

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
COMMUNITY SERVICES DIRECTORATE					
SERVICE SUMMARY					
Direct Expenditure	7,784,795	16,115,368	16,602,113	486,745	
Income	(11,267,915)	(19,856,320)	(20,969,028)	(1,112,708)	
Total Directly Controllable (Income)/Expenditure	(3,483,120)	(3,740,952)	(4,366,915)	(625,963)	
Indirect Expenditure	1,585,431	3,275,420	3,366,246	90,826	
Net (Income)/Expenditure	(1,898,851)	(465,532)	(1,000,669)	(535,137)	
BUILDING MAINTENANCE					
Direct Expenditure	1,959,761	3,434,750	3,965,805	531,055	
Income	(1,478,692)	(3,519,350)	(4,050,441)	(531,091)	
Total Directly Controllable (Income)/Expenditure	481,069	(84,600)	(84,636)	(36)	
Indirect Expenditure	40,038	80,050	80,086	36	
Net (Income)/Expenditure	521,107	(4,550)	(4,550)	0	Supplies and Services – due to similar level of workload these costs are anticipated to reach last year's figures.
					Additional costs will be recharged to the Housing Revenue Account.
GYPSY AND TRAVELLER SITES					
Direct Expenditure	26,729	96,530	120,124	23,594	
Income	8,640	(202,390)	(202,390)	0	
Total Directly Controllable (Income)/Expenditure	35,369	(105,860)	(82,266)	23,594	
Indirect Expenditure	1,974	3,890	3,908	18	
Net (Income)/Expenditure	37,343	(101,970)	(78,358)	23,612	The additional £25,000 expenditure relates to a traveller site study which will be funded by a virement.
CITIZENS ADVICE BUREAU					
Direct Expenditure	176,461	283,420	283,420	0	
Total Directly Controllable (Income)/Expenditure	176,461	283,420	283,420	0	
Indirect Expenditure	648	1,290	1,296	6	
Net (Income)/Expenditure	177,109	284,710	284,716	6	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
CIVIL EMERGENCIES					
Direct Expenditure	25,485	60,550	60,821	271	
Total Directly Controllable (Income)/Expenditure	25,485	60,550	60,821	271	
Indirect Expenditure	1,554	3,090	3,108	18	
Net (Income)/Expenditure	27,039	63,640	63,929	289	
CORPORATE PROPERTY SERVICES					
Direct Expenditure	535,611	2,522,067	1,922,982	(599,085)	
Income	(508,282)	(1,176,510)	(1,176,432)	78	
Total Directly Controllable (Income)/Expenditure	27,329	1,345,557	746,550	(599,007)	
Indirect Expenditure	107,815	474,680	474,728	48	
Net (Income)/Expenditure	135,144	1,820,237	1,221,278	(598,959)	Planned Maintenance budgets are held centrally and expenditure is shown in the service areas. The expenditure to date forecasted in service areas (£615,000) therefore shows as a forecast underspend in Corporate Property. £19,000 of salary costs for a surveyor to support the acquisition of strategic properties is funded from reserves.
DAY SERVICES					
Direct Expenditure	334,039	614,810	652,871	38,061	
Income	(58,923)	(152,610)	(154,896)	(2,286)	
Total Directly Controllable (Income)/Expenditure	275,116	462,200	497,975	35,775	
Indirect Expenditure	86,523	173,920	173,521	(399)	
Net (Income)/Expenditure	361,639	636,120	671,496	35,376	Expenditure increases are unbudgeted invest to save reserve expenditure of £20,000 and £20,000 of general maintenance costs at the Day Centres.
EMERGENCY COMMUNICATIONS SYSTEM					
Direct Expenditure	118,065	261,440	262,086	646	
Income	(217,934)	(399,520)	(399,520)	0	
Total Directly Controllable (Income)/Expenditure	(99,869)	(138,080)	(137,434)	646	
Indirect Expenditure	34,236	68,470	68,500	30	
Net (Income)/Expenditure	(65,633)	(69,610)	(68,934)	676	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
EMI SERVICES					
Direct Expenditure	128,917	288,890	241,668	(47,222)	
Income	(43,146)	(105,680)	(134,152)	(28,472)	
Total Directly Controllable (Income)/Expenditure	85,771	183,210	107,516	(75,694)	
Indirect Expenditure	23,544	47,050	47,080	30	
Net (Income)/Expenditure	109,315	230,260	154,596	(75,664)	
Expenditure savings are primarily due to vacant post savings totalling £45,000. It is not anticipated that recruitment will occur until a wider restructure is complete. Changes in the way SCC fund the EMI unit are forecast to produce an overall improvement against budgeted income for the year of £28,000.					
ENVIRONMENTAL CONTROL					
Direct Expenditure	241,215	424,740	436,288	11,548	
Income	(4,946)	(26,180)	(28,148)	(1,968)	
Total Directly Controllable (Income)/Expenditure	236,269	398,560	408,140	9,580	
Indirect Expenditure	34,124	65,670	67,004	1,334	
Net (Income)/Expenditure	270,393	464,230	475,144	10,914	
SURREY FAMILY SUPPORT PROGRAMME					
Direct Expenditure	204,991	430,020	411,797	(18,223)	
Income	(1,768)	(429,510)	(426,126)	3,384	
Total Directly Controllable (Income)/Expenditure	203,223	510	(14,329)	(14,839)	
Indirect Expenditure	45,630	91,260	91,272	12	
Net (Income)/Expenditure	248,853	91,770	76,943	(14,827)	
Expenditure savings are due to vacant posts totalling £82,000. This is offset by forecast expenditure to support the Refugee Programme which is not included in the budget as it is funded from Home Office grant income held in reserves.					
FOOD AND SAFETY SERVICES					
Direct Expenditure	133,095	316,000	313,073	(2,927)	
Income	(1,092)	(1,080)	(1,638)	(558)	
Total Directly Controllable (Income)/Expenditure	132,003	314,920	311,435	(3,485)	
Indirect Expenditure	28,920	57,820	57,832	12	
Net (Income)/Expenditure	160,923	372,740	369,267	(3,473)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
