

**OFFICE OF THE CHIEF EXECUTIVE
DIRECTORATE
ESTIMATES 2013/14**

Office of the Chief Executive

Revenue Budget 2013/14

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.

Pension costs

The budget shows the cost of the pension scheme relating to those employees currently in service. Although this cost has increased it is reversed out in the budget summary in the same way as Depreciation.

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 2013/14 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.

Office of the Chief Executive
General Fund Estimate Summary

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
993	1,189	1,153	Corporate Activities	1,467	397	1,070
304	382	373	Elections	449	188	261
870	933	994	Member Activities	1,293	283	1,010
424	421	420	Voluntary Sector Support	447	12	435
14	14	2	Other Activities	3	0	3
2,605	2,939	2,942	Total (Transferred to GF Summary)	3,659	880	2,779
Support and Trading Services						
466	484	484	Democratic Services	488	0	488
230	239	237	Internal Audit	243	0	243
(470)	(496)	(495)	Recharged to this Directorate	(501)	0	(501)
(226)	(227)	(226)	Recharged to other Directorates	(230)	0	(230)
0	0	0	Total	0	0	0
2,605	2,939	2,942	Directorate Total	3,659	880	2,779
2,907	2,940	2,925	Continuing Services Budget			2,899
0	0	3	Continuing Services Budget - Growth			0
(44)	(19)	(42)	Continuing Services Budget - Savings			(31)
2,863	2,921	2,886	Total Continuing Services Budget			2,868
267	166	372	District Development Fund - Expenditure			21
(525)	(148)	(316)	District Development Fund - Savings			(110)
(258)	18	56	Total District Development Fund			(89)
2,605	2,939	2,942	Directorate Total			2,779

Office of the Chief Executive

Development Fund & Growth Items

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
CSB Growth Items				
Internal Audit	Consultants Fees- Saving	(13)	(13)	
Civic & Member	Courses & Conferences, Books, Publs & Postage- Savings	(3)	(3)	
Corporate Management	Chief Executive Post- Salary savings		(23)	(22)
Democratic Services	LGIU Information unit Subscription Saving	(3)	(3)	
Policy Unit Group	Grant Finder subscription discontinued			(4)
Electoral Registration	Increased cost of new canvassing regulations		3	
Directorate Savings	General			(5)
		(19)	(39)	(31)

		Original 2012/13 £000's	Probable Outturn 2012/13 £000's	Original 2013/14 £000's
Development Fund Items				
Elections	Police & Crime Commissioner Elections	148	203	
Elections	Police & Crime Commissioner Elections - Re-imbursement	(148)	(203)	
Elections	District Elections- Additional cost due to No multiple elections	18	18	
Elections	No District Elections May 2013			(110)
Grants to Voluntary Orgs	Furniture Exchange Scheme		20	
Welfare Transport	Epping Forest Community Transport Scheme		(16)	16
Corporate Management	Chief Executive Salary Savings less recruitment costs		(60)	
Corporate Management	Chief Exec Executive Assistant - Salary saving		(15)	
Corporate Policy Making	Efficiency Challenge Programme (RIEP)		31	
Corporate Policy Making	LLPG staffing		100	
Corporate Policy Making	LLPG staffing HRA Contribution		(22)	
Civic & Member	Electronic Delivery of Agendas			5
		18	56	(89)

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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. Recharges are made from here to the Housing Revenue Account and to the 'ring fenced' account for Building Control. The recharges to the HRA amount to £394,270 for 2013/14 and relate to Debt Management, External Audit, Bank Charges, and other Corporate overhead costs where the recharge has been calculated in accordance with CIPFA accounting guidelines and fairly reflects the HRA element. A DDF saving of £60,000 is included in the 2012/13 probable outturn for the vacancy of the Chief Executive. A DDF saving of £15,000 is also included in 2012/13 for savings relating to the Executive Assistant's post.

A DDF carry forward of £31,000 is included in the 2012/13 probable outturn, this is the amount remaining from the grant awarded by the Regional Improvement and Efficiency Partnership for the East of England as part of the Efficiency Challenge Programme.

CSB savings of £23,000 are included in the probable outturn 2012/13 for a salary reduction in the Chief Executives post, and £22,000 in 2013/14.

The 2012/13 probable outturn includes £100,000 DDF for the provision of additional resources to enable the Council to satisfy the national standards required for the Local Land and Property Gazetteer.

Democratic Services

This heading relates to the Council subscriptions that are paid to various organisations including the CIPFA Best Value Advisory Service, East of England Local Government Conference, Essex Safeguarding Children Board and Essex Safeguarding Adult Board. The East of England Regional Assembly has been restructured and the Council has reinstated its subscription to it.

