

FAREHAM

BOROUGH COUNCIL

Report to Planning Committee

Date **30 July 2014**

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

Subject: **ACTUAL REVENUE EXPENDITURE 2013/14**

SUMMARY

This report sets out, for the information of members, details of the actual revenue expenditure for 2013/14 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 for this Committee shows that the actual expenditure of £622,748 was £84,652 (12%), below the revised budget of £707,400 which was approved by this Committee on 20 November 2013.
2. The actual totals of gross expenditure and income are set out in the table below.

	Base Budget 2013/14	Revised Budget 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
Employees	696,600	726,700	706,934	-19,766
Transport	2,200	11,000	10,435	-565
Supplies & Services	44,700	42,800	101,843	59,043
Contract Payments	62,600	65,300	53,939	-11,361
Internal Support	227,200	225,900	234,960	9,060
GROSS EXPENDITURE	1,033,300	1,071,700	1,108,111	36,411
Sales	-2,600	-2,600	-2,262	338
Fees & Charges	-361,700	-361,700	-483,101	-121,401
GROSS INCOME	-364,300	-364,300	-485,363	-121,063
NET EXPENDITURE	669,000	707,400	622,748	-84,652

3. The actual expenditure shows a net underspend of £84,652. The under spend is due to a combination of savings on employee costs and additional income being received. This has been off-set by higher than anticipated spend on supplies & services and internal support.
4. The number of applications submitted has increased by 92, from 1,052 in 2012/13 to 1144 for financial year 2013/14. The number of major applications increased from 16 in 2012/13 to 22 in 2013/14.
5. The actual net revenue expenditure for the year analysed over the main service heading is shown in the following table:-

	Base Budget 2013/14	Revised Estimates 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
Planning Advice	240,600	287,500	282,013	-5,487
Enforcement of Planning Control	140,400	130,100	104,758	-25,342
Appeals	78,700	73,100	69,424	-3,676
Processing Applications	209,300	216,700	166,553	-50,147
	669,000	707,400	622,748	-84,652

6. A detailed breakdown of the actual cost of the individual services is shown in Appendix A. The main variations from the approved budgets are detailed below.

PLANNING ADVICE

7. The overall underspend for this service was £5,000. The main reason was an under spend of £7,000 in the employment budget for staff vacancies with a further underspend of £6,000 for legal advice. These were offset by an increase in internal charges of £4,000 and also reduced fees for planning advice, which was £4,000 below the revised budget.

ENFORCEMENT OF PLANNING CONTROL

8. The under spend for this service was £25,000 with the main reason was the saving in the employee budget for vacant posts (£26,000) which was offset by increased legal charges of £1,000.

APPEALS

9. The small variance of £4,000 for this service was mainly due to reduced costs on the employment costs from vacant posts of £2,000 and the supplies & services budget that was £4,000 under budget. This was offset against the increased expenditure incurred for legal services of £2,000.

PROCESSING APPLICATIONS

10. Overall there was an under spend on this service of £50,000 against the revised budget. Employee expenditure was £16,000 higher than anticipated due to more spend on agency staff to cover staff vacancies.
11. The additional spend on consultants (£54,000) reflected the need for maternity leave cover and also time spent on some of the larger projects in the borough during the year.
12. There was also an over spend of £10,000 on other supplies and services, £4,000 over spend on internal recharges which were both offset by a reduction in legal charges of £9,000.
13. Planning fee income exceeded the budget by £125,000. This was due to a large planning application fee, which was received at the end of the financial year for the south side of Fareham development.

RISK ASSESSMENT

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

CONCLUSION

15. The cost of the services provided by this Committee was £84,652 lower than anticipated when the revised budgets were prepared and the reason for this are set out in this report.

Background Papers: None

Reference Papers:

APPENDIX A – cost of individual services.

Enquiries: For further information on this report please contact Sonia Dent, Senior Management Accountant (Ext 4313).

APPENDIX A

PLANNING ADVICE

	Base Budget 2013/14	Revised Budget 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	157,500	198,500	190,926	-7,574
TRANSPORT	0	2,000	1,557	-443
SUPPLIES AND SERVICES	400	0	202	202
CONTRACT PAYMENTS	42,700	41,900	36,171	-5,729
INTERNAL SUPPORT	54,700	59,800	64,045	4,245
GROSS EXPENDITURE	255,300	302,200	292,900	-9,300
FEES AND CHARGES	-14,700	-14,700	-10,887	3,813
GROSS INCOME	-14,700	-14,700	-10,887	3,813
NET EXPENDITURE	240,600	287,500	282,013	-5,487

**ENFORCEMENT OF PLANNING
CONTROL**

	Base Budget 2013/14	Revised Budget 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	100,900	92,000	65,828	-26,172
TRANSPORT	1,000	2,200	1,554	-646
SUPPLIES AND SERVICES	2,400	2,100	2,019	-81
CONTRACT PAYMENTS	6,700	6,700	8,169	1,469
INTERNAL SUPPORT	29,400	27,100	27,188	88
GROSS EXPENDITURE	140,400	130,100	104,758	-25,342
NET EXPENDITURE	140,400	130,100	104,758	-25,342

APPEALS

	Base Budget 2013/14	Revised Budget 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	39,100	35,900	33,746	-2,154
TRANSPORT	0	100	85	-15
SUPPLIES AND SERVICES	21,700	21,700	17,837	-3,863
CONTRACT PAYMENTS	3,500	2,700	4,814	2,114
INTERNAL SUPPORT	14,400	12,700	12,943	243
GROSS EXPENDITURE	78,700	73,100	69,424	-3,676
NET EXPENDITURE	78,700	73,100	69,424	-3,676

PROCESSING APPLICATIONS

	Base Budget 2013/14	Revised Budget 2013/14	Actual 2013/14	Variance 2013/14
	£	£	£	£
EMPLOYEE RELATED EXPENDITURE	399,100	400,300	416,435	16,135
TRANSPORT	1,200	6,700	7,239	539
SUPPLIES AND SERVICES	20,200	19,000	81,785	62,785
CONTRACT PAYMENTS	9,700	14,000	4,786	-9,214
INTERNAL SUPPORT	128,700	126,300	130,784	4,484
GROSS EXPENDITURE	558,900	566,300	641,029	74,729
SALES	-2,600	-2,600	-2,262	338
FEES AND CHARGES	-347,000	-347,000	-472,213	-125,213
GROSS INCOME	-349,600	-349,600	-474,476	-124,876
NET EXPENDITURE	209,300	216,700	166,553	-50,147
PLANNING COMMITTEE				
NET EXPENDITURE	669,000	707,400	622,748	-84,652