HEALTH AND SAFETY					
Direct Expenditure	67,518	147,470	151,110	3,640	
Income	(77,664)	(156,330)	(156,330)	0	
Total Directly Controllable (Income)/Expenditure	(10,146)	(8,860)	(5,220)	3,640	
Indirect Expenditure	9,060	18,090	18,108	18	
Net (Income)/Expenditure	(1,086)	9,230	12,888	3,658	
HOUSING SURVEYING SERVICES					
Direct Expenditure	327,248	668,500	677,528	9,028	
Income	(368,381)	(755,970)	(765,040)	(9,070)	
Total Directly Controllable (Income)/Expenditure	(41,133)	(87,470)	(87,512)	(42)	
Indirect Expenditure	51,378	102,740	102,782	42	
Net (Income)/Expenditure	10,245	15,270	15,270	0	
					Employee related expenditure – agency cost (until P5) and casual costs relating to long-term sickness covers and specialised staff ensuring minimal length of void periods for HRA properties.
					Supplies and Services – due to similar level of workload these costs are anticipated to reach last year's figures.
					Additional costs will be recharged to the Housing Revenue Account.
GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY					
Direct Expenditure	154,898	499,740	477,517	(22,223)	
Total Directly Controllable (Income)/Expenditure	154,898	499,740	477,517	(22,223)	
Indirect Expenditure	2,562	5,120	5,132	12	
Net (Income)/Expenditure	157,460	504,860	482,649	(22,211)	The cash grant for Wey Valley Bowls Club has been replaced with an alternative financial arrangement.
HOME FARM ESTATE, EFFINGHAM					
Direct Expenditure	1,811	107,925	108,029	104	
Income	(2,286)	(11,000)	(11,000)	0	
Total Directly Controllable (Income)/Expenditure	(475)	96,925	97,029	104	
Indirect Expenditure	6,842	23,410	23,410	0	
Net (Income)/Expenditure	6,367	120,335	120,439	104	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
HOMELESSNESS AND EMERGENCY ACCOMMODATION					
Direct Expenditure	437,492	781,620	992,003	210,383	
Income	(428,426)	(9,000)	(437,426)	(428,426)	
Total Directly Controllable (Income)/Expenditure	9,066	772,620	554,577	(218,043)	
Indirect Expenditure	50,868	101,730	101,754	24	
Net (Income)/Expenditure	59,934	874,350	656,331	(218,019)	
					Income received from DCLG in respect of Flexible Homelessness Support Grant £246,026, Rough Sleeper Initiative £142,000 and Prevention Partnership Fund £34,461 will be used to support additional expenditure shown above. The balance of funding will be transferred to reserve at year-end to support homelessness prevention in subsequent years.
HOUSING ADVICE					
Direct Expenditure	1,346	302,580	302,642	62	
Total Directly Controllable (Income)/Expenditure	1,346	302,580	302,642	62	
Net (Income)/Expenditure	1,346	302,580	302,642	62	
AFFORDABLE HOUSING DEVELOPMENT					
Direct Expenditure	59,659	92,690	102,015	9,325	
Total Directly Controllable (Income)/Expenditure	59,659	92,690	102,015	9,325	
Indirect Expenditure	14,076	23,810	25,982	2,172	
Net (Income)/Expenditure	73,735	116,500	127,997	11,497	
INDUSTRIAL ESTATES					
Direct Expenditure	271,723	233,532	480,882	247,350	
Income	(1,986,073)	(3,256,620)	(3,299,547)	(42,927)	
Total Directly Controllable (Income)/Expenditure	(1,714,350)	(3,023,088)	(2,818,665)	204,423	
Indirect Expenditure	88,578	160,260	168,756	8,496	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Net (Income)/Expenditure	(1,625,772)	(2,862,828)	(2,649,909)	212,919	
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INVESTMENT PROPERTY					
Direct Expenditure	176,575	219,710	342,545	122,835	
Income	(3,517,889)	(5,247,990)	(5,160,784)	87,206	
Total Directly Controllable (Income)/Expenditure	(3,341,314)	(5,028,280)	(4,818,239)	210,041	
Indirect Expenditure	123,644	161,590	205,656	44,066	
Net (Income)/Expenditure	(3,217,670)	(4,866,690)	(4,612,583)	254,107	Provision has been made for void rates for Liongate, Ladymead amounting to £125k. Rental income overall is marginally down due to void properties. Increased indirect expenditure is consultants fees for advice in relation to lease agreements. Some reserve funding is available to offset the Liongate forecast overspend
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LICENSING SERVICES					
Direct Expenditure	144,539	271,240	289,064	17,824	
Income	(73,433)	(179,350)	(188,576)	(9,226)	
Total Directly Controllable (Income)/Expenditure	71,106	91,890	100,488	8,598	
Indirect Expenditure	45,816	91,510	91,666	156	
Net (Income)/Expenditure	116,922	183,400	192,154	8,754	
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COMMUNITY MEALS AND TPT					
Direct Expenditure	412,165	884,290	820,420	(63,870)	
Income	(108,711)	(273,280)	(267,842)	5,438	
Total Directly Controllable (Income)/Expenditure	303,454	611,010	552,578	(58,432)	
Indirect Expenditure	52,098	104,160	104,196	36	
Net (Income)/Expenditure	355,552	715,170	656,774	(58,396)	Savings resulting from vacancies in the Meals on Wheels and Community Transport Service, pending a wider restructuring of the service.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
OFFICE SERVICES TEAM					
Direct Expenditure	926,434	1,501,140	1,488,273	(12,867)	
Income	(1,096,279)	(2,222,440)	(2,278,541)	(56,101)	
Total Directly Controllable (Income)/Expenditure	(169,845)	(721,300)	(790,268)	(68,968)	
Indirect Expenditure	332,600	683,970	681,965	(2,005)	
Net (Income)/Expenditure	162,755	(37,330)	(108,303)	(70,973)	

