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Contact Officer:

John Armstrong, Democratic Services Manager
Tel: 01483 444102

11 November 2019

Dear Councillor

Your attendance is requested at a meeting of the **CORPORATE GOVERNANCE AND STANDARDS COMMITTEE** to be held in the Council Chamber, Millmead House, Millmead, Guildford, Surrey GU2 4BB on **TUESDAY 19 NOVEMBER 2019** at **7.00 pm**.

Yours faithfully

James Whiteman
Managing Director

MEMBERS OF THE COMMITTEE

Chairman: Councillor Tim Anderson
Vice-Chairman: Councillor Nigel Manning

Councillor Jan Harwood	Maria Angel MBE (Independent Member)
Councillor Liz Hogger	Murray Litvak (Independent Member)
Councillor Ramsey Nagaty	Julia Osborn (Parish Member)
Councillor John Redpath	Ian Symes (Parish Member)
Councillor James Walsh	Tim Wolfenden (Parish Member)

Authorised Substitute Members:

Councillor Jon Askew	Councillor Masuk Miah
Councillor Richard Billington	Councillor Susan Parker
Councillor Ruth Brothwell	Councillor Jo Randall
Councillor Colin Cross	Councillor Deborah Seabrook
Councillor Angela Gunning	Councillor Patrick Sheard
Councillor Tom Hunt	Councillor Catherine Young

WEBCASTING NOTICE

This meeting will be recorded for live and/or subsequent broadcast on the Council's website in accordance with the Council's capacity in performing a task in the public interest and in line with the Openness of Local Government Bodies Regulations 2014. The whole of the meeting will be recorded, except where there are confidential or exempt items, and the footage will be on the website for six months.

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QUORUM 3



THE COUNCIL'S STRATEGIC FRAMEWORK

Vision – for the borough

For Guildford to be a town and rural borough that is the most desirable place to live, work and visit in South East England. A centre for education, healthcare, innovative cutting-edge businesses, high quality retail and wellbeing. A county town set in a vibrant rural environment, which balances the needs of urban and rural communities alike. Known for our outstanding urban planning and design, and with infrastructure that will properly cope with our needs.

Three fundamental themes and nine strategic priorities that support our vision:

- | | |
|---------------------|--|
| Place-making | Delivering the Guildford Borough Local Plan and providing the range of housing that people need, particularly affordable homes |
| | Making travel in Guildford and across the borough easier |
| | Regenerating and improving Guildford town centre and other urban areas |
| Community | Supporting older, more vulnerable and less advantaged people in our community |
| | Protecting our environment |
| | Enhancing sporting, cultural, community, and recreational facilities |
| Innovation | Encouraging sustainable and proportionate economic growth to help provide the prosperity and employment that people need |
| | Creating smart places infrastructure across Guildford |
| | Using innovation, technology and new ways of working to improve value for money and efficiency in Council services |

Values for our residents

- We will strive to be the best Council.
- We will deliver quality and value for money services.
- We will help the vulnerable members of our community.
- We will be open and accountable.
- We will deliver improvements and enable change across the borough.

AGENDA

ITEM

1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

2 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS

In accordance with the local Code of Conduct, a councillor is required to disclose at the meeting any disclosable pecuniary interest (DPI) that they may have in respect of any matter for consideration on this agenda. Any councillor with a DPI must not participate in any discussion or vote regarding that matter and they must also withdraw from the meeting immediately before consideration of the matter.

If that DPI has not been registered, you must notify the Monitoring Officer of the details of the DPI within 28 days of the date of the meeting.

Councillors are further invited to disclose any non-pecuniary interest which may be relevant to any matter on this agenda, in the interests of transparency, and to confirm that it will not affect their objectivity in relation to that matter.

3 MINUTES (Pages 1 - 8)

To confirm the minutes of the meeting of the Corporate Governance and Standards Committee held on 19 September 2019.

4 FINANCIAL MONITORING 2019-20: PERIOD 6 (APRIL TO OCTOBER 2019)
(Pages 9 - 82)

5 CONSIDERATION OF VARIOUS CORPORATE GOVERNANCE RELATED MATTERS (Pages 83 - 94)

6 WORK PROGRAMME (Pages 95 - 102)

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CORPORATE GOVERNANCE AND STANDARDS COMMITTEE

19 September 2019

* Councillor Tim Anderson (Chairman)
Councillor Nigel Manning (Vice-Chairman)

Councillor Jan Harwood
* Councillor Liz Hogger
* Councillor Ramsey Nagaty
* Councillor John Redpath
* Councillor James Walsh

Independent Members:

Mrs Maria Angel MBE
*Mr Murray Litvak

Parish Members:

*Mrs Julia Osborn
*Mr Ian Symes
*Mr Tim Wolfenden

*Present

The Lead Councillor for Finance and Asset Management, Councillor Joss Bigmore was also in attendance.

CGS20 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS

Apologies for absence were received from Councillors Jan Harwood, Nigel Manning and Mrs Maria Angel MBE. Councillor Jo Randall attended as a substitute for Councillor Nigel Manning.

CGS21 LOCAL CODE OF CONDUCT - DISCLOSURE OF INTERESTS

There were no disclosures of interest.

CGS22 MINUTES

The Committee confirmed as a correct record the minutes of the meeting held on 30 July 2019. The Chairman signed the minutes.

CGS23 ANNUAL AUDIT LETTER 2018-19

The Committee considered a report that set out the external audit findings carried out by Grant Thornton for 2018-19 on the Council's financial statements and on its arrangements for value for money.

The Committee noted the additional fees that had been incurred in the last year which incorporated the Future Guildford programme but still equated to less than what had been paid for in audit fees in the previous year. Marcus Ward, Engagement Manager for Grant Thornton explained that the document included in their agenda pack was draft and that page 10 should be deleted. The only new piece of information was to confirm the fee the PSA had to agree.

The Lead Councillor for Finance and Asset Management confirmed that the Council's credit rating had recently been confirmed which was a good indicator of sound financial health.

During the debate, the Committee made the following comments:

- Clarification was sought on the valuation of land and business land in Surrey via control points and adjustments which was noted under the report's findings and conclusions. It was confirmed that this matter was addressed at the last Committee where four

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recommendations had been put forward around the way the council accounted for plant equipment.

- Queried whether the pension scheme deficit was manageable or a significant audit risk. It was confirmed that the 2019 funding level would increase further therefore the deficit would fall over time.
- Queried why it had not been investigated as to why the North Downs Housing Scheme had not taken much money to date. It was confirmed that benchmarking schemes such as North Downs Housing was not within the scope of Grant Thornton's work. The primary concern with the statement was that it was complete. The management disclosed the assets and profit made but did not assess whether it was on track or not. Noted that in the context of the original business plan, it was acknowledged that North Downs Housing was not going to make a profit for 5 years. However, the scheme had not been able to purchase as many properties as anticipated and therefore an internal audit had been requested by the Director of Finance.
- Concerned about the strain placed upon the financial team in the preparation of the financial statement when Future Guildford was taking place and the added burden of assisting in two separate elections along with the introduction of a new financial system. On reflection, the Council would have benefitted from the recruitment of agency staff during this time.

The Committee

RESOLVED:

To approve the Annual Audit Report 2018-19.

Reason:

To approve the Annual Audit Report 2018-19.

CGS24 POTENTIAL IMPACT OF EU EXIT ON THE COUNCIL

The Committee considered a report on the potential risks and arrangements for monitoring and managing the potential impact on the Council of the UK leaving the EU on 31 October 2019, or some other date with or without a withdrawal agreement.

Since March, the Council was more informed on some of the detail in relation to Brexit. This report aimed to set out the risks economically but most importantly to Guildford Borough Council's services. Contingency plans had been put in place particularly to assist the vulnerable people in our borough as well as managing anticipated problems with the fuel supply chain. The Council currently employed approx. 10% of EU nationals who will be applying for British Settled Status. Historically, the Council had used a lot of agency staff but were now seeking to recruit UK based employees.

Waste services only had enough fuel in reserves to operate over a 10-day period. Waste collections and particularly garden waste collections would be reduced. Of greater concern was the effect upon the elderly and those in residential homes. The Council was therefore working with Surrey County Council, the NHS and the Police on how to most effectively assist the vulnerable via a coordinated response. Those people suffering from food poverty in Guildford were also a highly vulnerable group. Additional funding had been secured by government to assist the Council and discussions were currently being held on how best to use that money.

During the debate, the Committee made the following comments:

- Concerned regarding the anticipated gridlock on the roads from Guildford to Dover and noted that the Council was working with Surrey County Council regarding the impact upon traffic flows and putting in place plans to effectively manage it.

- Noted that a contingency plan was currently being worked on with managers and the Leader of the Council was involved with that.
- In relation to housing development, if Brexit were implemented there would be a fall in house prices as well as a loss of labour to build houses. It was noted that some developers were already drawing back from their housing delivery requirements. It was noted that the government had not yet introduced any relaxation in legislation in relation to housing delivery requirements.
- With potential shortages of food in supermarkets, people would therefore be less inclined to donate to food banks.
- Welcomed the fact that Guildford Borough Council was in a robust position given it was not reliant upon direct funding from the European Union (EU).
- Nationally, central government would have to look at how funding was secured in the future and was therefore concerned about how the Local Enterprise Partnership (LEP) funding might in turn be affected.
- Noted that Guildford Borough Council as part of its emergency planning had prepared to receive less and less from central government so that it could become self-sufficient.
- Noted that the government had given funds of up to £35,000 to the council in the form of a grant in the event of Brexit. Surrey County Council would receive more funding owing to the range of services it ran. The financial risks associated with Brexit were aligned to a recession with loss of income anticipated from fees and charges, an increase in homelessness expenditure. The emergency reserve fund equated to 3.7 million which the council may have to use in order to ensure a balanced budget was achieved.
- Any information stored in a cloud on IT systems would no longer be permitted if the UK came out of the EU. A new data centre was therefore being devised to overcome this issue.
- The Chief Internal Auditor met with all the other Surrey Authorities, Police and NHS representatives on a weekly basis as well as working with council managers on developing a robust contingency plan in the event of Brexit.
- Concerned that Parish Councils should be briefed on how to most effectively help their community in relation to any negative effects resulting from Brexit.

The Committee

RESOLVED:

That the report outlining the potential risks and arrangements for monitoring and managing the potential impact on the Council of the UK leaving the EU be noted.

Reason:

To enable the Committee to consider the potential risks arising from leaving the EU and the scope of the project plan to mitigate or address the risks.

CGS25 FINANCIAL MONITORING 2019-20 PERIOD 4 (APRIL TO JULY 2019)

The Committee considered a report that set out the financial monitoring position for period April to July 2019.

The report set out the projected outturn position on the Council's general fund revenue account, based on actual and accrued data for the period April to July 2019. Officers were projecting an underspend of £685,082 which included a £513,802 underspend on all services and a £171,280 reduction in dept repayment as a result of last year's slippage on the capital programme.

In relation to the Housing Revenue Account, a slightly higher projection was anticipated of £18,000 due to an increase in repairs, maintenance and staffing costs.

A projected spend of £82.5 million was anticipated to be spent on the Council's capital schemes by the end of the financial year. The expenditure was higher than it had been for many years

due to delivering the Council's capital programme in the form of the rebuild of the Guildford Crematorium and the Slyfield internal estate road.

The Council held £99.2 million of investments and £231.9 million of external borrowing at 31 July 2019, which included £192.9 million of HRA loans. The Committee noted that the Council had complied with its Prudential Indicators in the period, which were set in February 2019 as part of the Council's Capital Strategy.

Comments from the Committee raised the following points:

- Noted that people were not using off-street parking owing to uncertain economic times caused by Brexit.
- Noted that the Future Guildford project had secured £400,000 of additional funds for the Council.
- In relation to the variance in investor saving, it was noted that the Council had to pump prime to deliver savings down the line. The purpose of the reserve was to deliver savings. Had £814,000 available throughout the year but had only used £163,000, so a good saving had been achieved overall.
- Considered the definition of an in-house investment and noted that at the end of the last financial year £5 million pounds worth of funds had been disposed of which was transferred around different accounts so to make best use of it.
- Queried why from 2020 no S106 funding had been factored in and whether that needed to be revisited? It was confirmed that it was difficult to provide a projection of funding achieved by S106 contributions as no standard charge was applied across the borough. Instead, S106 monies were dependent upon negotiations with developers and what could be achieved on specific sites.
- Concerned that the Council had borrowed a lot of money and was not clear from the report which big projects had been paid for? The Committee was referred to the liability benchmark graph, based upon what was in the capital programme at the time, an assumption of £10 million pounds worth of capital projects was made. Borrowing on the general fund had only been undertaken in the last few years. G-Live for example had been paid for out of capital reserves and receipts. The main source of debt was in relation to the Housing Revenue accounts and the Council took a strategic decision to service the debt only. SARP was building an asset and therefore the debt would eventually be turned into an equity.
- Queried whether the cost of filling vacant posts with contract labour would cost the Council a premium. It was confirmed that the Future Guildford programme had created a unique position in that some posts had been removed entirely and therefore monies had been saved. Agency staff would be used in the interim until the long-term structure of the Council was confirmed.

Having considered the report, the Committee

RESOLVED:

That the results of the Council's financial monitoring for the period April to July 2019 be noted.

Reason:

To allow the Committee to undertake its role in relation to scrutinising the Council's finance.

CGS26 FREEDOM OF INFORMATION COMPLIANCE UPDATE

The Committee received a report which considered the Council's performance in dealing with Freedom of Information (Fol) and Environmental Regulations (EIR) requests.

The Committee noted that in 2019, as of 30 June there had been:

- 396 Freedom of Information/Environmental Information requests, of which
- 378 were dealt with under the Freedom of Information Act 2000
- 18 were dealt with under the Environmental Information Regulations 2004

As at 19 September 2019, the total number of FoI requests received was 650, and annually the Council expected to receive between 700-800 requests in total. The Council's performance rate for delivery of FOIs/EIRs currently stood at 93.5% and had exceeded the Key Performance Indicator (KPI) of 90% set by the Corporate Management Team had therefore been exceeded. 92% was the figure for this time last year. Finance had received the most requests with a total of 109 which equated to 30% of the total requests received. The best performing directorate was Planning with 100% of requests being answered within the 20-working day time scale. Out of the 30 service areas which received FoI/EIR requests during the period covered, 18 had responded to 100% of requests in time which meant that 60% of service areas had a 100% FOI compliance rate. Of the service areas, Planning and Business Rates received the most requests with 48 and 41 each respectively. Both areas also scored an impressive 100% compliance rate.

