

FAREHAM

BOROUGH COUNCIL

Report to Licensing and Regulatory Affairs Committee

Date **9 July 2013**

Report of: **Director of Finance and Resources**

Subject: **ACTUAL REVENUE EXPENDITURE 2012/13**

SUMMARY

This report sets out for the information of Members details of the actual revenue expenditure for 2012/13 in respect of the services for which this Committee is responsible.

RECOMMENDATION

The Committee is asked to note the report.

INTRODUCTION

1. The final accounts for the financial year 2012/13 for this Committee show that the actual expenditure of £455,240 represented a saving of £24,360 compared with the revised budget of £479,600 that was approved by this Committee on 20 November 2012. The actual totals of gross expenditure and income are set out in the table below:

	Base Budget 2012/13	Revised Budget 2012/13	Actual 2012/13	Variance
	£	£	£	£
Employees	355,700	340,600	332,994	-7,606
Premises-Related Expenditure	15,600	15,000	18,625	3,625
Transport	800	1,500	2,234	734
Supplies & Services	291,300	314,000	236,334	-77,666
Contract Payments	6,200	3,100	7,112	4,012
Internal Support	119,200	121,800	129,714	7,914
GROSS EXPENDITURE	788,800	796,000	727,013	-68,987
Other Grants and Reimbursements	-112,000	-140,000	-92,031	47,969
Sales	-300	-1,800	-2,260	-460
Fees & Charges	-172,600	-174,600	-177,482	-2,882
GROSS INCOME	-284,900	-316,400	-271,773	44,627
NET EXPENDITURE	503,900	479,600	455,240	-24,360

2. The main variations reflect reduced spending of nearly £8,000 on employees, and savings of £78,000 on supplies and services. Additional income of nearly £3,000 was generated through fees and charges, and receipts of Grants and Reimbursements were nearly £48,000 less than anticipated.
3. The actual revenue expenditure for the year analysed over the main service headings is shown in the following table:

	Base Budget 2012/13	Revised Budget 2012/13	Actual 2012/13	Variance
	£	£	£	£
Hackney Carriage & Private Hire Vehicles	-16,800	-12,600	-15,429	-2,829
Licensing	300	-10,600	-8,002	2,598
Health & Safety Enforcement	190,400	163,100	160,734	-2,366
Election Services	330,000	339,700	317,937	-21,763
NET EXPENDITURE	503,900	479,600	455,240	-24,360

4. A detailed breakdown of the actual cost of the individual services is shown in Appendix A. The main variations from the approved budgets are examined in the following paragraphs.

HACKNEY CARRIAGE AND PRIVATE HIRE VEHICLES

5. This service saw additional income of nearly £3,000 for the financial year. There were minor variations on most headings including additional income of £4,000 mainly from additional charges and costs recovered from drivers.
6. Although this heading shows a small surplus of income over expenditure it does not reflect the cost of providing member support to this committee. This cost is shown in the Executive's Policy, Strategy and Finance Portfolio and has a cost for the whole council of over £1million for 2012/13.

LICENSING

7. The reduction in income of just over £2,500 on this service was mainly as a result of less income from premises licences during the year.

HEALTH AND SAFETY ENFORCEMENT

8. The savings of over £2,000 on this service were as a result of reduced spending on employees of approximately £4,000 and savings on health and safety expenses of £2,000. These were offset by additional charges relating to legal services of £3,000 and increased internal recharges of £1,000.

ELECTION SERVICES

9. The saving of nearly £22,000 reflects lower than anticipated expenditure for conducting elections of £15,500, whilst there were savings of over £6,000 on the register of electors.
10. The cost of staging the Police Commissioner's elections was less than anticipated but this has been offset by reduced levels of funding for that election. There were also savings in the local elections where the cost is borne by this Council.
11. The register of electors savings were mainly as a result of reduced printing costs, savings on postage costs and advertising costs. There was a small increase in sales of the electoral register of £1,000.

RISK ASSESSMENT

12. There are no significant risk considerations in relation to this report.

CONCLUSION

13. The cost of the services provided by this Committee was over £24,000 less than anticipated when the revised budgets were prepared and the reasons for this are set out in this report.

APPENDIX A - Actual Cost of Individual Services 2012/13

Background Papers:

None.

Reference Papers:

Report of the Director of Finance and Resources, and the Director of Regulatory and Democratic Services to this Committee on 20 November 2012 - Spending Plans 2013/14.

Enquiries:

For further information on this report please contact Linda Arthur (Ext 4515).

APPENDIX A

**HACKNEY CARRIAGE AND
PRIVATE HIRE VEHICLES**

	Base 2012/13	Revised 2012/13	Actual 2012/13
	£	£	£
Employees	41,100	49,000	49,592
Transport	0	100	96
Supplies & Services	13,700	15,700	13,738
Contract Payments	1,900	0	0
Internal Support	13,400	11,500	14,794
GROSS EXPENDITURE	70,100	76,300	78,220
Sales	-300	-300	-224
Fees & Charges	-86,600	-88,600	-93,424
GROSS INCOME	-86,900	-88,900	-93,649
NET EXPENDITURE	-16,800	-12,600	-15,429

LICENSING

	Base 2012/13	Revised 2012/13	Actual 2012/13
	£	£	£
Employees	59,700	52,000	49,298
Transport	0	100	158
Supplies & Services	3,800	4,000	3,624
Contract Payments	3,700	3,100	4,457
Internal Support	19,100	16,200	18,062
GROSS EXPENDITURE	86,300	75,400	75,599
Fees & Charges	-86,000	-86,000	-83,601
GROSS INCOME	-86,000	-86,000	-83,601
NET EXPENDITURE	300	-10,600	-8,002

**HEALTH & SAFETY
ENFORCEMENT**

	Base 2012/13	Revised 2012/13	Actual 2012/13
	£	£	£
Employees	134,300	117,300	113,184
Transport	0	200	469
Supplies & Services	24,000	18,900	16,807
Contract Payments	600	0	2,654
Internal Support	31,500	26,700	27,885
GROSS EXPENDITURE	190,400	163,100	161,639
Fees & Charges	0	0	-265
GROSS INCOME	0	0	-265
NET EXPENDITURE	190,400	163,100	160,734

<u>ELECTION SERVICES</u>	Base 2012/13	Revised 2012/13	Actual 2012/13
	£	£	£
Employees	120,600	122,300	120,921
Premises	15,600	15,000	18,625
Transport	800	1,100	1,511
Supplies & Services	249,800	275,400	202,165
Internal Support	55,200	67,400	68,973
GROSS EXPENDITURE	442,000	481,200	412,195
Other Grants & Reimbursements	-112,000	-140,000	-92,031
Sales	0	-1,500	-2,036
Fees & Charges	0	0	-191
GROSS INCOME	-112,000	-141,500	-94,258
NET EXPENDITURE	330,000	339,700	317,927