Additional expenditure of £50,000 relating to the provision of office equipment for SCC has been recovered in income. Repairs and maintenance works are currently £35,000- the budget is held in Asset Management and will be allocated at year end. Business Rates are £124,000 under budget as floor space is let to external organisations.

HOUSING OUTSIDE THE HRA

Direct Expenditure	7,546	3,720	9,408	5,688
Income	92,928	(7,460)	(5,304)	2,156
Total Directly Controllable (Income)/Expenditure	100,474	(3,740)	4,104	7,844
Indirect Expenditure	25,285	49,890	50,245	355
Net (Income)/Expenditure	125,759	46,150	54,349	8,199

OTHER PROPERTY

Direct Expenditure	217,718	304,020	280,922	(23,098)
Income	(848,689)	(1,077,750)	(1,116,994)	(39,244)
Total Directly Controllable (Income)/Expenditure	(630,971)	(773,730)	(836,072)	(62,342)
Indirect Expenditure	247,328	424,050	458,883	34,833
Net (Income)/Expenditure	(383,643)	(349,680)	(377,189)	(27,509)

The reduction in direct expenditure is £100,000 saving on planned maintenance on the Old Orleans building, deferred until a decision about its future use is confirmed, partially offset by £80,000 of reactive maintenance costs for other properties in the portfolio, budgeted and controlled centrally, by Corporate Property. The small variation in property rental income is offset by an increase in indirect costs.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
PEST CONTROL					
Direct Expenditure	18,544	49,880	49,827	(53)	
Income	(27,498)	(55,000)	(55,000)	0	
Total Directly Controllable (Income)/Expenditure	(8,954)	(5,120)	(5,173)	(53)	
Indirect Expenditure	3,018	6,000	6,018	18	
Net (Income)/Expenditure	(5,936)	880	845	(35)	
PRIVATE SECTOR HOUSING					
Direct Expenditure	358,981	690,590	723,118	32,528	
Income	(384,506)	(330,620)	(410,854)	(80,234)	
Total Directly Controllable (Income)/Expenditure	(25,525)	359,970	312,264	(47,706)	
Indirect Expenditure	57,984	115,910	115,994	84	
Net (Income)/Expenditure	32,459	475,880	428,258	(47,622)	Increase in staffing costs and payments to contractors (£32k) as a result of new requirements placed on Houses in Multiple Occupation (HMO). This cost is covered by additional income from 5 year HMO licences (£72k)
PROJECT ASPIRE					
Direct Expenditure	18,832	0	18,832	18,832	
Total Directly Controllable (Income)/Expenditure	18,832	0	18,832	18,832	
Net (Income)/Expenditure	18,832	0	18,832	18,832	Project Aspire is funded from reserve.
PUBLIC HEALTH					
Direct Expenditure	34,720	83,630	85,713	2,083	
Income	(576)	0	(576)	(576)	
Total Directly Controllable (Income)/Expenditure	34,144	83,630	85,137	1,507	
Indirect Expenditure	3,360	6,680	6,710	30	
Net (Income)/Expenditure	37,504	90,310	91,847	1,537	
COMMUNITY WELLBEING					
Direct Expenditure	136,032	281,420	274,562	(6,858)	
Total Directly Controllable (Income)/Expenditure	136,032	281,420	274,562	(6,858)	
Indirect Expenditure	24,972	49,930	49,948	18	
Net (Income)/Expenditure	161,004	331,350	324,510	(6,840)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
TAXI LICENSING AND PRIVATE HIRE VEHICLES					
Direct Expenditure	77,475	177,084	167,844	(9,240)	
Income	(80,287)	(167,350)	(140,569)	26,781	
Total Directly Controllable (Income)/Expenditure	(2,812)	9,734	27,275	17,541	
Indirect Expenditure	34,962	67,420	68,728	1,308	
Net (Income)/Expenditure	32,150	77,154	96,003	18,849	
WOKING ROAD DEPOT STORES					
Direct Expenditure	49,170	81,370	88,924	7,554	
Income	(54,002)	(93,330)	(100,902)	(7,572)	
Total Directly Controllable (Income)/Expenditure	(4,832)	(11,960)	(11,978)	(18)	
Indirect Expenditure	5,994	11,960	11,978	18	
Net (Income)/Expenditure	1,162	0	0	0	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
ENVIRONMENT DIRECTORATE					
SERVICE SUMMARY					
Direct Expenditure	14,911,645	30,065,752	30,295,633	229,881	
Income	(13,709,192)	(28,570,180)	(29,539,738)	(969,558)	
Total Directly Controllable (Income)/Expenditure	1,202,453	1,495,572	755,895	(739,677)	
Indirect Expenditure	4,859,684	10,098,830	10,005,642	(93,188)	
Net (Income)/Expenditure	6,062,137	11,594,402	10,761,537	(832,865)	
ABANDONED VEHICLES					
Direct Expenditure	17,791	37,380	36,729	(651)	
Total Directly Controllable (Income)/Expenditure	17,791	37,380	36,729	(651)	
Indirect Expenditure	2,130	4,240	4,258	18	
Net (Income)/Expenditure	19,921	41,620	40,987	(633)	
ARMED FORCES DAY					
BUSINESS FORUM					
Direct Expenditure	58,090	71,510	81,120	9,610	
Total Directly Controllable (Income)/Expenditure	58,090	71,510	81,120	9,610	
Indirect Expenditure	798	1,570	1,582	12	
Net (Income)/Expenditure	58,888	73,080	82,702	9,622	
CCTV SYSTEMS					
Direct Expenditure	52,449	80,860	80,332	(528)	
Total Directly Controllable (Income)/Expenditure	52,449	80,860	80,332	(528)	
Indirect Expenditure	15,879	20,330	26,051	5,721	
Net (Income)/Expenditure	68,328	101,190	106,383	5,193	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
CEMETERIES AND CLOSED CHURCHYARDS					
Direct Expenditure	143,096	245,850	280,325	34,475	
Income	(26,751)	(60,430)	(73,110)	(12,680)	
Total Directly Controllable (Income)/Expenditure	116,345	185,420	207,215	21,795	
Indirect Expenditure	20,481	68,540	54,767	(13,773)	
Net (Income)/Expenditure	136,826	253,960	261,982	8,022	
					Repairs and maintenance are currently £42,000- the budget is held in Asset Management and will be allocated at year end. The carry forward of £30,000 for memorial safety inspections will not be spent in this financial year. Employee related expenditure will be over budget by £20,400.
CLINICAL WASTE					
Direct Expenditure	1,863	2,460	3,118	658	
Total Directly Controllable (Income)/Expenditure	1,863	2,460	3,118	658	
Indirect Expenditure	156	290	296	6	
Net (Income)/Expenditure	2,019	2,750	3,414	664	
CREMATORIUM					
Direct Expenditure	299,912	817,900	622,838	(195,062)	
Income	(444,907)	(1,014,360)	(1,281,933)	(267,573)	
Total Directly Controllable (Income)/Expenditure	(144,995)	(196,460)	(659,095)	(462,635)	
Indirect Expenditure	197,117	397,740	397,067	(673)	
Net (Income)/Expenditure	52,122	201,280	(262,028)	(463,308)	
					Salary savings total £33,000. It was anticipated that the redevelopment of the Crematorium would result in reduced revenue, with a Budget Pressures Reserve being utilised to manage this short term scenario. The level of disruption has been minimised and consequently it is not currently anticipated that the reserve will be required. The figures reflect this presentation. The budget of £159,600 for irrecoverable VAT will not now be required as we are below the 5% partial exemption threshold for 2018-19.
FLEET MANAGEMENT SERVICE					
Direct Expenditure	609,539	1,075,260	1,000,797	(74,463)	
Income	(1,296,840)	(2,827,430)	(2,844,427)	(16,997)	
Total Directly Controllable (Income)/Expenditure	(687,301)	(1,752,170)	(1,843,630)	(91,460)	
Indirect Expenditure	743,946	1,713,460	1,713,730	270	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Net (Income)/Expenditure	56,645	(38,710)	(129,900)	(91,190)	There are savings associated with the insurance tender.
LEGAL SERVICES					
Direct Expenditure	665,466	1,159,520	1,285,100	125,580	
Income	(785,053)	(1,354,450)	(1,546,677)	(192,227)	
Total Directly Controllable (Income)/Expenditure	(119,587)	(194,930)	(261,577)	(66,647)	
Indirect Expenditure	84,576	226,420	169,176	(57,244)	
Net (Income)/Expenditure	(35,011)	31,490	(92,401)	(123,891)	Employee costs are forecast to be £21,000 lower than budget, with vacancies and maternity leave covered by temporary staff pending a restructure of the department. External legal fees are forecast to be £148,000 higher than budget with revenue outsourced legal work forecast at £148,000 compared with £444,000 in 2018-19. Consequently income recharged to departments will be higher than budgeted. S106 work is delivering significant income and is forecast to be £45k higher than budget.
ENGINEERING AND TRANSPORT SERVICES					
Direct Expenditure	141,526	356,110	284,537	(71,573)	
Income	(148,741)	(398,170)	(347,903)	50,267	
Total Directly Controllable (Income)/Expenditure	(7,215)	(42,060)	(63,366)	(21,306)	
Indirect Expenditure	22,548	45,060	45,090	30	
Net (Income)/Expenditure	15,333	3,000	(18,276)	(21,276)	There are salary savings due to vacancies and a consequent reduction in recharge income.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
GUILDFORD HOUSE					
Direct Expenditure	170,312	367,960	332,798	(35,162)	
Income	(26,156)	(77,180)	(68,877)	8,303	
Total Directly Controllable (Income)/Expenditure	144,156	290,780	263,921	(26,859)	
Indirect Expenditure	55,282	125,850	118,240	(7,610)	
Net (Income)/Expenditure	199,438	416,630	382,161	(34,469)	

GUILDFORD HOUSE CLOSURE January – March 2020

Significant salary savings due to various vacant posts; Heritage Manager post was not filled but merged with the Parks and Landscape Manager position and Collections Officer has been filled in October. Other vacancies still not filled.

A4511 K4966 – Income arising from lettings anticipated to be significantly lower due to spaces being occupied by the Museum staff until the repairs project is completed.

A4521 K4966 - Income arising from lettings anticipated to be significantly lower due to the lighting replacement project planned to take place in January – March 2020.

GUILDHALL					
Direct Expenditure	57,907	120,580	107,710	(12,870)	
Income	(15,819)	(35,030)	(35,612)	(582)	
Total Directly Controllable (Income)/Expenditure	42,088	85,550	72,098	(13,452)	
Indirect Expenditure	20,575	63,900	52,525	(11,375)	
Net (Income)/Expenditure	62,663	149,450	124,623	(24,827)	

Significant salary savings due to various vacant posts, including Heritage Manager (merged with the Parks and Landscape Manager post) and Collections Officer (filled in Oct).