The most frequently used exemption under the Freedom of Information Act was section 21 (which applied when the requested information was available by other means), which was used on 37 occasions to date this calendar year. Most of the requests were for information already published on the Council's website.

A section 31 was the next most commonly applied exemption, when the request consisted partially or completely of personal data which was used 13 times.

A total of eight FoI/EIR requests so far this year had gone to internal review stage. In seven of those cases, the original decision was either partly or completely upheld.

The Committee made the following comments:

- If the public were unhappy with the response received from the Council, noted that the Independent Commissioners Office (ICO) was the independent body by which an appeal could be made.
- Noted that Financial Services and Fleet and Waste Services had achieved 69% and 65% response rate. This was dependent upon the complexity of the queries raised and an average of 3 queries were raised per day.

Having considered the report, the Committee

RESOLVED: That it noted the officer actions and continued to receive six monthly updates.

Reason:

To ensure the Council continued to meet and, wherever possible, exceed the 90% compliance target.

CGS27 GENERAL DATA PROTECTION REGULATION (GDPR) UPDATE

The Committee considered a report on the General Data Protection Regulation (GDPR), replacing the Data Protection Act 1998, which came into force in May 2018, and set out how organisations could collect and use personal data. The GDPR applied to organisations that provided goods or services to individuals in the EU. This included organisations outside the EU that wanted to provide goods or services within the EU. The GDPR (and the new law, Data Protection Act 2018) will continue to apply in the UK after the UK leaves the EU.

The Committee noted that the Council had successfully completed a GDPR compliance/transition programme. A new section on the Council's intranet pages had been created and included the following:

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- Data Protection Policy 2018
- Revised Records Retention & Disposal Schedule
- Councillor ICT Policy
- Data Breach Response & Notification Policy
- ICT Users Policy
- Information Systems Security Policy
- GBC Mitel Softphone Policy
- GBC Firewall Policy Review

The Council had also achieved Cyber Essentials certification – a status which provides a level of assurance to the public around information security which was approved by the National Cyber Security Centre (NCSC).

Monthly security patching was now in place on all computer servers. A new system which scanned the internal network for vulnerabilities was now in use.

GDPR training was also delivered to the new intake of borough councillors and parish councillors May-July 2019.

The Council had also procured a SIEM (Security Information and Event Management) solution which delivered real time threat protection, incident response and compliance management.

The Committee made the following comments:

- Commended the level of protection the Council had achieved in terms of GDPR compliance.

Having considered the report, the Committee,

RESOLVED: That it notes the officer actions and continued to receive updates on a monthly basis.

Reason:

To ensure the Council continued to comply with GDPR legislation.

CGS28 COUNCILLOR TRAINING AND DEVELOPMENT UPDATE

The Committee received the annual report on the councillor training and development work that had been undertaken by the Councillor Development Steering Group to date. This included the following:

- A comprehensive induction programme that ran from May-July 2019 for all newly elected councillors.
- All councillors had been asked to complete their Personal Development Plans (PDPs) by no later than Friday 4 October 2019. A 60% response rate was required for the Charter for Elected Member Development.
- Bite-sized training continued to be provided prior to Planning Committee meetings.
- A dedicated learning and development space on the Council's website had been created which was password protected. Links to webcasts of training were detailed here along with any learning materials such as powerpoint presentations.
- We were currently exploring new online training resources given we had terminated our contract with Learning Pool owing to the high cost of £8,000 per year as well as following feedback from councillors that the site was difficult to navigate.
- Guildford had achieved full accreditation under the Charter in 2013 and was successfully reaccredited in 2016. Guildford also successfully completed the 18-month interim assessment on 11 June 2018 and therefore demonstrated that we continued to meet

the standards required of the Charter. The Council will be due to undertake another full reassessment on 15 January 2020.

Having considered the report, the Committee

RESOLVED: To note the valuable work being undertaken by the Councillor Development Steering Group in developing a clear structured plan for councillor development that responded both to the Council’s corporate priorities and councillors’ individual training needs.

Reason:

To recognise the important and ongoing work of the Councillor Development Steering Group.

CGS29 WORK PROGRAMME

The Committee considered its updated 12 month rolling work programme and noted that further update reports in relation to GDPR had been scheduled for consideration both in January and March 2020. As these reports were supposed to be six-monthly, the item scheduled for January would be deleted.

The Committee also noted that the Annual Audit Letter would not be considered at their next meeting in November 2019.

The Committee,

RESOLVED: to note its work programme.

Reason:

To allow the Committee to maintain and update its work programme.

The meeting finished at 8.35 pm

Signed

Chairman

Date

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Corporate Governance and Standards Report

Ward(s) affected: All

Report of Director of Finance

Author: Claire Morris

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Lead Councillor responsible: Joss Bigmore

Tel: 07974 979369

Email: joss.bigmore@guildford.gov.uk

Date: 19 November 2019

Financial Monitoring 2019-20

Executive Summary

The report summarises the projected outturn position for the Council's general fund revenue account, based on actual and accrued data for the period April to September 2019.

Officers are projecting an increase in net expenditure on the general fund revenue account of £568,637, which includes a £171,280 reduction in the statutory Minimum Revenue Provision (MRP) charge to the general fund to make provision for the repayment of past capital debt reflecting a re-profiling of capital schemes and a reduction in the anticipated income received from investments of £336,865. At service level, the projected outturn is £403,052 higher than the latest estimate once adjusted for items either funded from reserve or transferred to reserve.

A surplus on the Housing Revenue Account will enable a projected transfer of £10.929 million to the new build reserve and the reserve for future capital at year-end. The transfer is projected to be £4,000 lower than budgeted assumption and reflects modest variations in rental income and repair and maintenance expenditure.

Officers are making progress against significant capital projects on the approved programme as outlined in section 7. The Council expects to spend £68.95 million on its capital schemes by the end of the financial year. The expenditure is higher than it has been for many years and demonstrates progress in delivering the Council's capital programme.

The Council's underlying need to borrow to finance the capital programme is expected to be £43.82 million by 31 March 2020, against an estimated position of £53.35 million. The lower underlying need to borrow is a result of slippage on both the approved and provisional capital programme as detailed in paragraphs 7.3 to 7.6 of this report.

The Council held £114 million of investments and £206 million of external borrowing at 30 September 2019, which includes £192.9 million of HRA loans. Officers confirm that

the Council has complied with its Prudential indicators in the period, which were set in February 2019 as part of the Council's Capital Strategy.

Recommendation to Corporate Governance and Standards Committee

That the Committee notes the results of the Council's financial monitoring for the period April to September 2019 and makes any comments it feels appropriate.

Reason for Recommendation:

To allow the Committee to undertake its role in relation to scrutinising the Council's finances.

1. Purpose of Report

- 1.1 The terms of reference of the Corporate Governance and Standards Committee include supporting the overview and scrutiny function through ongoing scrutiny of financial matters, including the treasury management function and budget monitoring.
- 1.2 This financial monitoring report covers the period April to September 2019.

2. Strategic Priorities

- 2.1 Councillors have reviewed and adopted an ambitious corporate plan for the period 2015-2020. The plan includes many significant projects and aspirations that will challenge us financially. Monitoring of our financial position during the course of the financial year is a critical part of our management of resources that will ultimately support delivery of the corporate plan.

3 Background

- 3.1 The Council undertakes regular financial monitoring in the following ways:
 - (a) reporting the General Fund and Housing Revenue Account position on a bi-monthly basis [periods 2, 4, 6, 8 and 10]. This report covers the period to September 2019 [period 6] and covers all Council services
 - (b) quarterly monitoring of the capital programme
 - (c) monthly and quarterly monitoring of its treasury management activity
- 3.2 The Council's Corporate Management Team (CMT), Chief Finance Officer and deputies, and officer capital programme monitoring group review monitoring reports. Financial monitoring for all services is reported to this committee on a regular basis.
- 3.3 We have amended the monitoring periods for 2019-20 to better align with scheduled dates for this committee. This change enables the committee to scrutinise the financial monitoring on five occasions rather than the previous four occasions.

3.4 This report sets out the financial monitoring and covers:

- (a) general fund revenue monitoring (section 4)
- (b) housing revenue account monitoring (section 5)
- (c) treasury management (section 6)
- (d) capital programmes (section 7)

4 General Fund Revenue Account monitoring

4.1 **Appendix 1** shows the summary monitoring report for the general fund revenue account. Officers have prepared the projected outturn on six months' actual and accrued data.

4.2 **Appendix 2** shows detailed information for each service split between direct expenditure and income and indirect costs. We monitor the projected outturn against the revised (or latest) budget as this takes into account any virement or supplementary estimates approved since the original budget was set in February 2019.

4.3 At total service level after adjustment for movements to and from reserve, the projected outturn is £403,052 higher than the latest estimate.

4.4 The reported position at month 4 forecasted an underspend at total service level of £513,802. It has since been discovered that this figure included an underspend against central overheads which was in respect of a year-end accrual that had not been reversed. The restated position at month 4 is an overspend of £461,677.

4.5 Net external interest receivable is currently projected to be £336,865 lower than our original estimate. This is due to an assumed increase in borrowing costs because of the increase in the PWLB margin on loans, and a lower than estimated projection of interest income.

4.6 The Minimum Revenue Provision (MRP), based on the Capital Financing Requirement (CFR) at 31 March 2019 for the purposes of this report is shown as £795,000. This is £171,280 lower than originally estimated. The reduction is due to slippage in the capital programme experienced during 2018-19.

4.7 The overall projected position for net expenditure is £568,637 higher than estimate. Officers have been asked to draw up an action plan to identify in year savings; this will include reducing non-essential expenditure, reducing the use of agency staff and increasing income where possible.

4.8 The table shows the supplementary estimates and virements approved to date.

Supplementary Estimates 2019-20

Service/Description	Approval Date	Committee	Value
Watts Gallery Grant	27 August 2019	Executive	40,000
Stoke Masterplan	24 September 2019	Executive	380,000
TOTAL			£420,000

Virement Record 2019-20

Service/Description	Nature of Virement	Approved by	Date of Approval	Value £
Constant Power – Business Continuity [budget responsibility change]	Recurrent	V Worsfold	14 May	4,250
Web Team Salary Account [alignment of general ledger coding]	Recurrent	V Worsfold	29 May	33,680
Repairs and maintenance Holding Account [alignment of general ledger coding]	Recurrent	V Worsfold	7 June	1,400,000
Electric Theatre [budget responsibility change]	Non-Recurrent	V Worsfold	19 June	5,730
Surrey Police Domestic Abuse Grant [transfer of funding]	Non-Recurrent	J Whiteman	11 July	6,000
Transfer of training budgets [allocation of budgets across services from holding account]	Non-Recurrent	V Worsfold	12 July	209,860
CIL consultancy spend [alignment of general ledger coding]	Non-Recurrent	V Worsfold	1 August	53,969
Water Fountains - bottle refill points – at Tunsgate and North Street WC sites	Non-Recurrent	CMT	13 August	3,000
Training budgets [alignment of general ledger coding]	Non-Recurrent	V Worsfold	13 Sept	1,550
TOTAL				1,718,039

4.9 **Appendix 2** provides detailed information on variances at service level. The table below summarises the main components of the higher than budgeted service level expenditure referred to in paragraph 4.3.

Service/Budget heading	Variance to revised estimate £000	Explanation
Industrial Estates	200	Business rates for void units in Midleton Industrial Estate and Thornberry Way amount to £124,000 and £90,000 respectively. This is partially offset by higher than budgeted income. Officers are investigating if these costs can be reduced following the demolition of Midleton Industrial Estate.
Investment Properties	136	Rental income overall is down due to void properties. Increased indirect expenditure on consultants' fees for advice in relation to lease agreements. Officers are seeking alternative tenants to try and mitigate this loss of income

Planning – Development Control	315	<p>Use of short-term staff, lower than budgeted income from major applications and planning appeal costs (the largest being in respect of Manor Farm, now settled at £162k, The Quadrant and the Royal Surrey Hospital Car park). The outcome of all these appeals is not yet known so this figure may reduce.</p> <p>A supplementary estimate requesting funding for planning appeal costs will be considered by the Executive in November, this will request funding from the budget pressures reserve, officers are currently monitoring the position and continue to seek to recover costs where appeals are upheld.</p>
Crematorium fees	(230)	Reduction in assumed level of disruption and no requirement to repay non recoverable VAT as originally anticipated
Town Centre Management	189	<p>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 its 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.</p> <p>Every effort is being made to increase income from sponsorship. Meetings are being arranged with all departments to look at how we can use the assets we own to generate more sponsorship income.</p>
Off-Street Car Parking	340	<p>Projection for income at Bedford Rd, Castle and York Rd MSCP less than budgeted.</p> <p>The reduction in use (possibly due to the rise in internet shopping) has meant that it is unlikely that the income targets will be achieved.</p>
Salary Costs	(458)	Salary savings net of assumed vacancy level across the organisation.
Building Control	164	<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. 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</p> <p>Posts have been held vacant ahead of the FG programme and potential shared service with Woking and it has therefore been necessary to cover these posts with agency staff. Permanent staff will be recruited once the outcome of these projects are known. Officers are looking at increasing fees and charges in January 2020 to try and mitigate the income shortfall.</p>
Refuse Collection	104	Staffing costs will be over budget in 2019-20 but in line with 2018-19 expenditure. Garden waste green bin sales are now expected to be under budget and less than in 2018-19.
Major Projects	(182)	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.
Corporate Inflation	(180)	Current working assumption on cost pressures will produce a

Budget		saving.
Other minor variations	5	
Total	403	

Use of Reserves

4.10 As part of the budget setting process for 2019-20 we assumed that £2.6 million would be transferred from earmarked reserves during the year. It is currently assumed that the amount to be transferred from earmarked reserves will increase by £1.7 million to £4.3 million. The table below highlights the major movement along with supporting narrative

