790	8,030		42,070		(282,060)	-					-	-
Human Resources	506,160		10,180	51,220		122,510		(690,000)	70	70				70	-
Legal & Admin															
Legal Services	461,510		1,630	162,160		213,480		(793,910)	44,870	44,870				44,870	-
Legal General Admin	136,380		15,000	65,250		69,900		(276,790)	9,740	9,740				9,740	-
Secretarial Services	178,410		10	9,590		46,310		(234,320)	-					-	-
Reprographics	127,390		60	116,150		56,020		(298,940)	680	680				680	-
Corporate Filing Facility						1,870		(1,870)						-	-
Office Accommodation	34,390	855,780	210	78,260	-	275,010	164,870	(1,391,210)	17,310	17,310	-	-	-	17,310	-
Superintendents	98,140		10	2,140		17,340		(117,630)	-					-	-
Duty Officers	113,010		10	2,050		9,060		(124,130)	-					-	-
Catering	590			13,870		9,680		(24,140)	-					-	-
Depot Accommodation	20,990	259,080	960	6,860	-	35,820	45,320	(368,820)	210	210	-	-	-	210	-
	3,747,090	1,374,720	88,810	1,010,750	-	1,858,580	210,190	(8,097,370)	192,770	192,770	-	-	-	192,770	-

Note: The costs shown above represent total actual costs whereas the costs identified on the summary sheets represent the directly controllable expenses.

Third Party Payments															
Legal & Administration	385,010		2,320	7,440		63,230		(458,000)	-					-	-
Corporate Training	57,630	8,510		320		108,920		(175,380)	-					-	-
Car Leasing	25,660		350,760	7,520		60,740		(345,680)	99,000				99,000	99,000	-
Revenue & Benefit New IT System									-					-	-
Revenue Group	789,990		17,480	27,730		204,480		(1,039,680)	-					-	-
Housing Benefit Group	1,025,220		28,960	76,670		298,450		(1,429,300)	-					-	-
	2,283,510	8,510	399,520	119,680	-	735,820	-	(3,448,040)	99,000	-	-	-	99,000	99,000	-