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Corporate Activities

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
971	1,156	1,115	Corporate Policy Making	1,438	397	1,040
22	33	38	Subscriptions	30	0	30
993	1,189	1,153	Total (Transferred to Summary)	1,467	397	1,070
1,208	1,189	1,142	Continuing Services Budget			1,092
0	0	0	Continuing Services Budget - Growth			0
0	0	(23)	Continuing Services Budget - Savings			(22)
1,208	1,189	1,119	Total Continuing Services Budget			1,070
119	0	131	District Development Fund - Expenditure			0
(334)	0	(97)	District Development Fund - Savings			0
(215)	0	34	Total District Development Fund			0
993	1,189	1,153	Directorate Total			1,070

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Elections

Electoral Registration

This budget incorporates the cost of maintaining an accurate Electoral Roll for the Epping Forest District area. The reduction in costs relates to the necessity to move to external printing due to the introduction of electronic registration.

Elections

The 2012/13 probable outturn include the costs of elections for one third of the District held in May 2012, and the fully reimbursable costs of the Police Commissioner elections of £203,000 which were held in November 2012. A DDF item of £18,000 is included in the probable outturn 2012/13 for extra costs of holding the District election where there were no other elections held at the same time so the economies that would arise from multiple elections could not be achieved. The 2013/14 budgets include costs of the Essex County Council elections to be held in May 2013 which will be fully reimburseable and provision for any necessary District by-elections. The budget for 2013/14 includes a DDF saving of £110,000 as no District elections are scheduled for 2013.

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Elections

2011/12		2012/13		2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Outturn</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
153	168	161	Electoral Registration	166	3	163
151	214	212	Elections	283	185	98
304	382	373	Total (Transferred to Summary)	449	188	261
344	364	352	Continuing Services Budget			371
0	0	3	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
344	364	355	Total Continuing Services Budget			371
148	166	221	District Development Fund - Expenditure			0
(188)	(148)	(203)	District Development Fund - Savings			(110)
(40)	18	18	Total District Development Fund			(110)
304	382	373	Directorate Total			261

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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. recharge has been calculated in accordance with CIPFA accounting guidelines and fairly reflects the HRA element.

Civic and Member

This budget includes costs of members services and support, including training and accommodation costs of the council chamber and members room. A recharge is made to the HRA amounting to £197,550 for 2013/14 and is in accordance with CIPFA accounting guidelines and fairly reflects the HRA element. The charges for support services have been allocated in accordance with SeRCOP, as a result savings, particularly on corporate policy making are reflected in the 2012/13 Probable Outturn and 2013/14 budgets. Included in the 2013/14 budget is a DDF item of £5,000, to facilitate electronic delivery of agendas. A CSB saving of £3,000 is included in the probable outturn for 2012/13 for savings on courses, conferences, books and publications.

Members Allowances

This budget consists of the payments of members allowances and Connect scheme payments to members. The increase in the budget relates to additional allowances payable where certain member's had not previously claimed for all of their allowances.

recharge has been calculated in accordance with CIPFA accounting guidelines and fairly reflects the HRA element.

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. There are no significant changes to this budget.

Office of the Chief Executive

Member Activities

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
42	50	48	Civic Ceremonial	62	14	48
579	627	682	Civic & Member	898	200	698
235	234	243	Members Allowances	311	69	242
2	3	1	Overview & Scrutiny	2	0	2
12	19	20	Standards Committee	20	0	20
870	933	994	Total (Transferred to Summary)	1,293	283	1,010
873	936	997	Continuing Services Budget			1,005
0	0	0	Continuing Services Budget - Growth			0
0	(3)	(3)	Continuing Services Budget - Savings			0
873	933	994	Total Continuing Services Budget			1,005
0	0	0	District Development Fund - Expenditure			5
(3)	0	0	District Development Fund - Savings			0
(3)	0	0	Total District Development Fund			5
870	933	994	Directorate Total			1,010

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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 2012/13 probable outturn and 2013/14 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 for the Furniture Exchange Scheme was reapproved at the end of 2011/12 for spending during 2012/13 and is therefore included in the probable outturn 2012/13.

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, currently £16,940 and is based on all other local authorities continuing to contribute their full pro-rata share.

Citizens Advice Bureau

The budget relates to the contribution that the Council makes to its partnership with the Citizens Advice Bureaux (CAB). The Council's contribution for 2012/13 and 2013/14 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 2012/13 and 2013/14.

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 2012/13, and £73,480 for 2013/14 which is reduced by rent paid by VAEF of £11,000 and by £1,500 in relation to telephone call charges which are reimbursed.

Welfare Transport

This budget is made up of annual grant to VAEF for funding the Community Transport scheme. The grant available to VAEF is £16,020 for 2012/13 and 2013/14.

A new independent trust (Epping Forest Community Transport) is being set up under the umbrella of VAEF.