Reserve Transfer to (from)	Original Estimate £000	Projected Outturn £000	Variance £000	Explanation
Budget Pressures	(200)	0	200	In 2017-18 Council approved the use of this reserve to offset the potential loss of income during the crematorium rebuild project of £846,000 in 2018-19 and £200,000 in 2019-20. The disruption has been less than anticipated and consequently it is not currently proposed to use this reserve. As this funding is not required to offset the revenue loss of income, a report to Council is currently being prepared to seek approval to use the funding that was set aside in 18/19 and 19/20, to offset the overspend on the crematorium capital project.
Car Parks Maintenance Reserve	(1,004)	(1,468)	(464)	Profiling of repair and maintenance expenditure at our MSCP's.
Business Rates Equalisation reserve	(2,345)	(2,570)	(225)	Additional costs of feasibility studies for transport and infrastructure projects to be funded from this reserve.
Election costs Reserve	62	(124)	(186)	An annual contribution is budgeted as part of the budget process to equalise the cost of Borough Elections held on a four-year cycle. The expenditure shown relates to Borough elections held in May 2019.
Invest to Save	814	(94)	(908)	Funding to support the ICT and Future Guildford transformation programme and ICT cloud migration.
Recycling Reserve	0	(150)	(150)	This reserve equalises the impact in the revenue account of adverse market movements in the income generated from recycle materials. It is proposed to use the reserve to support £150,000 of costs in 2019-20.
Carry Forward Items	0	(1,527)	(1,527)	Approved and budgeted projects that were ongoing at the end of the financial year. By allowing unspent project budgets to be

Reserve Transfer to (from)	Original Estimate £000	Projected Outturn £000	Variance £000	Explanation
				carried forward to the next budget period, the pressure to use it or lose it is reduced. Budget managers are given more time to purchase goods or services that contribute to the achievement of objectives, which in turn promotes efficient use of resources.
Other Reserves	17	1554	1,537	The large increase is due to Special Protection Area income received for the future development and maintenance of green spaces. This has been received following the approval of the Local plan.
TOTAL	(2,656)	(4,378)	(1,722)	

5 Housing Revenue Account

5.1 **Appendix 3** shows the budget monitoring report for the Housing Revenue Account (HRA) for the period April to September 2019. The report shows that HRA gross service expenditure is projected to outturn at 99.96% of the budgeted level, whilst income is projected to be 99.92% of the budgeted level. The projected outturn would enable a transfer of around £10.929 million to the new build reserve and the reserve for future capital, compared to the budgeted transfer of £10.933 million.

- The rental income estimate for 2019-20 incorporated a prudent allowance for Right to Buy (RTB) sales and the re-commissioning of units, along with an estimate for the additional income from new units. Based on data from April to September, rental income is projected to be just shy of the annual estimate, being 0.25% below the budget of £29.736 million.
- Current projections indicate that salary related expenditure; net of temporary staffing and a vacancy allowance of £77,630, will be in line with the budget.
- Emphasis continues to be on planned rather than responsive maintenance, but as the budget provides for both planned and responsive repairs, an element of demand driven cost is inherent in the expenditure. The previous financial year saw an increase in void levels and the service continues to experience higher levels of repair costs in a large part due to voids. Whilst the service returns a property to use as soon as possible, void units typically incur additional repair and improvement expenditure in order to prepare them for subsequent tenants.
- At this point of the year, expenditure on direct repairs and maintenance (R&M) is projected to be 4% (£182,580) above the equivalent outturn figure for 2018-19. R&M expenditure above the 2019-20 estimate can be accommodated within the overall budget primarily due to a reduction in the contribution to the bad debt provision (see paragraph 5.3 below).

- With the exception of receipts from RTB sales, the estimates for the year do not provide for any repayment of HRA debt principal or for setting aside any amounts towards the repayment of debt. This is consistent with the HRA Business Plan, which prioritised the provision of additional housing. This approach will be subject to regular review and an updated business plan will be submitted reflecting constraints placed on the HRA by the prevailing legislation.
- 5.2 Tenancy arrears presently remain stable. Particular attention is paid to tenants of introductory tenancies (tenants of less than 12 months), as they often have no previous experience of managing a household budget or of renting a property.
- 5.3 Although rent arrears currently remain at consistent levels, this is in contrast to the overall housing sector, which has seen an increase in the level of arrears. A number of welfare reform changes have now taken effect, but the delay in the roll out of universal credit has so far deferred any potential impact on arrears levels locally. As a result, the budgeted contribution to the bad debt provision of £300,000 has been reduced by £250,000.

6 Treasury Management

- 6.1 The Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management ("the Code") recommends that Councillors are informed of treasury management activities at least twice a year. This report therefore ensures the Council is embracing best practice in accordance with CIPFA's recommendations by reporting quarterly to Councillors.

Debt management

- 6.2 We have a substantial long-term Public Works Loan Board debt portfolio for the HRA totalling £193 million. Currently, the general fund is only borrowing short-term for cash flow purposes. There is no cost of carry on our short-term borrowing.
- 6.3 The following table summarises the current borrowing position of the Council and the activity to month 6.

Loan type		Balance 31 Mar 19 £000	New loans £000	Loans repaid £000	Balance 30 September	Weighted average rate of
PWLB						3.20%
Variable		45,000	0	0	45,000	
Fixed	Maturity	147,435	0	0	147,435	
	EIP	575	0	(115)	460	
Total long-term Loans		193,010	0	(115)	192,895	
Temporary Loans		20,000	5,000	(12,000)	13,000	0.83%
Total Loans		213,010	5,000	(12,115)	205,895	

Investment activity

- 6.4 During the period, we have continued with the diversification of our in-house investment portfolio into secure instruments such as bonds and secure bank deposits (not subject to bail-in) in line with our Treasury Management Strategy.
- 6.5 The Council's budgeted and projected investment income for 2019-20 is £1.17 million. The gross cash balances representing the Council's reserves and working balances at 30 September 2019 available for investment were £114 million and net of short-term borrowing £66.7 million.
- 6.6 The Council's budgeted, and projection of external interest cost, which relates to short and long-term borrowing, for the year is £0.6 million.
- 6.7 The original net interest receivable budget was £877,355. As at 30 September, we are projecting that the outturn will be lower than budget.
- 6.8 The Council's annualised weighted return on investments for the period to September 2019 was 1.33% against an estimate of 1.629%.
- 6.9 The table below summarises the Council's investment activity for April to September 2019.

Investment	Principal invested £000	Balance 31 Mar 19 £000	Movement in investment £000	Change in capital value £000	Balance 30 September 19 £000	Weighted average rate of interest
<u>Investment Funds</u>						
CCLA	5,000	6,756	0	(63)	6,693	9.86%
M&G	1,008	1,395	0	40	1,435	1.83%
Royal London	2,500	0	2,500	(32)	2,468	7.97%
Schroders	1,000	856	0	(67)	789	4.00%
Funding Circle	490	511	0	11	523	1.51%
UBS	2,500	2,312	0	32	2,344	2.31%
<u>In- House Investments:</u>						
Call Accounts		0	(0)		0	0.40%
Money Market Funds		13,229	1,712		14,941	0.74%
Notice Accounts		8,000	0		8,000	0.92%
Temporary Fixed Deposits		6,000	14,000		20,000	1.05%
Unsecured bonds		2,300	3,360		5,660	1.27%
Covered Bonds		18,850	(2,000)		16,850	1.30%
Long Term Fixed Deposits		27,500	0		27,500	0.55%
Revolving Credit Facility		7,500	(7,500)		0	1.31%
Total Investments		95,209	12,072	(79)	107,202	

- 6.10 Some of our externally managed funds have seen a fall in their capital values since inception. The falls are indicative of wider financial market movements over the same period. The Council's external investments are held for long-term purposes and are invested to generate an income for the Council over the longer

term. Any loss in investment value will not be realised unless the investment is sold. The Council has an earmarked reserve available to utilise in the event of a loss, thus minimising the impact on the general fund.

Prudential Indicators

- 6.11 Officers confirm that the Council has complied with its Prudential indicators in the period, which were set in February 2019 as part of the Council's Treasury Management Strategy Statement.

Authorised limit and Operational Boundary for External Debt

- 6.12 The Local Government Act 2003 requires the Council to set an Affordable Borrowing Limit, irrespective of their indebted status. This is a statutory limit, which we should not breach.
- 6.13 The Council's authorised borrowing limit was set at £464 million for 2019-20.
- 6.14 The Operational Boundary is based on the same estimates as the Authorised Limit but reflects the most likely, prudent but not worst-case scenario without the additional headroom included in the Authorised Limit.
- 6.15 The operational boundary was set at £404 million for 2019-20.
- 6.16 The Chief Finance Officer confirms that there have been no breaches to the authorised limit and operational boundary during the year. Borrowing, at its peak, was £213 million.

7 Capital Programmes

- 7.1 **Appendices 4 to 9** of this report set out the following for each scheme on the Council's capital programme
- the gross estimate for the scheme approved by the Executive
 - the cumulative expenditure to 31 March 2019 for each scheme
 - the estimate for 2019-20 as approved by Council in February 2019
 - the 2019-20 revised estimate which takes into account the approved estimate, any project under spends up to 31 March 2019, and any virement or supplementary estimates
 - 2019-20 current expenditure
 - 2019-20 projected expenditure estimated by the project officer
- 7.2 The table below summarises the current position on the various strands of the Council's capital programme. Detailed explanation is provided in paragraphs 7.3 to 7.11 below.

CAPITAL EXPENDITURE SUMMARY	2019-20 Approved £000	2019-20 Revised £000	2019-20 Outturn £000	2019-20 Variance £000
General Fund Capital Expenditure				
- Main Programme	62,054	71,116	59,748	(11,368)
- Provisional schemes	17,926	28,359	2,352	(26,007)
- Schemes funded by reserves	6,769	8,194	6,730	(1,464)
- S106 Projects	36	150	150	0
- Affordable Housing (General Fund)	0	0	0	0
Total Expenditure	86,785	107,820	68,980	(38,839)
Housing Revenue Account Capital Expenditure				
Approved programme	8,567	13,267	11,739	(1,529)
Provisional programme	406	1,106	1,106	0
Total Expenditure	8,973	14,373	12,845	(1,529)

Approved (main) programme (Appendix 4)

7.3 Expenditure is expected to be £59.748 million representing a £11.368 million variance to the revised estimate of £71.116 million. If a project is on the approved programme, it is an indicator that the project has started or is near to start following the approval of a final business case by the Executive. Whilst actual expenditure for the period of £27.097 million may seem low, a number of significant projects are in progress. These include:

- ED6 – Slyfield area Regeneration Project (SaRP) (£6 million) - work is progressing on the detailed design, pre-planning and site investigation work for this scheme to inform the final business case. Report is scheduled to go to Council in February 2020. Pre-agreement invoices (Thames Water) have been signed off with post-agreement in pipeline
- PL9 – Crematorium rebuild (£7.26million) – work is progressing on this scheme which is scheduled for completion in 2019-20
- ED32 – Internal Estate Road Clay Lane Link Road Phase 1 (£8.85 million) - a bid for LEP funding has been submitted with decision pending. Building work on this scheme has now started
- ED49 – Midleton Industrial Estate redevelopment (£3.64 million) – work on design and planning is progressing

7.4 In addition to the schemes outlined above, the re-profiling of the following significant amounts that were due to be spent on schemes or projects in 2019-20 will now be carried forward into 2020-21.:

- Town Centre Gateway Regeneration (£3.48 million) – spend now expected in 2020-21
- ED25 – Guildford Park infrastructure works (£3.76 million) - this scheme received planning consent in November 2016 and initial works are

progressing. A significant amount of the cost of this project is still on the provisional capital programme awaiting final business case approval

- SMC – (£1.31 million) – spend of £625k is expected in 1920 with the majority of spend now expected in 2020-21
- A331 hotspots (1.18 million) – spend now expected in 2020-21

Provisional programme (Appendix 5)

- 7.5 Expenditure on the provisional programme is expected to be £2.35 million, against the revised estimate of £28.359 million, representing a variance of £26.007 million. These projects are still at feasibility stage and will be subject to Executive approval of a business case before they are transferred to the approved capital programme. It is only once the business case is approved that the capital works can start. Monitoring progress of these projects is key to identifying project timescales.

The re-profiling of schemes has resulted in a significantly lower level of expenditure than planned in 2019-20.

- 7.6 A number of other projects, that were also anticipated to start in 2019-20 have been re-profiled into future years including:
- PL21(p) – Ash Road Bridge (£18.44 million)
 - ED25(p) – Guildford Park new MSCP and infrastructure works (£4.38 million)
 - P11(p) – Guildford West (PB) station (£0.65 million)

S106 (Appendix 6)

- 7.7 Capital schemes funded from s106 developer contributions are expected to total £150,000.

Reserves (Appendix 7)

- 7.8 Capital schemes funded from the Council's specific reserves. The outturn is anticipated to be £6.73 million. The main projects are:
- expenditure on car parks £2.5 million
 - ICT renewals and infrastructure improvements £2 million

Capital resources (Appendix 8)

- 7.9 When the Council approved the budget, the estimated underlying need to borrow for 2019-20 was £53.35 million. The current estimated underlying need to borrow is £43.824 million. The reduction is due to slippage in the programme where schemes are re-profiled into future years.

Housing Investment Programme Approval Capital (Appendix 9)

7.10 The HRA approved capital programme is expected to outturn at £11.739 million against a revised estimate of £13.26 million. A number of projects are in progress. These include:

- Guildford Park - initial works are progressing, a significant amount of the cost of this project is still on the provisional capital programme awaiting final business case approval.
- Ladymead/Fire Station – works started on site in Autumn 2018.

Housing Investment Programme Provisional Capital (Appendix 10)

7.11 The provisional programme revised estimate is £1.10 million with expenditure anticipated this financial year of £1.10 million. This programme includes provision for the opportunity purchase of land and housing for development, which is dependent on the availability of suitable sites.

8 Consultations

8.1 The accountants prepare the budget monitor in consultation with the relevant service managers.

9 Equality and Diversity Implications

9.1 There are no direct equality and diversity implications as a result of this report. Each service manager will consider these issues when providing their services and monitoring their budgets.