INFORMATION RIGHTS OFFICER					
Direct Expenditure	37,669	65,950	72,927	6,977	
Income	(36,306)	(72,640)	(72,628)	12	
Total Directly Controllable (Income)/Expenditure	1,363	(6,690)	299	6,989	
Indirect Expenditure	3,804	7,590	7,602	12	
Net (Income)/Expenditure	5,167	900	7,901	7,001	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
LAND DRAINAGE					
Direct Expenditure	10,697	141,270	117,040	(24,230)	
Total Directly Controllable (Income)/Expenditure	10,697	141,270	117,040	(24,230)	
Indirect Expenditure	49,933	163,700	131,817	(31,883)	
Net (Income)/Expenditure	60,630	304,970	248,857	(56,113)	There are projected savings in payments to contractors due to this being a demand led budget. The recharge from engineers will also be under budget.
LEISURE ART DEVELOPMENT					
Direct Expenditure	72,260	104,120	144,373	40,253	
Income	(40,638)	0	(40,638)	(40,638)	
Total Directly Controllable (Income)/Expenditure	31,622	104,120	103,735	(385)	
Indirect Expenditure	11,428	22,700	22,788	88	
Net (Income)/Expenditure	43,050	126,820	126,523	(297)	
LEISURE COMMUNITY CENTRES					
Direct Expenditure	90,380	34,410	104,927	70,517	
Income	(7,984)	(11,270)	(11,131)	139	
Total Directly Controllable (Income)/Expenditure	82,396	23,140	93,796	70,656	
Indirect Expenditure	40,108	90,990	84,879	(6,111)	
Net (Income)/Expenditure	122,504	114,130	178,675	64,545	Property services works for Park Barn Youth club are currently £55,000 and for Beverley Hall Community Centre, £10,700, the budget is allocated within Asset Development and will be reallocated at year end to cover this expenditure.
LEISURE G LIVE					
Direct Expenditure	208,559	415,490	415,299	(191)	
Income	0	(44,110)	(73,850)	(29,740)	
Total Directly Controllable (Income)/Expenditure	208,559	371,380	341,449	(29,931)	
Indirect Expenditure	579,012	1,167,430	1,162,750	(4,680)	
Net (Income)/Expenditure	787,571	1,538,810	1,504,199	(34,611)	The higher than budget management fee income (£30k) reflects the improved performance of the contract.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
LEISURE GRANTS					
Direct Expenditure	208,263	393,380	393,519	139	
Total Directly Controllable (Income)/Expenditure	208,263	393,380	393,519	139	
Indirect Expenditure	1,458	2,900	2,912	12	
Net (Income)/Expenditure	209,721	396,280	396,431	151	
LEISURE MANAGEMENT CONTRACT					
Direct Expenditure	429,323	1,444,820	1,316,223	(128,597)	
Income	(807,037)	(2,118,190)	(1,938,500)	179,690	
Total Directly Controllable (Income)/Expenditure	(377,714)	(673,370)	(622,277)	51,093	
Indirect Expenditure	957,144	1,900,750	1,907,548	6,798	
Net (Income)/Expenditure	579,430	1,227,380	1,285,271	57,891	Utility costs higher than budget, will be reviewed when more invoices are received
LEISURE PLAY DEVELOPMENT					
Direct Expenditure	131,422	222,850	212,666	(10,184)	
Income	(46,447)	(39,000)	(47,000)	(8,000)	
Total Directly Controllable (Income)/Expenditure	84,975	183,850	165,666	(18,184)	
Indirect Expenditure	14,874	29,680	29,746	66	
Net (Income)/Expenditure	99,849	213,530	195,412	(18,118)	
LEISURE RANGERS					
Direct Expenditure	112,796	231,010	228,147	(2,863)	
Total Directly Controllable (Income)/Expenditure	112,796	231,010	228,147	(2,863)	
Indirect Expenditure	5,472	10,930	10,948	18	
Net (Income)/Expenditure	118,268	241,940	239,095	(2,845)	
LEISURE SPORT DEVELOPMENT					
Direct Expenditure	40,278	88,020	81,927	(6,093)	
Income	(1,567)	(3,750)	(1,137)	2,613	
Total Directly Controllable (Income)/Expenditure	38,711	84,270	80,790	(3,480)	
Indirect Expenditure	6,978	13,940	13,946	6	
Net (Income)/Expenditure	45,689	98,210	94,736	(3,474)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
MARKETS					
Direct Expenditure	32,843	57,640	56,213	(1,427)	
Income	(72,479)	(160,410)	(149,676)	10,734	
Total Directly Controllable (Income)/Expenditure	(39,636)	(102,770)	(93,463)	9,307	
Indirect Expenditure	2,718	5,430	5,442	12	
Net (Income)/Expenditure	(36,918)	(97,340)	(88,021)	9,319	
MOT BAY					
Direct Expenditure	59,036	127,010	121,922	(5,088)	
Income	(67,789)	(164,070)	(147,079)	16,991	
Total Directly Controllable (Income)/Expenditure	(8,753)	(37,060)	(25,157)	11,903	
Indirect Expenditure	15,840	31,670	31,694	24	
Net (Income)/Expenditure	7,087	(5,390)	6,537	11,927	
GUILDFORD MUSEUM					
Direct Expenditure	286,940	525,310	484,458	(40,852)	
Income	(30,345)	(59,460)	(53,577)	5,883	
Total Directly Controllable (Income)/Expenditure	256,595	465,850	430,881	(34,969)	
Indirect Expenditure	75,313	132,230	141,459	9,229	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Net (Income)/Expenditure	331,908	598,080	572,340	(25,740)	
					MUSEUM CLOSURE June – December for general repairs
					Repairs and Maintenance budgets currently not being loaded to the system resulting in overspend nearing £50,000 showing on account B1610 (R&M Planned Works). The expenditure relates to repairs currently being carried out jointly in Museum and 48 Quarry St.
					It has been agreed that final budgets on Repairs and Maintenance accounts will be updated by the end of the financial year, which will offset the total cost of those repairs.
					Salaries - significant savings as Heritage Manager job not filled until now; due to difficulties in recruiting suitable person the responsibilities relating to this post were transferred to current Parks and Landscape Manager. His salary increase is significantly lower than the cost of the full time Heritage Manager. Other vacancies still not being filled.
					Additional funding from reserves not being fully utilised.
OFF STREET PARKING					
Direct Expenditure	2,903,148	4,026,540	4,432,298	405,758	
Income	(4,824,951)	(11,008,440)	(10,479,545)	528,895	
Total Directly Controllable (Income)/Expenditure	(1,921,803)	(6,981,900)	(6,047,247)	934,653	
Indirect Expenditure	728,762	1,473,750	1,477,047	3,297	
Net (Income)/Expenditure	(1,193,041)	(5,508,150)	(4,570,200)	937,950	
					It is projected that repair and maintenance expenditure funded from the Car Parks Maintenance Reserve will be £521,600. The reserve will also fund the Pay and Display installation and upgrade £76,215 and a half share of the cost of the parking study being £25,000, the other half being met from a Major Project budget. It is currently projected that meter income will be below budget for most car parks but in particular Bedford Rd, Castle and York Rd MSCPs. Season ticket income is also projected to be under budget.
ON STREET PARKING					
Direct Expenditure	299,591	1,361,700	1,301,771	(59,929)	
Income	(908,098)	(1,942,930)	(1,803,287)	139,643	
Total Directly Controllable (Income)/Expenditure	(608,507)	(581,230)	(501,516)	79,714	
Indirect Expenditure	74,388	148,710	148,788	78	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Net (Income)/Expenditure	(534,119)	(432,520)	(352,728)	79,792	Meter income is projected to be under budget by £100,600 and penalty fees will also not achieve budget. The corresponding payment to SCC under the terms of our agency agreement is therefore reduced.
ORDNANCE SURVEY AND MAPPING SERVICES					
Direct Expenditure	4,185	3,540	4,575	1,035	
Total Directly Controllable (Income)/Expenditure	4,185	3,540	4,575	1,035	
Indirect Expenditure	2,586	4,530	4,848	318	
Net (Income)/Expenditure	6,771	8,070	9,423	1,353	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
PARKS AND COUNTRYSIDE					
Direct Expenditure	1,967,880	4,067,470	4,081,528	14,058	
Income	(586,317)	(1,221,230)	(1,212,869)	8,361	
Total Directly Controllable (Income)/Expenditure	1,381,563	2,846,240	2,868,659	22,419	
Indirect Expenditure	451,684	864,630	883,600	18,970	
Net (Income)/Expenditure	1,833,247	3,710,870	3,752,259	41,389	

There are salary savings of £85,700 due to vacancies. Repairs and Maintenance is currently £81,700- Asset Management hold the budget which will be allocated at year end. Contract cleaners, for which there is no budget, are expected to cost £31,000. Payment to contractors is over budget by £21,000 but will be recovered from SCC. The operational investment budget is under budget by £50,000 and miscellaneous expenses are also under budget by £41,250 in line with previous financial years and the current trend. We have received a grant from DCLG for £23,200. It is anticipated that rental income from Burchatts Barn will not now be achieved.