The amount available in 2012/13 will not now be required until 2013/14 when the new Trust has been finalised. The original allocation will be treated as a DDF saving and carried forward to 2013/14 to facilitate this.

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Voluntary Sector Support

2011/12	2012/13			2013/14		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable Outturn</i>		Gross Expend	Gross Income	Net Expend
£000	£000	£000		£000	£000	£000
203	196	206	Grants to Voluntary Organisations	188	0	188
18	18	18	Grant to Essex Women's Refuge	18	0	18
125	126	132	Grant to Citizens Advice Bureau	133	0	133
59	62	61	Grant to VAEF	73	12	61
19	19	3	Welfare Transport	35	0	35
424	421	420	Total (Transferred to Summary)	447	12	435
424	421	416	Continuing Services Budget			419
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
424	421	416	Total Continuing Services Budget			419
0	0	20	District Development Fund - Expenditure			16
0	0	(16)	District Development Fund - Savings			0
0	0	4	Total District Development Fund			16
424	421	420	Directorate Total			435

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Other Activities

Local Council Liaison

This budget includes the operational costs which are support services of the Local Council Liaison Committee. The reduction in costs is a result of a reduced level of legal advice to the town and parish councils.

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Other Activities

2011/12	2012/13			2013/14		
<i>Actual</i> £000	<i>Original Estimate</i> £000	<i>Probable Outturn</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
14	14	2	Local Council Liaison	3	0	3
14	14	2	Total (Transferred to Summary)	3	0	3
14	14	2	Continuing Services Budget			3
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
14	14	2	Total Continuing Services Budget			3
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
14	14	2	Directorate Total			3

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Support Services

Democratic Services

There are no significant changes to this budget.

Internal Audit

The small change to this budget relates to additional staffing costs resulting from an increased level of audit activities.

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Support Services

2011/12		2012/13		2013/14		
<i>Actual</i>	<i>Original Estimate</i>	<i>Probable</i>		Gross Expend	Gross Income	Net Expend
£000	£000	£000		£000	£000	£000
466	484	484	Democratic Services	488	0	488
230	239	237	Internal Audit	243	0	243
696	723	721	Total (Transferred to Summary)	731	0	731
728	739	737	Continuing Services Budget			735
0	0	0	Continuing Services Budget - Growth			0
(32)	(16)	(16)	Continuing Services Budget - Savings			(4)
696	723	721	Total Continuing Services Budget			731
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
696	723	721	Directorate Total			731

**OFFICE OF THE CHIEF EXECUTIVE
SUBJECTIVE ANALYSIS 2013/14 ESTIMATES**

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	37,810		1,420	22,190		1,376,290		1,437,710	(396,980)					-	1,040,730
Subscriptions				29,560		160		29,720						-	29,720
Electoral Registration	63,060		1,350	50,310		51,870		166,590			3,260			3,260	163,330
Elections	33,700		1,080	192,890		55,100		282,770			100	185,000	-	185,100	97,670
Civic Ceremonial	-		4,160	29,690		27,870		61,720	(13,730)					-	47,990
Civic and Member	1,980	4,000	50	18,350		873,590		897,970	(199,800)					-	698,170
Members Allowances	1,500			308,990		1,010		311,500	(69,310)					-	242,190
Overview & Scrutiny Operational Budget				1,250		850		2,100						-	2,100
Standards Committee Operational Budget				5,890		14,020		19,910						-	19,910
Grants to Voluntary Organisations	42,870		1,720	111,760		31,590		187,940						-	187,940
Grant to Essex Womens Refuge				16,940		1170		18,110						-	18,110
Grant to CAB	11,110		360	113,870		7,240		132,580						-	132,580
Grant to VAEF				39,270		34,210		73,480			12,500			12,500	60,980
Welfare Transport	1,550		50	32,050		1,250		34,900						-	34,900
Local Council Liaison						2,580		2,580						-	2,580
TOTAL (Transferred to GF Summary)	193,580	4,000	10,190	973,010	-	2,478,800	-	3,659,580	(679,820)	-	15,860	185,000	-	200,860	2,778,900
Support Service															
Democratic Services	306,130	1,250	5,020	8,670		166,840		487,910	(487,910)					-	-
Internal Audit	195,250		3,500	740		43,600		243,090	(243,090)					-	-
TOTAL	501,380	1,250	8,520	9,410	-	210,440	-	731,000	(731,000)	-	-	-	-	-	-
DIRECTORATE TOTAL	694,960	5,250	18,710	982,420	-	2,689,240	-	4,390,580	(1,410,820)	-	15,860	185,000	-	-	2,778,900
Chief Executive Policy Group	271,730		6,070	1,540		44,160		323,500	(323,500)					-	-
Policy Unit	147,250		4,850	410		97,050		249,560	(249,560)					-	-