10 Financial Implications

10.1 The financial implications are contained throughout the report.

11 Legal Implications

11.1 The Local Government Act 1972, Section 151 states that each local authority has a statutory duty to make arrangements for the proper administration of their financial affairs. In addition, the Accounts and Audit Regulations 2015 impose an explicit duty on the Council to ensure that financial management is adequate and effective and that they have a sound system of internal control, including arrangements for the management of risk.

11.2 Proper administration is not statutorily defined; however, there is guidance, issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the responsibilities of the Chief Finance Officer (CFO). This states that local authorities have a corporate responsibility to operate within available resources and the CFO should support the effective governance of the authority through development of corporate governance arrangements, risk management and reporting framework. Regular monitoring of the Council's actual expenditure to budget and forecasting of the expenditure for the full year is part of the proper administration and governance of the Council.

11.3 There are no further direct legal implications because of this report.

12 Human Resource Implications

- 12.1 There are no human resource implications arising from this report.

13 Summary of Options

- 13.1 This report outlines the anticipated outturn position for the 2019-20 financial year based on six months actual data. There are no specific recommendations and therefore no options to consider.

14 Conclusion

- 14.1 The report summarises the financial monitoring position for the period April to September 2019 for the 2019-20 financial year.
- 14.2 Officers are currently projecting an increase in net income and expenditure of £568,637 on the general fund revenue account.
- 14.3 The Chief Finance Officer in consultation with the Lead Councillor for Finance and Customer Service will determine the treatment of any balance as part of closing the 2019-20 accounts.
- 14.4 The surplus on the Housing Revenue Account will enable a transfer of £10.929 million to the new build reserve and the reserve for future capital at year-end.
- 14.5 Actual expenditure incurred on our general fund capital programme for the period has been comparatively low against the programme envisaged at the 1 April 2019. Officers are making progress against significant capital projects on the approved programme as outlined in section 7. The Council expects to spend £68.95 million on its capital schemes by the end of the financial year.
- 14.6 It is anticipated that the Council's underlying need to borrow to finance the capital programme will be £43.824 million by 31 March 2020. The Council has complied with Prudential Indicators during the period with the exception of the upper limit on variable interest rates.
- 14.7 At the end of September 2019, the Council had £114 million of investment balances, and £206 million of external borrowing.

15 Background Papers

None

16 Appendices

Appendix 1: General fund revenue account summary
Appendix 2: General fund services - revenue detail
Appendix 3: Housing Revenue Account summary
Appendix 4: Approved capital programme
Appendix 5: Provisional capital programme

Appendix 6: Schemes funded from S106

Appendix 7: Capital reserves

Appendix 8: Capital resources

Appendix 9: Housing Revenue Account approved capital programme

Appendix 10: Housing Revenue Account provisional capital programme

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Agenda item number: 4
Appendix 1

Actual 2018-19 £	GENERAL FUND SUMMARY [APRIL 2019 - SEPTEMBER 2019]	Original Estimate 2019-20 £	Latest Estimate 2019-20 £	Projected Outturn 2019-20 £
(13,789,834)	Community Services	(795,580)	(472,681)	(1,000,669)
10,426,129	Planning and Regeneration	3,247,260	4,841,660	4,854,173
13,240,650	Environment	11,125,160	11,589,069	10,761,537
891,014	Managing Director	801,740	812,007	1,711,654
7,666,720	Finance	6,611,420	6,637,323	6,854,398
18,434,679	Total Directorate Level	20,990,000	23,407,378	23,181,093
(2,842,029)	Depreciation (contra to Service Unit Budgets)	(8,011,160)	(8,011,160)	(8,011,160)
15,592,649	Directorate Level excluding depreciation	12,978,840	15,396,218	15,169,933
(1,815,098)	External interest receivable (net)	(877,355)	(877,355)	(540,490)
795,190	Minimum Revenue Provision	966,280	966,280	795,000
(27,056)	Revenue income from sale of assets			
	Revenue Contributions to Capital Outlay (RCCO)			
1,641,467	Met from: Capital Schemes reserve			
2,479,854	Other reserves	2,992,000	2,992,000	2,992,000
95,750	General Fund			
18,762,756	Total before transfers to and from reserves	16,059,765	18,477,143	18,416,443
(from)	Transfers to and from reserves			
to	Capital Schemes reserve			
(1,641,467)	<i>Funding of Revenue Contribution to Capital Outlay Contribution in year</i>			
(129,227)	Budget Pressures reserve	(200,000)	(200,000)	0
2,490,052	Business Rates Equalisation reserve	(2,345,206)	(2,569,842)	(2,570,175)
87,376	Car Park Maintenance reserve	(1,003,790)	(1,138,190)	(1,467,570)
62,500	Election Costs reserve	62,500	62,500	(124,075)
456,206	Housing Revenue Account	598,260	598,260	540,145
11,278	Insurance reserve	(530)	(530)	6,879
(896,802)	IT Renewals reserve	(534,290)	(534,290)	(534,290)
3,240	Invest to Save reserve	814,079	714,079	(94,396)
(351,438)	New Homes Bonus reserve	8,646	8,646	38,646
(68,644)	Energy Management reserve	0	0	0
(169,709)	On Street Parking reserve	(239,780)	(239,780)	(282,958)
(4,522,771)	Pensions reserve (Statutory)	0	0	0
(300,000)	Recycling reserve	0	0	(150,000)
13,340	Spectrum reserve	185,140	185,140	185,140
398,488	Carry Forward Items	0	(1,884,997)	(1,527,309)
1,148,318	Other reserves	17,510	(55,835)	1,554,462
15,353,495	Total after transfers to and from reserves	13,422,304	13,422,304	13,990,942
	Business Rates Retention Scheme payments			
22,269,018	Business Rates tariff payment	31,332,993	31,332,993	31,332,993
	Business Rates levy payment to MHCLG	1,274,000	1,274,000	1,274,000
(475,774)	Business Rates tariff payment from MHCLG	0	0	0
(973,269)	Business Rates pilot gain from Surrey Pilot Pool	0	0	0
	Non specific government grants			
(1,184,857)	s31 grant re BRR scheme	(1,825,148)	(1,825,148)	(1,825,148)
(21,976)	s31 grant re council tax	0	0	0
(23,862)	New Burdens grant	0	0	0
	Other government grant	(44,208)	(44,208)	(44,208)
(1,200,586)	New Homes Bonus grant	(1,039,201)	(1,039,201)	(1,039,201)
33,742,189	GUILDFORD BOROUGH COUNCIL NET BUDGET	43,120,740	43,120,740	43,689,378
1,631,985	Parish Council Precepts	1,740,697	1,740,697	1,740,697
35,374,174	TOTAL NET BUDGET	44,861,437	44,861,437	45,430,075
(26,159,016)	Business Rates - retained income	(34,941,330)	(34,941,330)	(34,941,330)
52,958	Collection Fund Deficit - Business Rates	1,493,170	1,493,170	1,493,170
38,032	Collection Fund Surplus - Council Tax	85,997	85,997	85,997
9,306,148	COUNCIL TAX REQUIREMENT	11,499,274	11,499,274	12,067,912
	Projected (under)/over spend			568,637
	Movement in MRP and External Interest			(165,585)
	Underlying (under) / overspend on services			403,052

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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	
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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)	
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Savings resulting from vacancies in the Meals on Wheels and Community Transport Service, pending a wider restructuring of the service.					

Business rates for void units in Midleton Industrial Estate and Thornberry Way amount to £124,000 and £90,000 respectively, with servicing costs for voids amounting to £20,000. Valuers fees are forecast to exceed budget by £10,000 due to a higher turnover of tenants. Overall income is forecast to be £43k higher than budgeted. Voids at Midleton Industrial Estate and Thornberry Way, are covered by the new lease agreement for 23 Woodbridge Meadows and other lease extensions on improved terms.

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

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)	<p>GUILDFORD HOUSE CLOSURE January – March 2020</p> <p>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.</p> <p>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.</p> <p>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.</p>
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.

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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

Agenda item number: 4
Appendix 2

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 year-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)	
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	

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.

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	
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)	

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.

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.

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	

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HOUSING REVENUE ACCOUNT SUMMARY - BUDGET MONITOR (APRIL 2019 - SEPTEMBER 2019) Appendix 3

2017-18 £ Actual	2018-19 £ Actual	Analysis Borough Housing Services	2019-20 £ Estimate	2019-20 £ Projection
613,565	738,104	Income Collection	682,940	688,897
948,978	1,036,217	Tenants Services	938,680	936,632
64,128	81,030	Tenant Participation	148,270	112,418
68,808	69,865	Garage Management	101,340	97,182
64,083	59,064	Elderly Persons Dwellings	66,740	67,763
524,075	584,036	Flats Communal Services	432,530	518,947
432,181	423,867	Environmental Works to Estates	482,000	424,826
5,523,575	5,676,678	Responsive & Planned Maintenance	5,357,668	5,654,986
120,028	121,665	SOCH & Equity Share Administration	141,950	131,809
8,359,422	8,790,527		8,352,118	8,633,462
		Strategic Housing Services		
360,623	419,543	Advice, Registers & Tenant Selection	360,450	340,978
210,368	217,026	Void Property Management & Lettings	210,010	186,837
9,142	9,700	Homelessness Hostels	5,120	5,120
142,418	155,194	Supported Housing Management	163,210	162,185
392,915	426,311	Strategic Support to the HRA	380,990	357,476
1,115,468	1,227,774		1,119,780	1,052,597
		Community Services		
911,190	938,878	Sheltered Housing	842,400	871,867
		Other Items		
5,528,728	5,638,889	Depreciation	5,528,730	5,528,730
(44,323)	(45,515)	Revaluation and other Capital items	0	0
165,468	163,276	Debt Management	160,590	160,590
280,328	343,578	Other Items	632,390	382,312
16,316,281	17,057,407	Total Expenditure	16,636,008	16,629,557
(32,247,174)	(31,991,396)	Income	(32,445,282)	(32,419,245)
(15,930,894)	(14,933,989)	Net Cost of Services(per inc & exp a/c)	(15,809,274)	(15,789,688)
264,207	258,720	HRA share of CDC	256,800	251,530
(15,666,687)	(14,675,269)	Net Cost of HRA Services	(15,552,474)	(15,538,158)
(384,996)	(456,206)	Investment Income	(598,260)	(598,260)
5,004,072	5,159,240	Interest Payable	5,142,230	5,131,995
(11,047,611)	(9,972,235)	Deficit for Year on HRA Services	(11,008,504)	(11,004,423)
627,309	0	REFCUS - Revenue funded from capital	75,000	75,000
2,500,000	2,500,000	Contrib to/(Use of) RFFC	2,500,000	2,500,000
7,563,162	7,849,699	Contrib to/(Use of) New Build Reserve	8,433,504	8,429,423
309,017	(421,229)	Tfr (fr) to Pensions Reserve	0	0
640,110	0	Tfr (from)/to CAA re: Voluntary Revenue Provision	0	0
71,504	76,058	Tfr (from)/to CAA re: Revaluation	0	0
(627,309)	0	Tfr (from)/to CAA re: REFCUS	0	0
(27,181)	(30,543)	Tfr (from)/to CAA re: Intangible assets	0	0
(9,000)	(1,750)	Tfr (from)/to CAA re: rev. inc. from sale of asset	0	0
0	0	HRA Balance	0	0
(2,500,000)	(2,500,000)	Balance Brought Forward	(2,500,000)	(2,500,000)
(2,500,000)	(2,500,000)	Balance Carried Forward	(2,500,000)	(2,500,000)

2017-18 £ Actual	2018-19 £ Actual	Analysis Borough Housing Services	2019-20 £ Estimate	2019-20 £ Projection
(29,579,133)	(29,236,342)	Rent Income - Dwellings	(29,736,103)	(29,662,305)
(207,228)	(208,349)	Rent Income - Rosebery Hsg Assoc	(209,980)	(209,980)
(199,874)	(206,530)	Rents - Shops, Buildings etc	(194,300)	(221,172)
(699,962)	(718,083)	Rents - Garages	(739,774)	(756,971)
(30,686,197)	(30,369,304)	Total Rent Income	(30,880,157)	(30,850,428)
(316,404)	(140,122)	Supporting People Grant	(105,000)	(123,100)
(937,611)	(1,023,033)	Service Charges	(1,007,580)	(1,028,935)
(21,432)	(9,144)	Legal Fees Recovered	(28,840)	(28,840)
(44,698)	(51,614)	Service Charges Recovered	(40,000)	(50,000)
(240,832)	(398,179)	Miscellaneous Income	(383,705)	(337,941)
(32,247,174)	(31,991,396)	Total Income	(32,445,282)	(32,419,245)

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GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2019-20 to 2024-25