PARK AND RIDE SERVICES

Direct Expenditure	266,890	695,020	673,482	(21,538)
Income	1,573	(37,500)	(52,009)	(14,509)
Total Directly Controllable (Income)/Expenditure	268,463	657,520	621,473	(36,047)
Indirect Expenditure	55,931	115,650	113,801	(1,849)
Net (Income)/Expenditure	324,394	773,170	735,274	(37,896)

The existing security contract will come to an end at the beginning of September and GBC staff will then be responsible for locking and unlocking the premises. This will produce a saving in 2019-20 of £49,500. Security gates are being installed at Artington, Merrow and Onslow at a cost of £10,000 each.

PROCUREMENT

Direct Expenditure	77,871	96,810	203,372	106,562
Income	(61,254)	(122,510)	(122,534)	(24)
Total Directly Controllable (Income)/Expenditure	16,617	(25,700)	80,838	106,538
Indirect Expenditure	12,852	25,700	25,706	6
Net (Income)/Expenditure	29,469	0	106,544	106,544

The additional costs relate to two temporary staff members - one is covering the vacant Procurement Assistant Post and the second has been agreed to undertake a number of short term procurement projects which will be funded from reserve.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
PUBLIC CONVENIENCES					
Direct Expenditure	285,500	208,760	383,496	174,736	
Income	(6,024)	(12,050)	(12,050)	0	
Total Directly Controllable (Income)/Expenditure	279,476	196,710	371,446	174,736	
Indirect Expenditure	49,172	95,930	97,174	1,244	
Net (Income)/Expenditure	328,648	292,640	468,620	175,980	There are planned works at Stoke Park Tennis Courts and Woodbridge Road. The budget for these works will be transferred from the corporate repair and maintenance budget prior to the end of the financial year.
REFUSE AND RECYCLING					
Direct Expenditure	2,742,186	6,540,950	6,656,295	115,345	
Income	(928,489)	(3,552,440)	(3,413,914)	138,526	
Total Directly Controllable (Income)/Expenditure	1,813,697	2,988,510	3,242,381	253,871	
Indirect Expenditure	250,866	501,600	501,792	192	
Net (Income)/Expenditure	2,064,563	3,490,110	3,744,173	254,063	Staffing costs will be over budget in 2019-20 but in line with 2018-19 expenditure. Additional gate fee costs relating to the disposal of co-mingled recyclate totalling £150,000 will be met from the recycling equalisation reserve (linked to presentation of income). October will see the end of gate fees and a transitional payment will be received to compensate on a per household basis. It is not currently assumed that the publicity and promotional budgets will be spent this year. Trade refuse disposal charges will be less than budgeted and trade refuse income is also reduced. Garden waste green bin sales are now expected to be under budget and less than in 2018-19.
RIVER CONTROL					
Direct Expenditure	8,818	32,300	27,842	(4,458)	
Total Directly Controllable (Income)/Expenditure	8,818	32,300	27,842	(4,458)	
Indirect Expenditure	2,268	4,910	4,718	(192)	
Net (Income)/Expenditure	11,086	37,210	32,560	(4,650)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
ROADS AND FOOTPATHS MAINTENANCE					
Direct Expenditure	19,745	37,400	36,840	(560)	
Total Directly Controllable (Income)/Expenditure	19,745	37,400	36,840	(560)	
Indirect Expenditure	40,766	72,110	76,834	4,724	
Net (Income)/Expenditure	60,511	109,510	113,674	4,164	
SNOW AND ICE PLAN HOLDING ACCOUNT					
Direct Expenditure	25,260	52,340	52,328	(12)	
Income	0	(55,140)	(55,140)	0	
Total Directly Controllable (Income)/Expenditure	25,260	(2,800)	(2,812)	(12)	
Indirect Expenditure	120	1,230	738	(492)	
Net (Income)/Expenditure	25,380	(1,570)	(2,074)	(504)	
SPA SITES					
Direct Expenditure	23,944	105,000	41,376	(63,624)	
Income	(1,706,798)	(105,000)	(1,706,804)	(1,601,804)	
Total Directly Controllable (Income)/Expenditure	(1,682,854)	0	(1,665,428)	(1,665,428)	
Net (Income)/Expenditure	(1,682,854)	0	(1,665,428)	(1,665,428)	SPA income for the future development and maintenance of green spaces is currently projected to exceed budget by £1,601,800. This has increased since period 4 monitoring as the Local Plan has now been adopted. An element of this income will be used in the current year to fund revenue spending, the remainder will be transferred to the reserve at yeat-end.
STREET CLEANSING					
Direct Expenditure	1,042,446	2,366,572	2,202,593	(163,979)	
Income	(75,929)	(154,690)	(160,095)	(5,405)	
Total Directly Controllable (Income)/Expenditure	966,517	2,211,882	2,042,498	(169,384)	
Indirect Expenditure	87,006	173,970	174,018	48	
Net (Income)/Expenditure	1,053,523	2,385,852	2,216,516	(169,336)	There are vacancies resulting in salary savings. Additional costs for leaf fall and spring clean will be £43,000.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
STREET FURNITURE					
Direct Expenditure	37,357	83,310	78,904	(4,406)	
Total Directly Controllable (Income)/Expenditure	37,357	83,310	78,904	(4,406)	
Indirect Expenditure	9,365	24,780	21,761	(3,019)	
Net (Income)/Expenditure	46,722	108,090	100,665	(7,425)	
TOURIST INFORMATION CENTRE					
Direct Expenditure	151,595	245,290	281,843	36,553	
Income	(79,206)	(53,050)	(61,771)	(8,721)	
Total Directly Controllable (Income)/Expenditure	72,389	192,240	220,072	27,832	
Indirect Expenditure	25,350	50,690	50,708	18	
Net (Income)/Expenditure	97,739	242,930	270,780	27,850	
					TIC Salaries overspend due to salary increases resulting from covering Tourism Manager's responsibilities (Tourism Manager vacancy bringing savings in Tourism cost centre rather than TIC) and missing overtime budget in 2019/20.
					D5431 Computer Maintenance Agreement code - overspend due to ticketing software contract binding for most of current financial year. The software and its cost were intended to be shared between TIC and Electric Theatre which was operated by the GBC at that time. Currently the TIC must bear the cost fully. Awaiting three more invoices this year.
BUSINESS AND TOURISM					
Direct Expenditure	233,239	501,250	444,651	(56,599)	
Income	(49,592)	(162,660)	(124,561)	38,099	
Total Directly Controllable (Income)/Expenditure	183,647	338,590	320,090	(18,500)	
Indirect Expenditure	52,888	106,070	105,978	(92)	
Net (Income)/Expenditure	236,535	444,660	426,068	(18,592)	
					Overall the Service Unit shows a net small salary saving. Income and Expenditure are both forecast to be below plan, due to the Guildford Science and Arts Festival not taking place in this year.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
TOWN CENTRE MANAGEMENT					
Direct Expenditure	47,015	101,920	100,854	(1,066)	
Income	(44,462)	(272,380)	(82,000)	190,380	
Total Directly Controllable (Income)/Expenditure	2,553	(170,460)	18,854	189,314	
Indirect Expenditure	8,412	16,790	16,844	54	
Net (Income)/Expenditure	10,965	(153,670)	35,698	189,368	Income from Public Realm Enhancements has been delayed resulting in an adverse variance of £51,000. The decision has been made to move away from a WIFI concession and in it's place to run a mini competition for a larger scale WIFI joint venture. Planned sponsorship income has taken longer to establish than initially anticipated and as a result will achieve £50,000 this financial year, £138,000 lower than the budgeted level.
TRANSPORTATION					
Direct Expenditure	152	12,740	12,772	32	
Total Directly Controllable (Income)/Expenditure	152	12,740	12,772	32	
Indirect Expenditure	2,510	7,910	6,472	(1,438)	
Net (Income)/Expenditure	2,662	20,650	19,244	(1,406)	
VEHICLE MAINTENANCE WORKSHOP					
Direct Expenditure	503,538	760,900	842,684	81,784	
Income	(275,773)	(807,560)	(889,897)	(82,337)	
Total Directly Controllable (Income)/Expenditure	227,765	(46,660)	(47,213)	(553)	
Indirect Expenditure	24,564	49,110	49,134	24	
Net (Income)/Expenditure	252,329	2,450	1,921	(529)	
THE VILLAGE					
Direct Expenditure	147	0	147	147	
Total Directly Controllable (Income)/Expenditure	147	0	147	147	
Net (Income)/Expenditure	147	0	147	147	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
WOKING ROAD DEPOT					
Direct Expenditure	297,863	491,190	483,223	(7,967)	
Income	(265,075)	(534,770)	(541,609)	(6,839)	
Total Directly Controllable (Income)/Expenditure	32,788	(43,580)	(58,386)	(14,806)	
Indirect Expenditure	47,278	102,730	98,672	(4,058)	
Net (Income)/Expenditure	80,066	59,150	40,286	(18,864)	
RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT					
Direct Expenditure	34,858	88,080	87,714	(366)	
Income	(43,938)	(87,880)	(87,898)	(18)	
Total Directly Controllable (Income)/Expenditure	(9,080)	200	(184)	(384)	
Indirect Expenditure	5,346	10,690	10,696	6	
Net (Income)/Expenditure	(3,734)	10,890	10,512	(378)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
FINANCE DIRECTORATE					
SERVICE SUMMARY					
Direct Expenditure	13,190,378	41,911,613	40,017,551	(1,894,062)	
Income	(13,219,292)	(37,635,390)	(35,530,417)	2,104,973	
Total Directly Controllable (Income)/Expenditure	(28,914)	4,276,223	4,487,134	210,911	
Indirect Expenditure	1,186,154	2,361,100	2,367,264	6,164	
Net (Income)/Expenditure	1,157,240	6,637,323	6,854,398	217,075	
ACCESS GROUP FOR GUILDFORD					
Direct Expenditure	1,153	2,440	3,004	564	
Total Directly Controllable (Income)/Expenditure	1,153	2,440	3,004	564	
Indirect Expenditure	1,224	2,430	2,430	0	
Net (Income)/Expenditure	2,377	4,870	5,434	564	
ACCOUNTANCY					
Direct Expenditure	350,286	754,560	710,383	(44,177)	
Income	(480,456)	(960,910)	(961,102)	(192)	
Total Directly Controllable (Income)/Expenditure	(130,170)	(206,350)	(250,719)	(44,369)	
Indirect Expenditure	53,778	107,520	107,574	54	
Net (Income)/Expenditure	(76,392)	(98,830)	(143,145)	(44,315)	Underspend due to vacant posts and Future Guildford savings (£44k)
BUSINESS RATES					
Direct Expenditure	107,188	206,800	212,088	5,288	
Income	(18,677)	(261,850)	(264,677)	(2,827)	
Total Directly Controllable (Income)/Expenditure	88,511	(55,050)	(52,589)	2,461	
Indirect Expenditure	19,962	39,850	39,886	36	
Net (Income)/Expenditure	108,473	(15,200)	(12,703)	2,497	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
CIVIC EXPENSES					
Direct Expenditure	96,585	213,993	240,221	26,228	
Income	(62)	0	(62)	(62)	
Total Directly Controllable (Income)/Expenditure	96,523	213,993	240,159	26,166	
Indirect Expenditure	15,186	30,330	30,360	30	
Net (Income)/Expenditure	111,709	244,323	270,519	26,196	The additional expenditure relates to support for borough promotional events which are projected to exceed budget by £19,000. In addition salary costs are estimated to be £7,000 higher than the budget estimate.
COUNCIL AND COMMITTEE SUPPORT					
Direct Expenditure	103,887	212,150	214,361	2,211	
Income	0	(39,150)	(39,000)	150	
Total Directly Controllable (Income)/Expenditure	103,887	173,000	175,361	2,361	
Indirect Expenditure	127,722	255,270	255,438	168	
Net (Income)/Expenditure	231,609	428,270	430,799	2,529	
CORPORATE FINANCIAL					
Direct Expenditure	150,778	204,230	249,797	45,567	
Income	0	(150,000)	(150,000)	0	
Total Directly Controllable (Income)/Expenditure	150,778	54,230	99,797	45,567	
Indirect Expenditure	124,848	249,660	249,750	90	
Net (Income)/Expenditure	275,626	303,890	349,547	45,657	Brokers commission will be greater than budgeted due to the advisory fee on two high yielding investments (£44k)
CORPORATE SERVICES					
Direct Expenditure	362,144	720,870	759,010	38,140	
Income	(17,484)	(119,570)	(127,484)	(7,914)	
Total Directly Controllable (Income)/Expenditure	344,660	601,300	631,526	30,226	
Indirect Expenditure	211,622	412,860	418,136	5,276	
Net (Income)/Expenditure	556,282	1,014,160	1,049,662	35,502	A compromise agreement included in the projection will be funded from reserves. It is not currently projected that the intern budget will be fully utilised.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
COMMITTEE SERVICES					
Direct Expenditure	80,646	185,730	153,043	(32,687)	
Income	(110,670)	(221,340)	(221,382)	(42)	
Total Directly Controllable (Income)/Expenditure	(30,024)	(35,610)	(68,339)	(32,729)	
Indirect Expenditure	18,858	37,690	37,720	30	
Net (Income)/Expenditure	(11,166)	2,080	(30,619)	(32,699)	Expenditure savings are due to vacancies which will not be recruited this financial year.
COUNCIL TAX					
Direct Expenditure	333,299	706,030	665,496	(40,534)	
Income	0	(290,000)	(280,000)	10,000	
Total Directly Controllable (Income)/Expenditure	333,299	416,030	385,496	(30,534)	
Indirect Expenditure	67,848	135,680	135,722	42	
Net (Income)/Expenditure	401,147	551,710	521,218	(30,492)	There are a large number of vacancies in the Council Tax collection team which are in part being covered by temporary staff. The overall effect on staffing costs is a saving of £20,000. Council Tax court fees are forecast to be £10,000 lower than budget.
ICT CUSTOMER TECHNICAL SUPPORT					
DEMOCRATIC REPRESENTATION AND MANAGEMENT					
Direct Expenditure	350,523	686,580	682,217	(4,363)	
Income	0	(107,800)	(107,800)	0	
Total Directly Controllable (Income)/Expenditure	350,523	578,780	574,417	(4,363)	
Indirect Expenditure	105,228	210,370	210,448	78	
Net (Income)/Expenditure	455,751	789,150	784,865	(4,285)	
ELECTIONS					
Direct Expenditure	242,683	72,980	279,103	206,123	
Income	(11,568)	0	(11,568)	(11,568)	
Total Directly Controllable (Income)/Expenditure	231,115	72,980	267,535	194,555	
Indirect Expenditure	10,872	21,700	21,724	24	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Net (Income)/Expenditure	241,987	94,680	289,259	194,579	The cost of the May 2019 Guildford Borough Election will be funded from reserves. [An annual contribution is made to reserves to fund the cost of elections.]
ELECTORAL REGISTRATION					
Direct Expenditure	114,098	270,030	256,667	(13,363)	
Income	(21,787)	(22,630)	(25,646)	(3,016)	
Total Directly Controllable (Income)/Expenditure	92,311	247,400	231,021	(16,379)	
Indirect Expenditure	17,076	34,120	34,144	24	
Net (Income)/Expenditure	109,387	281,520	265,165	(16,355)	
FEASIBILITY STUDIES					
Direct Expenditure	23,861	40,000	40,000	0	
Total Directly Controllable (Income)/Expenditure	23,861	40,000	40,000	0	
Indirect Expenditure	234	470	470	0	
Net (Income)/Expenditure	24,095	40,470	40,470	0	
DEBTORS					
Direct Expenditure	79,883	165,800	169,429	3,629	
Income	(104,898)	(209,800)	(209,842)	(42)	
Total Directly Controllable (Income)/Expenditure	(25,015)	(44,000)	(40,413)	3,587	
Indirect Expenditure	22,320	44,620	44,644	24	
Net (Income)/Expenditure	(2,695)	620	4,231	3,611	
HOUSING BENEFITS					
Direct Expenditure	8,547,323	31,178,280	29,377,308	(1,800,972)	
Income	(10,067,131)	(30,985,330)	(29,179,519)	1,805,811	
Total Directly Controllable (Income)/Expenditure	(1,519,808)	192,950	197,789	4,839	
Indirect Expenditure	103,080	206,140	206,194	54	
Net (Income)/Expenditure	(1,416,728)	399,090	403,983	4,893	The overall fluctuation in claimant numbers results in variations in expenditure and a corresponding reduction in costs recovered from DWP.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
INSURANCE REVENUE ACCOUNT					
Direct Expenditure	796,810	831,190	812,190	(19,000)	
Income	(825,177)	(1,104,880)	(825,289)	279,591	
Total Directly Controllable (Income)/Expenditure	(28,367)	(273,690)	(13,099)	260,591	
Indirect Expenditure	3,114	6,220	6,220	0	
Net (Income)/Expenditure	(25,253)	(267,470)	(6,879)	260,591	
					Our insurance cover was re-tendered in the last quarter of 2018-19. The exercise generated savings of approximately £250,000 which were removed as a single line entry [late in the budget process] from the expenditure budget of the Insurance Revenue Account. The reduced recharged income reflects this change, with corresponding savings against the insurance budget in the service accounts.
IT RENEWALS REVENUE ACCOUNT					
Income	(447,780)	(893,250)	(893,250)	0	
Total Directly Controllable (Income)/Expenditure	(447,780)	(893,250)	(893,250)	0	
Indirect Expenditure	112,938	225,880	225,922	42	
Net (Income)/Expenditure	(334,842)	(667,370)	(667,328)	42	
MANAGEMENT POLICY STRATEGY					
Direct Expenditure	162,450	277,360	257,633	(19,727)	
Income	(151,902)	(303,800)	(303,860)	(60)	
Total Directly Controllable (Income)/Expenditure	10,548	(26,440)	(46,227)	(19,787)	
Indirect Expenditure	11,862	23,690	23,714	24	
Net (Income)/Expenditure	22,410	(2,750)	(22,513)	(19,763)	
MISCELLANEOUS ITEMS					
Direct Expenditure	306,857	898,940	719,581	(179,359)	
Income	(1,658)	(10,360)	(8,598)	1,762	
Total Directly Controllable (Income)/Expenditure	305,199	888,580	890,983	(177,597)	
Indirect Expenditure	228	450	450	0	
Net (Income)/Expenditure	305,427	889,030	891,433	(177,597)	