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate (a) £000	Cumulative spend at 31-03-19 (b) £000	2019-20			Projected exp est by project officer (f) £000	2020-21 Est for year (ii) £000	2021-22 Est for year (iii) £000	2022-23 Est for year (iv) £000	2023-24 Est for year (v) £000	2024-25 Est for year (v) £000	Future years est exp (g) £000	Projected expenditure total (b)+(g) = (h) £000	Grants / Contributions towards cost of scheme (i) £000	Net cost of scheme (h)-(i) = (j) £000
				Estimate approved by Council in February (c) £000	Revised estimate (d) £000	Expenditure at 30.09.2019 (e) £000										
APPROVED SCHEMES																
COMMUNITY DIRECTORATE																
General Fund Housing																
ED30	Home Farm, Effingham - provision of Gypsy and Traveller	1,000	987	-	-	(10)	-	-	-	-	-	-	-	987	-	987
	Disabled Facilities Grants		annual	605	605	157	605	605	605	605	605	605	3,025	3,630	(710)	2,920
	Better Care Fund			-	-	75	-	-	-	-	-	-	-	-	-	-
	Home Improvement Assistance			-	-	16	-	-	-	-	-	-	-	-	-	-
	Solar Energy Loans			-	-	-	-	-	-	-	-	-	-	-	-	-
	BCF TESH Project			-	-	5	-	-	-	-	-	-	-	-	-	-
	BCF Prevention grant			-	-	1	-	-	-	-	-	-	-	-	-	-
	SHIP			-	-	1	-	-	-	-	-	-	-	-	-	-
	General Grants to HAs		annual	100	100	-	100	100	100	100	100	100	500	600	-	600
	General feasibility, site preparation costs for affordable housing		annual	120	120	-	-	-	-	-	-	-	600	680	-	680
	Bright Hill Car Park Site			19		7	30						-	-	-	-
	Garage Sites-General			160		1	1						-	-	-	-
	Japonica Court/Shawfield Day Centre COMPLETE			4		2	2						-	-	-	-
	Site B10b feasibility					2	2						-	-	-	-
	Redevelopment bid 13					7	45						-	-	-	-
Corporate Property																
ED3/15	Disabled Access (DDA) Improvements: ph.2 & 3	404	368	-	36	0	36	-	-	-	-	-	-	404	-	404
ED14(e)	Void investment property refurbishment works	400	237	10	57	-	57	-	-	-	-	-	-	400	-	400
ED14	5 High Street void works			55	105	22	105	-	-	-	-	-	-	-	-	-
ED14	Unit 3 The Billings void works				1	1	1									
ED14	10 Midleton void works	230		130	230		230							230	(100)	130
ED19	Asbestos surveys and removal in non-residential council	158	130	32	28	14	28	-	-	-	-	-	-	158	-	158
ED21	Methane gas monitoring system	100	45	45	55	-	55	-	-	-	-	-	-	100	-	100
ED22	Energy efficiency compliance - Council owned properties	245	58	-	187	8	50	137	-	-	-	-	137	245	-	245
ED26	Bridges -Inspections and remedial works	317	173	-	130	-	130	-	-	-	-	-	-	317	-	317
ED26	Bridges - Millmead Footbridge															
ED26	Bridges - Shalford Common															
ED26	Bridges - Millmead Lattice						8									
ED26	Bridges - Shalford Rd/Millmead Island															
ED35	Electric Theatre - new boilers	120		120	120		120							120	-	120
ED41	The Billings roof	200	27	-	(2)	(1)	(2)	175	-	-	-	-	175	200	-	200
ED42	Guildford house damproofing- removal of decayed timber	35	31	-	4	1	4	-	-	-	-	-	-	35	-	35
ED44	Broadwater cottage	224	69	172	155	8	155	-	-	-	-	-	-	224	-	224
ED45	Gunpowder mills - scheduled ancient monument	222	5	145	165	3	165	52	-	-	-	-	52	222	-	222
ED46	New House - short term works following acquisition	70	54	-	16	-	16	-	-	-	-	-	-	70	-	70
ED51(p)	Guildford House Exhibition lighting	50		50	50		50							50	-	50
ED52	Chapel Street (Castle Street/Tunsgate Public Realm Scheme)	2,260	992	1,425	1,268	18	1,268	-	-	-	-	-	-	2,260	(10)	2,250
ED47	Cladding of Ash Vale units	145	13	135	132	(8)	40	92	-	-	-	-	92	145	-	145
ED55	48 Quarry Street, Museum - structural works	250	15	232	235	34	235	-	-	-	-	-	-	250	-	250
ED53	Tyting Farm Land-removal of barns and concrete hardstanding	200		200	200	3	200	-	-	-	-	-	-	200	-	200
ED56	Foxenden Tunnels safety works	110		110	110	4	110	-	-	-	-	-	-	110	-	110
ED57	Holy Trinity Church boundary wall	63		63	63	2	63	-	-	-	-	-	-	63	-	63
Office Services																
BS4	Hydro private wire - Tollhouse to Millmead	4	3	-	1	-	1	-	-	-	-	-	-	4	-	4
	Millmead - IT Cooling System	150	18		132	(1)	132							150		150
COMMUNITY DIRECTORATE TOTAL		6,956	3,422	3,749	4,303	381	4,034	1,281	825	825	825	825	4,581	11,853	(820)	11,033
ENVIRONMENT DIRECTORATE																
Operational Services																
OP1	Safer Guildford: CCTV & Lighting Strategy - Lighting Strategy	345	324	21	21	-	0	21	-	-	-	-	21	345	-	345
OP5	Mill Lane (Pirbright) Flood Protection Scheme	71	55	16	16	-	16	-	-	-	-	-	-	71	(19)	52
OP6	Vehicles, Plant & Equipment Replacement Programme	9,845	5,750	579	695	293	695	3,400	-	-	-	-	3,400	9,845	(26)	9,819
	Mary Road Flood (EA grant) COMPLETE			29	29	-	0	-	-	-	-	-	-	16	(16)	-
OP20	Flood resilience measures (use in conjunction with grant)	100		100	100		100							100	-	100
OP22	Litter bins replacement	265	112	-	153	-	0	153	-	-	-	-	153	265	-	265
OP25	WRD roads and footpaths	150	95	40	55	51	55	-	-	-	-	-	-	150	-	150
OP26	Marrow lane grille & headwall construction	60	3	57	57	-	(0)	57	-	-	-	-	57	60	-	60
OP27	Marrow & Burpham surface water study	15		15	15		15							15	-	15
OP28	Crown court CCTV	10		10	10		10							10	-	10
OP17	New vehicle washing system	155	1	-	154	50	154	-	-	-	-	-	-	155	-	155
Parks and Leisure																
PL11	Spectrum Roof replacement	4,000	1,535	300	435	39	435	-	-	-	-	-	-	3,100	-	3,100
	Spectrum roof - steelwork ph2		409													
	Spectrum roof - steelwork ph3		720			19										

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2019-20 to 2024-25

Ref	Directorate/Service and Capital Scheme name	Approved gross estimate	Cumulative spend at 31-03-19	2019-20			Expenditure at 30.09.2019	Projected exp est by project officer	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme
				Estimate approved by Council in February	Revised estimate	Estimate approved by Council in February											
		(a) £000	(b) £000	(c) £000	(d) £000	(e) £000	(f) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(v) £000	(g) £000	(b)+(g) = (h) £000	(i) £000	(h)-(i) = (j) £000	
PL15	Infrastructure works: Guildford Commons	150	3	-	-	-	-	-	-	-	-	-	-	3	-	3	
PL15(a)	Infrastructure works: Guildford Commons: Merrow	-	12	-	5	2	5	-	-	-	-	-	-	17	-	17	
PL15(b)	Infrastructure works: Guildford Commons: Shalford	-	111	-	19	19	19	-	-	-	-	-	-	130	-	130	
PL20(b)	Westnye Gardens play area	125	118	-	7	1	7	-	-	-	-	-	-	125	(1)	124	
PL20(c)	Redevelopment of Westborough and Park barn play area	320	-	250	250	-	25	295	-	-	-	-	295	320	-	320	
PL34	Stoke cemetery re-tarmac	47	-	47	47	-	-	47	-	-	-	-	47	47	-	47	
PL35	Woodbridge rd sportsground replace fencing	292	195	-	97	25	97	-	-	-	-	-	-	292	-	292	
PL36	Stoke Park Composting facility NO LONGER REQD	105	-	105	105	-	-	-	-	-	-	-	-	-	-	-	
PL42	Pre-sang costs	100	24	61	76	30	76	-	-	-	-	-	-	100	-	100	
PL47	Wall repairs for parks, cemeteries & recreation	195	172	-	23	8	8	-	-	-	-	-	-	180	-	180	
ED18	Museum and castle development	1,652	188	180	444	105	444	1,020	-	-	-	-	1,020	1,652	-	1,652	
PL57	Parks and Countryside - repairs and renewal of paths,roads	165	94	-	71	6	71	-	-	-	-	-	-	165	-	165	
PL24	Kings college astro turf	547	76	-	470	417	470	-	-	-	-	-	-	547	(427)	120	
PL58	Shalford Common - regularising car parking/reduction of	121	-	60	60	22	-	121	-	-	-	-	121	121	-	121	
	Allen House Pavillion - Roof Works	30	-	-	30	-	30	-	-	-	-	-	-	30	-	30	
PL60	Traveller encampments - Bellfields Green	72	-	72	72	-	72	-	-	-	-	-	-	72	-	72	
PL60	Traveller encampments - Shalford Common	48	-	48	48	-	48	-	-	-	-	-	-	48	-	48	
ENVIRONMENT TOTAL DIRECTORATE		19,030	10,015	1,990	3,565	1,087	2,852	5,114	-	-	-	-	5,114	17,981	(489)	17,492	
FINANCE DIRECTORATE																	
	Financial Services																
FS1	Capital contingency fund	annual	-	5,000	4,928	-	4,928	5,000	5,000	5,000	5,000	5,000	25,000	29,928	-	29,928	
RESOURCES DIRECTORATE TOTAL		0	0	5,000	4,928	0	4,928	5,000	5,000	5,000	5,000	5,000	25,000	29,928	0	29,928	
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS																	
COMMUNITY DIRECTORATE																	
ED25	Guildford Park - new MSCP and infrastructure works	6,500	1,803	3,509	3,762	79	300	3,462	-	-	-	-	3,462	6,500	-	6,500	
	Guildford Park - Housing for private sale		935			78	-										
	Investment in North Downs Housing (60%)	15,180	4,619	3,600	4,379	1,327	4,379	4,500	1,682	-	-	-	6,182	15,180	-	15,180	
	Equity shares in Guildford Holdings Ltd (40%)	10,120	3,083	2,400	2,920	884	2,920	3,000	1,117	-	-	-	4,117	10,120	-	10,120	
ED49	Middleton Ind Est Redevelopment	3,850	255	3,649	3,595	23	3,595	-	-	-	-	-	-	3,850	-	3,850	
P12	Strategic property acquisitions	8,520	-	4,647	8,520	7,006	8,520	-	-	-	-	-	-	8,520	-	8,520	
ENVIRONMENT DIRECTORATE																	
P5	Walnut Bridge replacement	3,341	1,366	801	864	151	864	1,094	17	-	-	-	1,111	3,341	(1,825)	1,516	
PL9	Rebuild Crematorium	11,822	4,472	7,372	7,350	2,956	7,350	-	-	-	-	-	-	11,822	-	11,822	
PL25	Spectrum Combined Heat and Power (GF contr) COMPLETE	867	290	-	77	15	15	-	-	-	-	-	-	305	-	305	
PL29	Woodbridge Rd sportsground	1,900	2,211	-	(311)	0	(0)	-	-	-	-	-	-	2,211	(496)	1,715	
PLANNING & REGENERATION DIRECTORATE																	
ED32	Internal Estate Road - CLLR Phase 1	11,139	2,292	6,500	8,847	6,412	8,847	-	-	-	-	-	-	11,139	(1,000)	10,139	
ED6	Slyfield Area Regeneration Project (SARP)	15,225	3,214	6,000	5,670	5,868	5,670	700	5,641	-	-	-	6,341	15,225	(135)	15,090	
ED27	North Street Development / Guild Town Centre regeneration	977	741	-	236	24	0	236	-	-	-	-	236	977	(50)	927	
P9c	Town Centre Gateway Regeneration	3,523	43	3,481	3,480	7	(0)	3,480	-	-	-	-	3,480	3,523	-	3,523	
	SMC(West) Phase 1	3,850	250	1,383	1,935	153	625	2,975	-	-	-	-	2,975	3,850	(2,725)	1,125	
P16	A331 hotspots	3,930	147	2,230	2,383	50	1,200	2,583	-	-	-	-	2,583	3,930	(1,965)	1,965	
P14	Town Centre Approaches	1,033	-	1,033	1,033	1	217	816	-	-	-	-	816	1,033	(700)	333	
P20	Bedford Wharf Landscaping	150	1	150	149	2	-	149	-	-	-	-	149	150	-	150	
P22	Ash Bridge Land acquisition	120	2	-	118	100	118	-	-	-	-	-	-	120	-	120	
P21	Ash Road Bridge	4,060	646	4,060	2,814	493	2,814	600	-	-	-	-	600	4,060	(4,060)	(0)	
P11	Guildford West (PB) station	500	-	500	500	-	500	-	-	-	-	-	-	500	-	500	
DEVELOPMENT/INCOME GENERATING/COST REDUCTION		106,607	26,370	51,315	58,321	25,629	47,934	23,595	8,457	0	0	0	32,052	106,356	(12,957)	93,399	
APPROVED SCHEMES TOTAL		132,593	39,807	62,054	71,116	27,097	59,748	34,990	14,282	5,825	5,825	5,825	66,747	166,119	(14,266)	151,853	

GENERAL FUND CAPITAL PROGRAMME - ESTIMATED EXPENDITURE 2019-20 to 2024-25

Ref	Directorate / Service Units Capital Schemes	Gross estimate approved by Executive (a)	Cumulative spend at 31-03-19 (b)	2019-20		Expenditure at 30.09.2019 (f)	Projected exp est by project officer (g)	2020-21 Est for year (i)	2021-22 Est for year (ii)	2022-23 Est for year (iii)	2023-24 Est for year (iv)	2024-25 Est for year (v)	Future years estimated expenditure (h)	Projected expenditure total (b) to (g)=(i)	Grants or Contributions towards cost of scheme (j)	Net total cost of scheme to the Council (i) - (j) = (k)
				Estimate approved by Council in February (c)	Revised estimate (e)											
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
PROVISIONAL SCHEMES (schemes approved in principle; further report to the Executive required)																
COMMUNITY DIRECTORATE																
General Fund Housing																
CM1(p)	Old Manor House - replacement windows	193	-	193	193	-	-	193	-	-	-	-	193	193	-	193
Corporate Property																
ED14(P)	Void investment property refurbishment works	170	-	170	170	-	-	170	-	-	-	-	170	170	-	170
ED18(P)	Guildford Museum	16,810	-	-	-	-	-	16,810	-	-	-	-	16,810	16,810	(11,800)	5,010
ED21(P)	Methane gas monitoring system	150	-	150	150	-	-	150	-	-	-	-	150	150	-	150
ED22(P)	Energy efficiency compliance - Council owned properties	950	-	-	-	-	-	950	-	-	-	-	950	950	-	950
ED26(P)	Bridges	370	-	370	370	-	-	370	-	-	-	-	370	370	-	370
ED48(p)	Westfield/Moorfield rd resurfacing	3,152	-	-	-	-	-	3,152	-	-	-	-	3,152	3,152	-	3,152
ED53(p)	Tyting Farm Land-removal of barns and concrete	50	-	50	50	-	-	50	-	-	-	-	50	50	-	50
ED54(p)	Rodboro Buildings - electric theatre through road and parking	450	10	450	440	4	70	190	-	-	-	-	190	270	-	270
ED56(p)	Land to the rear of 39-42 Castle Street	10	-	10	10	-	-	10	-	-	-	-	10	10	-	10
PL54(p)	Shawfield DC - fire alarm system and LED lighting	83	-	83	83	-	-	-	-	-	-	-	-	-	-	-
Office Services																
CD3(P)	Renewables	65	-	-	65	-	65	-	-	-	-	-	-	65	-	65
BS3(p)	Millmead House - M&E plant renewal	33	-	-	33	-	-	33	-	-	-	-	33	33	-	33
BS4(p)	Hydro private wire - Tollhouse to Millmead	82	-	-	82	-	-	-	-	-	-	-	-	82	-	82
COMMUNITY DIRECTORATE TOTAL		22,568	10	1,476	1,646	4	277	21,985	33	-	-	-	22,018	22,305	(11,800)	10,505
ENVIRONMENT DIRECTORATE																
Operational Services																
OP5(P)	Mill Lane (Pirbright) Flood Protection Scheme	200	-	200	200	-	200	-	-	-	-	-	-	200	(20)	180
OP6(P)	Vehicles, Plant & Equipment Replacement Programme	1,600	-	-	-	-	-	1,600	-	-	-	-	1,600	1,600	-	1,600
OP21(P)	Surface water management plan	200	-	200	200	-	200	-	-	-	-	-	-	200	-	200
OP22(P)	Town Centre CCTV upgrade	250	-	250	250	-	250	-	-	-	-	-	-	250	-	250
Parks and Leisure																
PL16(P)	New burial grounds - acquisition & development	7,834	38	100	100	-	50	-	-	-	-	-	-	88	-	88
PL18(P)	Refurbishment / rebuild Sutherland Memorial Park Pavilion	150	-	-	-	-	-	-	-	150	-	-	150	150	-	150
PL39(P)	Aldershot rd allotment expansion & improvement	200	-	-	-	-	40	160	-	-	-	-	160	200	-	200
PL41(P)	Stoke pk office accommodation & storage buildings	665	-	-	-	-	-	665	-	-	-	-	665	665	-	665
PL44(p)	Sutherland memorial park all weather courts new posts and	25	-	-	25	-	-	-	-	-	-	-	-	-	-	-
PL45(p)	Stoke Pk gardens water feature refurb	81	-	-	-	-	81	-	-	-	-	-	-	81	(59)	22
PL55(p)	Sutherland Memorial Park - electrical works	39	-	-	39	-	39	-	-	-	-	-	-	39	-	39
PL56(p)	Stoke Park Masterplan enabling costs	500	-	100	100	-	-	100	150	100	150	-	500	500	-	500
PL57(p)	Parks and Countryside - repairs and renewal of paths,roads	1,645	-	400	445	-	445	400	400	400	-	-	1,200	1,645	-	1,645
PL58(p)	Sports pavilions - replace water heaters	154	-	-	154	-	-	28	42	42	42	-	154	154	-	154
PL59(p)	Millmead fish pass	60	-	60	60	-	60	-	-	-	-	-	60	60	-	60
PL60(p)	Traveller encampments	130	-	60	60	-	60	130	-	-	-	-	160	130	-	130
ENVIRONMENT DIRECTORATE TOTAL		13,733	38	1,370	1,633	-	1,365	3,083	592	542	342	-	4,589	5,962	(79)	5,883
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS																
COMMUNITY DIRECTORATE																
ED25(P)	Guildford Park new MSCP and infrastructure works	23,125	-	4,380	4,380	-	-	4,380	11,625	7,120	-	-	23,125	23,125	-	23,125
	Investment in North Downs Housing	30,100	-	-	-	-	-	-	5,518	12,539	-	-	18,057	18,057	-	18,057
	Equity shares in Guildford Holdings Ltd	-	-	-	-	-	-	-	3,683	8,360	-	-	12,043	12,043	-	12,043
ED49(p)	Redevelop Middleton industrial estate	11,057	-	-	-	-	-	11,057	-	-	-	-	11,057	11,057	-	11,057
ENVIRONMENT DIRECTORATE																
PL51(p)	Stoke Park - Home Farm Redevelopment	4,000	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-	4,000
PLANNING & REGENERATION DIRECTORATE																
ED16(P)	Slyfield Area Regeneration Project (SARP) (GBC share)	59,083	-	-	-	-	-	-	17,321	41,762	-	-	59,083	59,083	(7,500)	51,583
ED38(P)	North Street development	29,590	-	-	-	-	-	29,590	-	-	-	-	29,590	29,590	-	29,590
HC4(p)	Bright Hill Development	13,500	-	180	180	-	180	500	5,000	7,000	820	-	13,320	13,500	-	13,500
P10(p)	Sustainable Movement Corridor	6,045	-	-	-	-	-	-	-	6,045	-	-	6,045	6,045	-	6,045
P11(p)	Guildford West (PB) station	4,700	-	650	650	-	-	1,700	3,000	-	-	-	4,700	4,700	(3,750)	950
P12(p)	Strategic property acquisitions	23,292	-	-	-	-	-	9,492	13,800	-	-	-	23,292	23,292	-	23,292
P14(p)	Guildford Gyrotory & approaches	10,967	-	-	-	-	-	3,500	3,500	3,967	-	-	10,967	10,967	(5,000)	5,967
P15(p)	Guildford bike share	530	-	530	530	-	530	-	-	-	-	-	-	530	-	530
P17(p)	Bus station relocation	500	-	300	300	-	-	500	-	-	-	-	500	500	-	500
P19(p)	Access for all Ash Station funding	250	-	250	250	-	-	-	-	-	-	-	-	-	-	-
P20(p)	Bedford Wharf Landscaping	350	-	350	350	-	-	350	-	-	-	-	350	350	-	350
P21(p)	Ash Road Bridge	18,440	-	-	-	-	-	18,440	-	-	-	-	18,440	18,440	(18,440)	-
P21(p)	Ash Road Footbridge	4,800	-	-	-	-	-	4,800	-	-	-	-	4,800	4,800	(4,800)	-
DEVELOPMENT/INCOME GENERATING/COST REDUCTION PROJECTS TOTAL		240,329	-	15,080	25,080	-	710	84,309	63,447	86,793	4,820	-	239,369	240,079	(39,490)	200,589
PROVISIONAL SCHEMES - GRAND TOTALS		276,629	48	17,926	28,359	4	2,352	109,377	64,072	87,335	5,162	-	265,976	268,346	(51,369)	216,977

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GENERAL FUND CAPITAL PROGRAMME - S106 ESTIMATED EXPENDITURE 2019-20 to 2024-25

Ref	Service Units / Capital Schemes	Approved gross estimate	Cumulative spend at 31-03-19	2019-20		Expenditure at 30.09.2019	Projected exp est by project officer	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	Future years est exp	Projected expenditure total	Grants / Contributions towards cost of scheme	Net cost of scheme	Total net cost approved by Executive
				Estimate approved by Council in February	Revised estimate												
		(a) £000	(b) £000	(c) £000	(d)	(e) £000	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = (h) £000	(i) £000	(h)-(i) = (j) £000	(k) £000
	APPROVED SCHEMES (fully funded from S106 contributions)																
	ENVIRONMENT DIRECTORATE																
	Operational Services																
S-OP3	Hayden Place CCTV - P92310	35	12		23	-	23							35	(35)		
	Parks and Leisure																
S-PL8	Baird Drive/Briars Playground Refurb	10	8	-	2	0	2	-	-	-	-	-	-	10	(10)	-	-
S-PL36	Gunpowder mills - signage, access and woodland imps	36	17	-	19	-	19	-	-	-	-	-	-	36	(36)	-	
S-PL38	Chantry Wood Campsite	36		36	36	-	36	-	-	-	-	-	-	36	(36)	-	
S-PL47	Fir Tree Garden	28	-	-	28	-	28	-	-	-	-	-	-	28	(28)	-	
S-PL54	Shalford Swift Tower (Art)	7			7	-	7							7	(7)	-	
S-PL55	Provision Play Area Tongham Recreation ground	36			36	36	36							36	(36)	-	
	ENVIRONMENT DIRECTORATE TOTAL	187	25	36	150	36	150	-	-	-	-	-	-	153	(153)	-	-
	APPROVED S106 SCHEMES TOTAL	187	25	36	150	36	150	-	-	-	-	-	-	887	(887)	-	-

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GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITURE

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-19	2019-20 Estimate approved by Council in February	Revised estimate	Expenditure at 30.09.2019	Projected exp est by project officer	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	Future years est exp	Projected expenditure total
		(a) £000	(b) £000	(c) £000	£000	(e) £000	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = (h) £000
	COMMUNITY DIRECTORATE													
	ENERGY PROJECTS per SALIX RESERVE:(PR220)			-		-	-	-					-	-
R-EN10	LED Lighting replacement	80	49	193	193	-	193	-	-	-	-	-	-	242
R-EN11	WRD energy reduction	70	-	70	70	-	70	-	-	-	-	-	-	70
	ENERGY PROJECTS per GBC INVEST TO SAVE RESERVE:													
	GBC 'Invest to Save' energy projects (to be repaid in line)			-	164	-	164	-					-	164
R-EN12	PV/energy efficiency projects	100	2	-	98	-	98	-	-	-	-	-	-	100
R-EN13	Park Barn Day Centre - air source heat pump COMPLETE	143	100	-	-	10	10	-	-	-	-	-	-	110
R-EN14	SMP - air source heat pump	28	-	-	28	1	-	28	-	-	-	-	28	28
	ENERGY RESERVES TOTAL	421	151	263	553	11	535	28	-	-	-	-	28	714
	BUDGET PRESSURES RESERVE													
	Future Guildford implementation team	2,600		1,000	1,000	-	1,000	1,600	-	-	-	-	1,600	2,600
	BUDGET PRESSURES RESERVE TOTAL	2,600	-	1,000	1,000	-	1,000	1,600	-	-	-	-	1,600	2,600
	FINANCE DIRECTORATE													
	INFORMATION TECHNOLOGY - IT Renewals Reserve (PR265) : approved annually													
	Hardware / software budget		-	527	527	-	527	500	500	500	-	-	1,500	2,027
R-IT1	Hardware	annual	annual	-	-	56	-	-	-	-	-	-	-	-
R-IT2	Software	annual	annual	-	-	-	-	-	-	-	-	-	-	-
	PAD					39								
	ICT infrastructure improvements	1,250	1,345	-	-	135	-	-	-	-	-	-	-	1,345
R-IT3	IDOX Acolaid to Uniform	275		275	275		275		-	-	-	-	-	275
R-IT4	LCTS alternative	56		6	6		6	50		-	-	-	50	56
R-IT5	Future Guildford ICT	1,200		1,200	1,200		1,200		-	-	-	-	-	1,200
	IT RENEWALS RESERVE TOTAL	2,781	1,345	2,008	2,008	230	2,008	550	500	500	-	-	1,550	4,903
	ENVIRONMENT DIRECTORATE													
	SPECTRUM RESERVE													
R-S14	Spectrum schemes (to be agreed with Freedom Leisure)	700	168	450	532	-	532	-	-	-	-	-	-	700
	SPECTRUM RESERVE TOTAL	700	168	450	532	-	532	-	-	-	-	-	-	700
	CAR PARKS RESERVE													
R-CP1R-CP20	Car parks - install/replace pay-on-foot equipment	1,170	240	860	930	-	930	-	-	-	-	-	-	1,170
	Car Parks - Lighting & Electrical improvements:													
R-CP13	- Castle, Farnham & York Rd Lighting	300	-	-	300	-	-	-	-	-	-	-	-	-
R-CP8	- Castle car park (PR000299) deck surfacing	325	144	175	181	107	113	-	-	-	-	-	-	257
R-CP18	- Deck Millbrook car park	2,000	-	1,000	1,000	-	-	1,000	1,000	-	-	-	2,000	2,000
R-CP14	Lift replacement (PR000293)	841	209	187	445	-	445	187	-	-	-	-	187	841
R-CP16	Bright Hill Barrier essential works (PR000425)	80	2	-	78	-	(0)	-	-	-	-	-	-	2
R-CP17	Leapale rd MSCP drainage (PR000433)	90	26	-	64	-	64	-	-	-	-	-	-	90
R-CP19	Structural works to MSCP	300	-	233	300	-	300	-	-	-	-	-	-	300
R-CP20	MSCP- Deck surface replacement & barriers	652		593	652	104	652	-	-	-	-	-	-	652

Appendix 7
Agenda item number: 4

GENERAL FUND CAPITAL SCHEMES - PROJECTS FUNDED VIA RESERVES: ESTIMATED EXPENDITURE

Item No.	Projects & Sources of Funding	Approved gross estimate	Cumulative spend at 31-03-19	2019-20 Estimate approved by Council in February	Revised estimate	Expenditure at 30.09.2019	Projected exp est by project officer	2020-21 Est for year	2021-22 Est for year	2022-23 Est for year	2023-24 Est for year	2024-25 Est for year	Future years est exp	Projected expenditure total
		(a) £000	(b) £000	(c) £000	£000	(e) £000	(f) £000	(i) £000	(ii) £000	(iii) £000	(iv) £000	(v) £000	(g) £000	(b)+(g) = £000
	CAR PARKS RESERVE TOTAL	5,758	622	3,048	3,950	211	2,504	1,187	1,000	-	-	-	2,187	5,312
	SPA RESERVE :													
	SPA schemes (various)	100	annual	-	151	-	151	-	-	-	-	-	-	151
R-SPA1	Chantry Woods					-	-						-	
R-SPA2	Effingham					-	-						-	
R-SPA3	Lakeside					-	-						-	
R-SPA4	Riverside					-	-						-	
R-SPA5	Parsonage					-	-						-	
	SPA RESERVE TOTAL	100	-	-	151	-	151	-	-	-	-	-	-	151
	GRAND TOTALS	12,360	2,286	6,769	8,194	452	6,730	3,365	1,500	500	-	-	5,365	14,381

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Appendix 7

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

1.0 AVAILABILITY OF RESOURCES - NOTES :

1.1 The following balances have been calculated taking account of estimated expenditure on the approved capital schemes

1.2 The actuals for 2018-19 have been audited.

1.3 Funding assumptions:

1. All capital expenditure will be funded in the first instance from available capital receipts and the General Fund capital programme reserve.
2. Once the above resources have been exhausted in any given year, the balance of expenditure will be financed from borrowing, both internally and externally, depending upon the Council's financial situation at the time.