Corporate Inflation budget forecasted to be £180,000 underspent

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
OPERATIONS TECHNICAL SERVICES					
Direct Expenditure	630,311	1,235,050	1,151,679	(83,371)	
Income	(635,452)	(1,267,110)	(1,271,162)	(4,052)	
Total Directly Controllable (Income)/Expenditure	(5,141)	(32,060)	(119,483)	(87,423)	
Indirect Expenditure	63,942	127,810	127,882	72	
Net (Income)/Expenditure	58,801	95,750	8,399	(87,351)	We are currently forecasting to use £50,000 of the £100,000 reserve funding to migrate ICT into the cloud. The balance of expenditure savings are due to vacancies awaiting the outcome of Future Guildford.
PARISH AND LOCAL LIAISON					
Direct Expenditure	87,016	187,450	187,568	118	
Total Directly Controllable (Income)/Expenditure	87,016	187,450	187,568	118	
Indirect Expenditure	4,020	8,010	8,034	24	
Net (Income)/Expenditure	91,036	195,460	195,602	142	
PAYMENTS AND PURCHASING					
Direct Expenditure	112,520	264,460	280,447	15,987	
Income	(215,756)	(433,230)	(432,464)	766	
Total Directly Controllable (Income)/Expenditure	(103,236)	(168,770)	(152,017)	16,753	
Indirect Expenditure	49,932	99,850	99,892	42	
Net (Income)/Expenditure	(53,304)	(68,920)	(52,125)	16,795	
PORTFOLIO MANAGEMENT					
Direct Expenditure	131,338	266,660	265,197	(1,463)	
Income	(108,834)	(254,380)	(217,712)	36,668	
Total Directly Controllable (Income)/Expenditure	22,504	12,280	47,485	35,205	
Indirect Expenditure	13,908	27,800	27,812	12	
Net (Income)/Expenditure	36,412	40,080	75,297	35,217	No external income from street naming service is currently projected pending the finalisation of the scheme.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
NON DISTRIBUTED COSTS					
Direct Expenditure	(134,211)	2,074,790	2,074,792	2	
Total Directly Controllable (Income)/Expenditure	(134,211)	2,074,790	2,074,792	2	
Indirect Expenditure	12,756	25,510	25,516	6	
Net (Income)/Expenditure	(121,455)	2,100,300	2,100,308	8	
WEBSITE					
Direct Expenditure	152,950	255,240	256,337	1,097	
Total Directly Controllable (Income)/Expenditure	152,950	255,240	256,337	1,097	
Indirect Expenditure	13,596	27,170	27,182	12	
Net (Income)/Expenditure	166,546	282,410	283,519	1,109	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
MANAGEMENT DIRECTORATE					
SERVICE SUMMARY					
Direct Expenditure	1,942,965	2,273,597	3,173,333	899,736	
Income	(905,933)	(1,792,240)	(1,797,275)	(5,035)	
Total Directly Controllable (Income)/Expenditure	1,037,032	481,357	1,376,058	894,701	
Indirect Expenditure	168,638	333,650	335,596	1,946	
Net (Income)/Expenditure	1,205,670	815,007	1,711,654	896,647	
COMMUNITY DEVELOPMENT					
Direct Expenditure	138,884	335,457	302,926	(32,531)	
Income	(18,400)	(15,000)	(19,780)	(4,780)	
Total Directly Controllable (Income)/Expenditure	120,484	320,457	283,146	(37,311)	
Indirect Expenditure	21,756	43,170	43,350	180	
Net (Income)/Expenditure	142,240	363,627	326,496	(37,131)	
<p>Vacant posts are projected to generate salary savings of £50,000, however this is offset by a net increase in grants paid of £15,000. A £40,000 grant has been awarded to Watts gallery as a contribution towards the Physical Energy sculpture, funded from the New Homes Bonus reserve. This is partially compensated by a £25,000 underspend relating to a carry forward from 2018-19. The Safer Guildford Partnership is planning to carry forward this balance to enable continued funding of the Partnership taking account of the expanded role in 2020 in respect of knife crime, health and wellbeing and youth crime, with the upfront investment this will require.</p>					
CUSTOMER SERVICE CENTRE					
Direct Expenditure	170,632	301,030	319,943	18,913	
Income	(226,788)	(453,570)	(453,666)	(96)	
Total Directly Controllable (Income)/Expenditure	(56,156)	(152,540)	(133,723)	18,817	
Indirect Expenditure	39,948	79,890	79,908	18	
Net (Income)/Expenditure	(16,208)	(72,650)	(53,815)	18,835	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
INTERNAL AUDIT					
Direct Expenditure	11,679	117,090	116,533	(557)	
Income	(74,808)	(149,610)	(149,610)	0	
Total Directly Controllable (Income)/Expenditure	(63,129)	(32,520)	(33,077)	(557)	
Indirect Expenditure	3,576	7,150	7,168	18	
Net (Income)/Expenditure	(59,553)	(25,370)	(25,909)	(539)	
BUSINESS IMPROVEMENT					
Direct Expenditure	118,114	243,580	249,493	5,913	
Income	(124,560)	(249,120)	(249,120)	0	
Total Directly Controllable (Income)/Expenditure	(6,446)	(5,540)	373	5,913	
Indirect Expenditure	17,018	30,910	32,496	1,586	
Net (Income)/Expenditure	10,572	25,370	32,869	7,499	
FUTURE GUILDFORD					
Direct Expenditure	893,012	0	893,012	893,012	
Total Directly Controllable (Income)/Expenditure	893,012	0	893,012	893,012	
Net (Income)/Expenditure	893,012	0	893,012	893,012	Costs connected with the Future Guildford project are being funded from the invest to save reserve.
HR SERVICES					
Direct Expenditure	256,700	487,400	497,457	10,057	
Income	(282,372)	(564,740)	(564,740)	0	
Total Directly Controllable (Income)/Expenditure	(25,672)	(77,340)	(67,283)	10,057	
Indirect Expenditure	38,172	76,340	76,364	24	
Net (Income)/Expenditure	12,500	(1,000)	9,081	10,081	
OTHER EMPLOYEE COSTS					
Direct Expenditure	123,709	305,940	310,477	4,537	
Income	(109,269)	(218,230)	(218,383)	(153)	
Total Directly Controllable (Income)/Expenditure	14,440	87,710	92,094	4,384	
Indirect Expenditure	8,244	16,460	16,478	18	
Net (Income)/Expenditure	22,684	104,170	108,572	4,402	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
PAYROLL AND INSURANCE					
Direct Expenditure	64,344	116,140	123,340	7,200	
Income	(68,736)	(137,470)	(137,476)	(6)	
Total Directly Controllable (Income)/Expenditure	(4,392)	(21,330)	(14,136)	7,194	
Indirect Expenditure	10,950	21,830	21,878	48	
Net (Income)/Expenditure	6,558	500	7,742	7,242	
PUBLIC RELATIONS AND MARKETING					
Direct Expenditure	165,891	366,960	360,152	(6,808)	
Income	(1,000)	(4,500)	(4,500)	0	
Total Directly Controllable (Income)/Expenditure	164,891	362,460	355,652	(6,808)	
Indirect Expenditure	28,974	57,900	57,954	54	
Net (Income)/Expenditure	193,865	420,360	413,606	(6,754)	