1.4 These projections are based on estimated project costs, some of which will be 'firmed up' in due course. Any variations to the estimates and the phasing of expenditure will affect year on year funding projections.

2.0 Capital receipts - Balances (T01001)

Page 7

Balance after funding capital expenditure as at 31 March

	2018-19 Actuals £000	2019-20 Budget £000	2019-20 Est Outturn £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000
Balance as at 1 April	0	0	40	0	0	0	0	44,080
Add estimated usable receipts in year	3,039	0	1,831	0	4,000	11,200	55,067	57,093
Less applied re funding of capital schemes	(3,000)	0	(1,871)	0	(4,000)	(11,200)	(10,987)	(5,825)
Balance after funding capital expenditure as at 31 March	40	0	0	0	0	0	44,080	95,348

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Appendix 8

GENERAL FUND CAPITAL PROGRAMME : SUMMARY OF RESOURCES AND FINANCIAL IMPLICATIONS

during year = outturn (col v, actual = col u)

3.0 Capital expenditure and funding - summary

Estimated capital expenditure

Main programme - approved

Main programme - provisional

s106

Reserves

GF Housing

Total estimated capital expenditure

To be funded by:

Capital receipts (*per 2.above*)

Contributions

R.C.C.O.:

Other reserves

Balance of funding to be met from (i) the Capital Reserve, and (ii) borrowing

Total funding required

	2018-19 Actuals £000	2019-20 Budget £000	2019-20 Est Outturn £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000
	35,234	62,054	59,748	34,990	14,282	5,825	5,825	5,825
	15	17,926	2,352	109,377	64,072	87,335	5,162	0
	51	36	150	0	0	0	0	0
	2,371	6,769	6,730	3,365	1,500	500	0	0
	0	0	0	0	0	0	0	0
Total estimated capital expenditure	37,671	86,785	68,980	147,732	79,854	93,660	10,987	5,825
To be funded by:								
Capital receipts (<i>per 2.above</i>)	(6,176)	0	(1,871)	0	(4,000)	(11,200)	(10,987)	(5,825)
Contributions	(1,673)	(19,681)	(8,304)	(42,668)	(5,500)	(5,500)	0	0
<u>R.C.C.O.:</u>								
Other reserves	(2,558)	(13,749)	(14,058)	(3,585)	(1,720)	(720)	0	0
	0	0	0	0	0	0	0	0
	(10,406)	(33,430)	(24,233)	(46,253)	(11,220)	(17,420)	(10,987)	(5,825)
Balance of funding to be met from (i) the Capital Reserve, and (ii) borrowing	(27,265)	(53,355)	(44,747)	(101,479)	(68,634)	(76,240)	0	0
Total funding required	(37,671)	(86,785)	(68,980)	(147,732)	(79,854)	(93,660)	(10,987)	(5,825)

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4.0 General Fund Capital Schemes Reserve (U01030)

Balance as at 1 April

Add: General Fund Revenue Budget variations

Contribution from revenue

Less: Applied re funding of capital programme

Balance after funding capital expenditure etc.as at 31 March

	2018-19 Actuals £000	2019-20 Budget £000	2019-20 Est Outturn £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000
	1,641	0	894	0	0	0	0	0
	0	0	0	0	0	0	0	0
	894	0	0	0	0	0	0	0
	2,535	0	894	0	0	0	0	0
	(1,641)	0	(894)	0	0	0	0	0
Balance after funding capital expenditure etc.as at 31 March	894	0	0	0	0	0	0	0

Estimated shortfall at year-end to be funded from borrowing

25,624	53,355	43,854	101,476	68,634	76,240	0	0
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Appendix 8

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GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2019-20 to 2024-25: HRA APPROVED PROGRAMME

	Project Budget £000	2018-19 Actual £000	Project Spend at 31-03-19 £000	2019-20 Estimate £000	Carry Forward	Expenditure as at 30.09.2019 £000	2019-20 Projected Outturn £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	Total Project Exp £000
Acquisition of Land & Buildings	10,700	519	920	0	2,581	325	2,581	1,800	1,800	1,800	1,800	0	10,700
New Build													
Guildford Park	75	0	75	0	0	78	0	0	0	0	0	0	75
Appletree pub site	3,200	2,209	2,764	338	98	648	660	0	0	0	0	0	3,424
Slyfield Green (Corporation Club)	2,448	0	2,376	0	72	61	61	0	0	0	0	0	2,437
Willow Way	1,000	179	952	0	48	1	5	0	0	0	0	0	957
Garage sites-	2,500		0	0	189			0	0	0	0	0	0
Pond Meadow		62	562	0		0	38						600
Rowan Close		4	549	0		0	51						600
Great Goodwin Drive		431	945	0		2	55						1,000
The Homestead	500	327	756	0	0	4	44	0	0	0	0	0	800
Fire Station/Ladymead	2,000	643	643	1,196	136	832	1,332	25	0	0	0	0	2,000
Bright Hill	500	0	0	0	500	0	0	0	0	0	0	0	0
Various small sites & feasibility/Site preparation	1,000		0	0		0	0	0	0	0	0	1,000	1,000
Pipeline projects	9,425			575			150	1,825	3,325	1,825	1,875	0	9,000
Redevelopment bid 13	533			533			0						0
Redevelopment bid 14	300			300			50						50
Schemes to promote Home-Ownership													
Equity Share Re-purchases	annual	143	annual	400		0	400	400	400	400	400	400	annual
Major Repairs & Improvements													
Retentions & minor carry forwards	annual	0	annual	40		0	40						annual
Modern Homes - Kitchens, Bathrooms & Void refurb	annual	1,253	annual	1,050		703	1,346						annual
Doors and Windows	annual	256	annual	525	0	6	505						annual
Structural	annual	545	annual	400	300	91	614						annual
Energy efficiency: Central heating/Lighting	annual	1,101	annual	1,530		285	1,266						annual
General	annual	1,210	annual	1,605	776	655	2,466						annual
Grants													
Cash Incentive Scheme	annual	0	annual	75		0	75						annual
TOTAL APPROVED SCHEMES	34,181	8,883	10,540	8,567	4,700	3,690	11,739	4,050	5,525	4,025	4,075	1,400	32,642

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GUILDFORD B.C. - HOUSING INVESTMENT PROGRAMME 2019-20 to 2023-24: HRA PROVISIONAL PROGRAMME

	Project Budget £000	2018-19 Actual £000	Project Spend at 31-03-19 £000	2019-20 Estimate £000	Carry Forward	2019-20 Projected Outturn £000	2020-21 Estimate £000	2021-22 Estimate £000	2022-23 Estimate £000	2023-24 Estimate £000	2024-25 Estimate £000	Total Project Exp £000
Acquisition of Land & Buildings	10,000	0	0	0		0	0	3,000	3,000	4,000	0	10,000
New Build												
Guildford Park	16,000	341	907	406	700	1,106	6,760	7,201	26	0	0	16,000
Bright Hill	3,000	0	0	0	0	0	1,500	1,500	0	0	0	3,000
Slyfield (25/26 £5m; 26/27 £44m)	1,000	0	0	0	0	0	0	0	1,000	0	0	1,000
Redevelopment bid 13	10,124						3,197	5,861	1,066	0	0	10,124
Redevelopment bid 14	3,000						1,000	1,500	500	0	0	3,000
Major Repairs & Improvements												
Major Repairs & Improvements	annual		annual	0		0	5,500	5,500	5,500	5,500	5,500	annual
Retentions & minor carry forwards	annual		annual									annual
Modern Homes: Kitchens and bathrooms	annual		annual									annual
Doors and Windows	annual		annual									annual
Structural	annual		annual									annual
Energy efficiency: Central heating	annual		annual									annual
General	annual		annual									annual
Grants												
Cash Incentive Scheme	annual		annual	0		0	75	75	75	75	75	annual
Total Expenditure to be financed	43,124	341	907	406	700	1,106	18,032	24,637	11,167	9,575	5,575	43,124

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Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Director of Finance

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Date: 19 November 2019

Consideration of various Corporate Governance related Matters

Executive Summary

Arising from a number of concerns raised by councillors in relation to ethical standards and transparency, the Committee is asked to consider setting up a cross-party task group with a wide remit to consider, review and make recommendations on these matters.

At its meeting on 28 March 2019, this Committee received the Monitoring Officer's Annual Report on allegations of misconduct against borough and parish councillors for 2018. Part of that report included reference to recommendations contained in a report published by the Committee on Standards in Public Life (CSPL) on *Local Government Ethical Standards*¹. Although some of the recommendations required primary legislation to implement the changes sought, the CSPL also put forward a number of best practice recommendations for local authorities to consider which did not require changes in the law. The Committee noted that the Council already complied, or partially complied, with some of the best practice recommendations and authorised the Monitoring Officer to take the necessary steps to ensure compliance with them and submit reports as appropriate to this Committee in due course. It is suggested that the task group proposed in this report could look at these best practice recommendations and report back to the Committee on whether the Council should adopt those with which it does not currently comply.

In early 2019, a task group of the Corporate Governance and Standards Committee reviewed the Protocol on Councillor/Officer Relations but did not report back on its findings as it was felt that the new Council should have the opportunity of providing input into the review. It is suggested that the task group proposed in this report should review the work by the previous task group.

It is also suggested that this task group undertakes the work agreed by the Council at its

¹ <https://www.gov.uk/government/publications/local-government-ethical-standards-report>

meeting on 8 October 2019, following the adoption of a motion which, amongst other matters, requested the establishment of a task group to examine the effectiveness of internal communications and promote transparency.

Clearly, there is a great deal of work for this task group to carry out. At its first meeting, it will prioritise the matters under its remit and, after consideration of each matter, it should submit a report back to this Committee.

Recommendation to Committee:

- (1) That a task group be established to examine, review, and report back initially to this Committee on the following matters:
 - (a) the Councillors' Code of Conduct, including the policy on acceptance of gifts and hospitality by councillors;
 - (b) the best practice recommendations of the Committee on Standards in Public Life contained within its Report on *Local Government Ethical Standards*
 - (c) the Council's guidance on the use of social media by councillors;
 - (d) the revised draft Protocol on Councillor/Officer Relations
 - (e) the effectiveness of internal communications, between officers and councillors; and
 - (f) proposals to promote transparency, and effective communications and reporting, including the Council's Communications Protocol.

- (2) That the task group shall comprise one councillor from each of the political groups on the Council, plus the independent councillor (Cllr Jackson), an independent member of this Committee, and appropriate officers.

Reason for Recommendation:

To facilitate proper consideration of a number of important corporate governance related matters.

Is the report (or part of it) exempt from publication?

No

1. Purpose of Report

- 1.1 To agree to set up a task group to examine, review, and report back on a number of corporate governance related matters.

2. Strategic Priorities

- 2.1 Consideration of the various matters suggested in this report by a cross party task group, which will report its findings and recommendations back to this Committee in a public forum is an important element of good corporate governance and reinforces the Council's commitment to be open and accountable to its residents.

3. Background

- 3.1 Arising from a number of concerns raised by councillors in relation to ethical standards and transparency, the Committee is asked to consider setting up a cross-party task group with a wide remit to consider, review and make recommendations on these matters.
- 3.2 At its meeting on 28 March 2019, this Committee received the Monitoring Officer's Annual Report on allegations of misconduct against borough and parish councillors for 2018. Part of that report included reference to recommendations contained in a report published by the Committee on Standards in Public Life (CSPL) on *Local Government Ethical Standards*². Although some of the recommendations required primary legislation to implement the changes sought, the CSPL also put forward a number of best practice recommendations for local authorities to consider which did not require changes in the law. The Committee noted that the Council already complied, or partially complied, with some of the best practice recommendations and authorised the Monitoring Officer to take the necessary steps to ensure compliance with them and submit reports as appropriate to this Committee in due course. It is suggested that the task group proposed in this report could look at these best practice recommendations and report back to the Committee on whether the Council should adopt those with which it does not currently comply.
- 3.3 The table in Appendix 1 shows each of the 15 best practice recommendations, together with commentary regarding the Council's current practices and an assessment of the extent to which they are compliant with best practice.
- 3.4 In early 2019, a task group of the Corporate Governance and Standards Committee reviewed the Protocol on Councillor/Officer Relations but did not report back on its findings as it was felt that the new Council should have the opportunity of providing input into the review. It is suggested that the task group proposed in this report should review the work undertaken by the previous task group.
- 3.5 It is also suggested that this task group undertakes the work agreed by the Council at its meeting on 8 October 2019, following the adoption of a motion which, amongst other matters, requested the establishment of a task group to examine the effectiveness of internal communications and promote transparency.

Setting up a task group

- 3.6 In accordance with the provisions of Council Procedure Rule 24 – Appointment of Working Groups and Task Groups, this Committee may appoint a task group for such purpose(s) as it shall specify. As the appointing body, the Committee shall determine:

- (i) the terms of reference of a task group,

² <https://www.gov.uk/government/publications/local-government-ethical-standards-report>

- (ii) the number of councillors on a task group,
- (iii) whether such task group should be cross-party (i.e. include councillors from more than two political groups), and
- (iv) the time for which the task group is expected to operate

3.7 It is suggested that the terms of reference of this task group should be as follows:

To examine, review, and report back initially to this Committee on the following matters:

- (a) the Councillors' Code of Conduct, including the policy on acceptance of gifts and hospitality by councillors;
 - (b) the best practice recommendations of the Committee on Standards in Public Life contained within its Report on *Local Government Ethical Standards*
 - (c) the Council's guidance on the use of social media by councillors;
 - (d) the effectiveness of internal communications, between officers and councillors; and
 - (e) proposals to promote transparency, and effective communications and reporting, including the Communications Protocol
- 3.8 The Committee may appoint individual councillors to the task group proposed in this report, or ask political group leaders to nominate councillors for membership of the task group in accordance with the number of seats each political group has been allocated to that task group.
- 3.9 Membership of a task group will normally comprise councillors, but the appointing body may, if it considers it appropriate, appoint officers of the Council or persons from outside the authority to a task group, but only in an advisory capacity. It is suggested that this task group should comprise one councillor to be nominated by each of the five political groups on the Council, plus the independent councillor (Cllr Jackson), an independent member of this Committee, and appropriate officers.
- 3.10 The task group shall elect its own chairman and, unless otherwise decided by this Committee, substitutes shall be permitted to serve as members of the task group at any meeting at which another member of the same political group is absent for the entire meeting.
- 3.11 As the task group would clearly have a great deal of work to do, it is suggested that, at its first meeting, the task group should prioritise the matters under its remit and, after consideration of each matter, it should submit a report back to the Committee.