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
PLANNING AND REGENERATION					
SERVICE SUMMARY					
Direct Expenditure	2,383,845	6,309,480	6,188,808	(120,672)	
Income	(1,170,732)	(2,593,020)	(2,504,767)	88,253	
Total Directly Controllable (Income)/Expenditure	1,213,113	3,716,460	3,684,041	(32,419)	
Indirect Expenditure	607,300	1,125,200	1,170,132	44,932	
Net (Income)/Expenditure	1,820,413	4,841,660	4,854,173	12,513	
BUILDING CONTROL SUMMARY					
Direct Expenditure	494,982	795,634	936,816	141,182	
Income	(239,809)	(503,510)	(479,815)	23,695	
Total Directly Controllable (Income)/Expenditure	255,173	292,124	457,001	164,877	
Indirect Expenditure	60,138	120,270	120,300	30	
Net (Income)/Expenditure	315,311	412,394	577,301	164,907	
<p>Vacant post savings are being used to part-fund three agency surveyors although there is an overall shortfall in funding from this arrangement of £44,200. Consultants costs will be higher than budgeted. Building control fees will not now achieve budget; approved inspectors have now been able to obtain insurance and the additional work anticipated will not materialise. There are redundancy costs coded to this service.</p>					
CLIMATE CHANGE					
Direct Expenditure	53,626	120,010	135,029	15,019	
Income	(157,293)	(201,630)	(224,964)	(23,334)	
Total Directly Controllable (Income)/Expenditure	(103,667)	(81,620)	(89,935)	(8,315)	
Indirect Expenditure	24,534	49,010	49,058	48	
Net (Income)/Expenditure	(79,133)	(32,610)	(40,877)	(8,267)	
<p>The vacant post of Climate Change Officer is currently being covered by the use of casual staff. An adjustment to the CRC recharge from 2018-19 will be processed in this years accounts estimated at £27,000. The Salix and Energy Invest to Save recharges are more than budgeted.</p>					

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
DEVELOPMENT CONTROL					
Direct Expenditure	991,403	2,201,006	2,382,633	181,627	
Income	(651,398)	(1,606,000)	(1,517,743)	88,257	
Total Directly Controllable (Income)/Expenditure	340,005	595,006	864,890	269,884	
Indirect Expenditure	332,833	575,150	620,529	45,379	
Net (Income)/Expenditure	672,838	1,170,156	1,485,419	315,263	

Salary, casual and agency budgets will be over budget by £41,500. Planning fees are projected under budget at this stage by £173,600 as income levels continue to fall with no major applications in the pipeline. The first Planning Performance Application has been received and is due to generate £50,500 in this financial year. S106 monitoring fees and pre-application fees will be over budget in line with the recent increase in fees. Planning appeal expenses are projected to be £83,000 over budget and we will be looking to recover some of those costs.

LOCAL LAND CHARGES

Direct Expenditure	122,596	214,850	214,377	(473)
Income	(121,858)	(266,880)	(266,871)	9
Total Directly Controllable (Income)/Expenditure	738	(52,030)	(52,494)	(464)
Indirect Expenditure	16,503	32,730	32,883	153
Net (Income)/Expenditure	17,241	(19,300)	(19,611)	(311)

MAJOR PROJECTS

Direct Expenditure	148,365	1,563,926	1,381,041	(182,885)
Total Directly Controllable (Income)/Expenditure	148,365	1,563,926	1,381,041	(182,885)
Indirect Expenditure	72,720	145,360	145,372	12
Net (Income)/Expenditure	221,085	1,709,286	1,526,413	(182,873)

Employee related costs are expected to be £30,977 over the revenue budget which takes into account a capital allocation of £172,159. The allocation between revenue and capital will be revised at each monitoring period as the individual projects move from revenue to capital. There is a projected underspend on consultants fees on a number of projects including Guildford Gyrotory (£50,000), Blackwell Farm (£33,000), Spectrum 2.0 (£88,500) and Millbrook Decking (£80,000) which has been partially offset by unbudgeted Museum consultants fees of £26,000 and LEP fees of £6,000 for Bike Share Scheme.

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
POLICY					
Direct Expenditure	563,871	1,361,024	1,085,176	(275,848)	
Income	(374)	(15,000)	(15,374)	(374)	
Total Directly Controllable (Income)/Expenditure	563,497	1,346,024	1,069,802	(276,222)	
Indirect Expenditure	89,628	180,800	180,086	(714)	
Net (Income)/Expenditure	653,125	1,526,824	1,249,888	(276,936)	

There are salary savings due to vacancies although agency and consultants have been retained in lieu of some posts. Referendum and consultants costs for Lovelace, Puttenham and Send neighbourhood plans will be £32,000 with government grants of £60,000 not due until 2020-21. Costs for the judicial review process are estimated at £81,300 at present. Work on the the Infrastructure Delivery Plan will not now take place in this financial year. CIL consultants costs will not be spent in this financial year as the results of the judicial review will not be known until the spring. This also means that the Local Plan reserve is unlikely to be used before that time although this is subject to review. Planning policy software costs of £21,760 will be funded from the Policy reserve and we do not anticipate any further expenditure there. The Local Plan inspector's budget of £50,000 will not be required this year.

SLYFIELD AREA REGENERATION PROJECT (SARP)

Direct Expenditure	9,002	53,030	53,736	706	
Total Directly Controllable (Income)/Expenditure	9,002	53,030	53,736	706	
Indirect Expenditure	10,944	21,880	21,904	24	
Net (Income)/Expenditure	19,946	74,910	75,640	730	