4. Consultations

4.1 The Leader of the Council and the Chairman of this Committee were consulted in respect of the proposals in this report.

5. Key Risks

5.1 There are no key risks associated with the proposals contained in this report.

6. Financial Implications

- 6.1 There are no financial implications associated with the proposals contained in this report. Any recommendation made by the task group which has financial implications for the Council will be highlighted when it reports back to this Committee.

7. Legal Implications

- 7.1 There are no legal implications associated with the proposals contained in this report. Any recommendation made by the task group which has legal implications for the Council will be highlighted when it reports back to this Committee.

8. Human Resource Implications

- 8.1 There are no human resource implications associated with the proposals contained in this report. Any recommendation made by the task group which has human resource implications for the Council will be highlighted when it reports back to this Committee.

9. Equality and Diversity Implications

- 9.1 Public authorities are required to have due regard to the aims of the Public Sector Equality Duty (Equality Act 2010) when making decisions and setting policies. This duty has been considered in the context of the proposals in this report and it has been concluded that there are no equality and diversity implications arising directly from it.

10. Sustainability Implications

- 10.1 There are no sustainability implications associated with the proposals in this report.

11. Summary of Options

- 11.1 Option 1:
To adopt the recommendation in this report and set up a task group to examine, review, and report back on the various corporate governance related issues referred to. The Committee may wish to consider refining the task group's remit.

Option 2:
Do nothing.

12. Background Papers

Annual Report to the Corporate Governance and Standards Committee (28 March 2019) from the Monitoring Officer on Allegations of Misconduct by Councillors:
<http://www2.guildford.gov.uk/councilmeetings/ieListDocuments.aspx?CId=145&MId=799&Ver=4>

13. Appendices

Appendix 1: List of best practice identified by the Committee on Standards in Public Life and current practice at GBC

List of best practice identified by the Committee on Standards in Public Life

Item	Best Practice identified by the CSPL	Current Practice at Guildford Borough Council	Level of compliance ¹
1	Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.	The Code of Conduct only prescribes that a councillor must not “bully any person” (Para 2 (2) (b)). Bullying is not defined and there is no reference to “harassment”. No examples of the type of bullying behaviour are given	P
2	Councils should include provisions in their code of conduct requiring councillors to comply with any formal standards investigation, and prohibiting trivial or malicious allegations by councillors.	<p>The requirement to comply with formal standards investigations is contained in the adopted Arrangements for dealing with allegations of misconduct rather than in the Code of Conduct. Para 15 of the Arrangements:</p> <p style="text-align: center;"><i>“The Subject Member has a duty to cooperate with any investigation and to respond promptly and to comply with any reasonable requests from the Investigating Officer for such things as interviews, comments on draft meeting/ interview notes or the provision of information necessary for the conduct of an investigation.”</i></p> <p>The adopted Arrangements also refer , in the context of determining whether a complaint should be investigated, to whether the complaint appears to be “malicious, vexatious, politically motivated or ‘tit-for-tat’”</p> <p>There is no reference at all to “trivial” allegations.</p>	P

¹ **F** = Fully / **P** = Partly / **N** = Not compliant

List of best practice identified by the Committee on Standards in Public Life

Item	Best Practice identified by the CSPL	Current Practice at Guildford Borough Council	Level of compliance ¹
3	Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.	The Code of Conduct has not been reviewed formally since it was introduced.	N
4	An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.	The Code of Conduct is available for viewing on the Council's website: https://www.guildford.gov.uk/councillorconduct It is also available on request at the Council offices.	F
5	Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.	We currently remind councillors on a six monthly basis of the need to ensure that their register of interests (which are available to view online and at the offices) are kept up to date. NB. the register of interests includes gifts and hospitality.	P
6	Councils should publish a clear and straightforward public interest test against which allegations are filtered.	This is not explicitly stated in our Arrangements	N
7	Local authorities should have access to at least two Independent Persons.	We currently have three Independent Persons and have advertised recently to appoint three Independent Persons for the four year period 2019-23.	F
8	An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.	This is included in the Council's Arrangements. The views of the Independent Person are not, however, included in the decision in writing under para 7.10 of the Arrangements	P

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Appendix 1

List of best practice identified by the Committee on Standards in Public Life

Item	Best Practice identified by the CSPL	Current Practice at Guildford Borough Council	Level of compliance ¹
9	Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.	<p>Our Arrangements provide for the MO to:</p> <ul style="list-style-type: none"> • issue a written decision within 10 working days of the hearing to the subject member, complainant, any witness and parish clerk (if relevant); and • publish a summary of the decision and reasons on the website <p>There is currently no reference to including the view of the Independent Person.</p>	P
10	A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.	<p>Guidance on how to make a complaint, including a complaint form, and the process for handling complaints is available for viewing on the Council's website: https://www.guildford.gov.uk/councillorconduct</p> <p>Reference to estimated timescales for investigations and outcomes?</p>	P
11	Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council as a whole, rather than the clerk in all but exceptional circumstances.	This is essentially a matter for the 23 parish councils	N

List of best practice identified by the Committee on Standards in Public Life

Item	Best Practice identified by the CSPL	Current Practice at Guildford Borough Council	Level of compliance ¹
12	Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.	This is currently included in the role of the MO, though the resource for this is limited given the number of parish councils. A more effective programme of training could be developed by agreement with the parish councils.	P
13	A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.	<p>Our Arrangements currently provide that:</p> <ul style="list-style-type: none"> • No Member of the Council will participate in any stage of the arrangements if he or she has, or may have, any conflict of interest in the matter. (Paragraph 1.6) • The MO may, at his absolute discretion, refer a complaint to the Assessment Sub-Committee for assessment, in cases, for example, where there is an allegation where there is a perceived or actual conflict of interest e.g. the MO has previously advised the Subject Member on the matter (paragraph 7.6). • When appointing an investigating officer, the MO may, at his sole discretion, make an external appointment to the role of Investigating Officer where for example, a conflict has, or may be perceived to have, arisen (App 2 paragraph 3 (d)). 	F

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Appendix 1

List of best practice identified by the Committee on Standards in Public Life

Item	Best Practice identified by the CSPL	Current Practice at Guildford Borough Council	Level of compliance ¹
14	Councils should report on separate bodies they have set up or which they own as part of their annual governance statement, and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness, and publish their board agendas and minutes and annual reports in an accessible place.	The Council operates a shareholder and trustee board at which operational matters (including conduct) may feature. The law requires varying degrees of reporting depending on the nature of the company/trust as being controlled, influenced, or participated-in.	N
15	Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.	Whilst the Managing Director meets regularly with group leaders, meetings are not exclusively about standards issues.	P

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Corporate Governance and Standards Committee Report

Ward(s) affected: n/a

Report of Director of Finance

Author: John Armstrong

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Email: john.armstrong@guildford.gov.uk

Date: 19 November 2019

Corporate Governance and Standards Committee – 12 month rolling Work Programme

Recommendation

That the Committee considers and approves its updated 12 month rolling work programme, as detailed in Appendix 1 to this report.

Reason for recommendation:

To allow the Committee to maintain and update its work programme.

1. Purpose of report

- 1.1 The draft work programme attached as Appendix 1 sets out the items scheduled to be considered by this Committee at its meetings over the next 12 months.

2. Draft work programme

- 2.1 The draft work programme for the Corporate Governance and Standards Committee is set out in Appendix 1 to this report. The timing of the reports contained in the work programme is subject to change, in consultation with the chairman. The items to be considered include decisions to be made by the Executive and/or full Council, with consideration of any comments or recommendations made by this Committee.

3. Financial Implications

- 3.1 There are no financial implications arising directly from this report.

4. Legal Implications

- 4.1 There are no legal implications arising directly from this report.

5. Human Resource Implications

- 5.1 There are no human resources implications arising directly from this report.

6. Background Papers

- Guildford Borough Council Forward Plan
- Corporate Management Team Forward Plan

7. Appendices

Appendix 1: Corporate Governance and Standards Committee draft work programme

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

15 January 2020

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Capital and investment strategy (2020-21 to 2023-24)	To comment on various recommendations to the Executive and Council	Executive: 21 January 2020 Council: 5 February 2020	Victoria Worsfold 01483 444834
Financial Monitoring 2019-20 Period 8 (April to November 2019)	To note the results of the Council's financial monitoring for the period April to November 2019	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Summary of internal audit reports (April to September 2019)	To consider the summary of internal audit reports and progress on the internal audit plan for April to September 2019, including update on complaints to the Local Government Ombudsman for that period.	Corporate Governance and Standards Committee	Joan Poole 01483 444854
Annual report of the Monitoring Officer regarding misconduct allegations	(1) To note the cases dealt with; and (2) To advise the Monitoring Officer of any areas of concern upon which they would like further information and/or further work carried out.	Corporate Governance and Standards Committee	Robert Parkin 01483 444135
Equalities Scheme Action Plan	Annual monitoring report on the implementation of the actions in the Equalities Scheme action plan approved in January 2018	Corporate Governance and Standards Committee	Lucy Richards 01483 444013
Gender Pay Gap Report 2020-21	To note the Council's gender pay gap report	Corporate Governance and Standards Committee	Francesca Smith 01483 444014
Freedom of Information Compliance - Annual Report 2019	To consider the annual report for 2019 on the Council's performance in dealing with Freedom of Information requests.	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

26 March 2020

Agenda item number: 6

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Discussions with those charged with governance	To agree the Committee's response to the external auditor's audit plan	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Annual Governance Statement 2019-20	To adopt the Council's Annual Governance Statement 2019-20	Executive: 21 April 2020	John Armstrong 01483 444102
Audit Report on the Certification of Financial Claims and Returns 2018-19: Housing Benefit Subsidy and Pooling Housing Capital Receipts	To note the position regarding the certification of financial claims and returns for 2018-19	Corporate Governance and Standards Committee	Belinda Hayden 01483 444867
External Audit Plan and Audit Update 2019-20	To approve the external audit plan for 2019-20, and to note the content of the External Auditor's update report and make any appropriate comments.	Corporate Governance and Standards Committee	Claire Morris 01483 444827
General Data Protection Regulation (GDPR)	To consider a report on progress with compliance with the GDPR	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072
Financial Monitoring 2019-20 Period 10 (April 2019 to January 2020)	To note the results of the Council's financial monitoring for the period April 2019 to January 2020	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Reviews of various corporate governance related matters.	To consider proposals from the task group in respect of reviews of various corporate governance related matters including: (a) the Councillors' Code of Conduct (and policy on acceptance/ registration of gifts and hospitality) (b) compliance with the 15 best practice recommendations contained in the report of the CSPL, Local Government Ethical Standards (c) Guidance on social media use by Councillors (d) Internal communications	Corporate Governance and Standards Committee Council (7 April 2020)	Robert Parkin 01483 444135 John Armstrong 01483 444102

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

18 May 2020

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Capital and Investment outturn report 2019-20	To submit any comments to the Executive when it considers this matter in June 2020.	Executive: 23 June 2020 Council: 28 July 2020	Victoria Worsfold 01483 444834
Revenue Outturn Report 2019-20	To note the Draft Statement of Accounts 2019-20, and to make any comments to officers in advance of the audit.	Executive: 23 June 2020	Claire Morris 01483 444827
Housing Revenue Account Final Accounts 2019-20	To submit any comments to the Executive when it considers this matter in June 2019.	Executive: 23 June 2020	Philip O'Dwyer 01483 444318
External Audit 2020-21 Fee Letter	To consider the planned audit fee	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Internal Audit Plan 2020-21	To consider the internal audit plan for 2020-21	Corporate Governance and Standards Committee	Joan Poole 01483 444854
Review of the Councillors' Development Steering Group	(1) To approve the numerical allocation of seats on the Steering Group to each political group for 2020-21. (2) To ask political group leaders to confirm the councillor membership of the Steering Group for 2020-21	Corporate Governance and Standards Committee	John Armstrong 01483 444102

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

30 July 2020

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
2019-20 Audit Findings Report: Year ended 31 March 2020	To note the external auditor's findings and management's response in the Action Plan	Corporate Governance and Standards Committee	Claire Morris 01483 444827
2019-20 Audited Statement of Accounts	To approve the 2019-20 Statement of Accounts	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Financial Monitoring 2020-21 Period 2 (April/May 2020)	To note the results of the Council's financial monitoring for the period April/May 2020	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Summary of Internal Audit Reports October 2019 – March 2020	To consider the summary of internal audit reports for the period October 2019 to March 2020, including an update on complaints to the Local Government Ombudsman for that period	Corporate Governance and Standards Committee	Joan Poole 01483 444854
Freedom of Information Compliance update	To consider the update report on the Council's performance in dealing with Freedom of Information requests (January to June 2020)	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

24 September 2020

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Financial Monitoring 2020-21 Period 4 (April to July 2020)	To note the results of the Council's financial monitoring for the period April to July 2020	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Councillor Training and Development Update	To consider a report from the Councillors' Development Steering Group relating to councillor training and development	Corporate Governance and Standards Committee	Sophie Butcher 01483 444056
General Data Protection Regulation (GDPR)	To consider a six monthly update on compliance with the GDPR	Corporate Governance and Standards Committee	Ciaran Ward 01483 444072

CORPORATE GOVERNANCE AND STANDARDS COMMITTEE DRAFT WORK PROGRAMME

19 November 2020

Subject	Details of decision to be taken	Decision to be taken by	Contact Officer
Financial Monitoring 2019-20: Period 6 (April to October 2020)	To note the results of the Council's financial monitoring for the period April to October 2020	Corporate Governance and Standards Committee	Claire Morris 01483 444827
Summary of internal audit reports (April to September 2020)	To consider the summary of internal audit reports and progress on the internal audit plan for April to September 2020, including update on complaints to the Local Government Ombudsman for that period.	Corporate Governance and Standards Committee	Joan Poole 01483 444854

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