

Community Services Directorate

	Revised Budget	Projected Outturn	Variance	Notes
	£	£	£	
SERVICE SUMMARY				
Direct Expenditure	16,108,218	16,654,078	545,860	
Income	(19,856,320)	(21,044,715)	(1,188,395)	
Total Directly Controllable (Income)/Expenditure	(3,748,102)	(4,390,637)	(642,535)	
Indirect Expenditure	3,275,420	3,325,198	49,778	
Net (Income)/Expenditure	(472,682)	(1,065,439)	(592,757)	
BUILDING MAINTENANCE				
Direct Expenditure	3,434,750	3,996,616	561,866	
Income	(3,519,350)	(4,081,240)	(561,890)	A variation in the level of work undertaken, including an increase in resources to reduce the length of void periods for HRA properties. These additional costs will be recharged to the Housing Revenue Account. See above
Total Directly Controllable (Income)/Expenditure	(84,600)	(84,624)	(24)	
Indirect Expenditure	80,050	80,074	24	
Net (Income)/Expenditure	(4,550)	(4,550)	0	
GYPSY AND TRAVELLER SITES				
Direct Expenditure	96,530	96,223	(307)	
Income	(202,390)	(202,390)	0	
Total Directly Controllable (Income)/Expenditure	(105,860)	(106,167)	(307)	
Indirect Expenditure	3,890	3,902	12	
Net (Income)/Expenditure	(101,970)	(102,265)	(295)	
CITIZENS ADVICE BUREAU				
Direct Expenditure	283,420	283,422	2	
Total Directly Controllable (Income)/Expenditure	283,420	283,422	2	
Indirect Expenditure	1,290	1,294	4	
Net (Income)/Expenditure	284,710	284,716	6	
CIVIL EMERGENCIES				
Direct Expenditure	60,550	60,717	167	
Total Directly Controllable (Income)/Expenditure	60,550	60,717	167	
Indirect Expenditure	3,090	3,102	12	
Net (Income)/Expenditure	63,640	63,819	179	

CORPORATE PROPERTY SERVICES

Direct Expenditure	2,514,917	2,122,951	(391,966)
Income	(1,176,510)	(1,203,812)	(27,302)
Total Directly Controllable (Income)/Expenditure	1,338,407	919,139	(419,268)
Indirect Expenditure	474,680	474,712	32
Net (Income)/Expenditure	1,813,087	1,393,851	(419,236)

Planned Maintenance budgets are held centrally by Corporate Property Services and expenditure is shown in the services areas. The expenditure to date forecasted in service areas (£424k) therefore shows as a forecast underspend in Corporate Property. Salary savings are due to a delay in recruitment of a surveyor until October 2019.

Additional hours worked on capital projects will be charged to capital projects through time sheets £27,000

DAY SERVICES

Direct Expenditure	614,810	607,135	(7,675)
Income	(152,610)	(157,090)	(4,480)
Total Directly Controllable (Income)/Expenditure	462,200	450,045	(12,155)
Indirect Expenditure	173,920	173,697	(223)
Net (Income)/Expenditure	636,120	623,742	(12,378)

EMERGENCY COMMUNICATIONS SYSTEM

Direct Expenditure	261,440	263,819	2,379
Income	(399,520)	(399,520)	0
Total Directly Controllable (Income)/Expenditure	(138,080)	(135,701)	2,379
Indirect Expenditure	68,470	68,490	20
Net (Income)/Expenditure	(69,610)	(67,211)	2,399

EMI SERVICES

Direct Expenditure	288,890	242,452	(46,438)
Income	(105,680)	(134,152)	(28,472)
Total Directly Controllable (Income)/Expenditure	183,210	108,300	(74,910)
Indirect Expenditure	47,050	47,070	20
Net (Income)/Expenditure	230,260	155,370	(74,890)

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 £28k.

ENVIRONMENTAL CONTROL

Direct Expenditure	424,740	425,470	730
Income	(26,180)	(28,108)	(1,928)
Total Directly Controllable (Income)/Expenditure	398,560	397,362	(1,198)
Indirect Expenditure	65,670	66,976	1,306
Net (Income)/Expenditure	464,230	464,338	108

SURREY FAMILY SUPPORT PROGRAMME

Direct Expenditure	430,020	392,377	(37,643)	Expenditure savings are due to vacant post savings totalling £90,000. This is offset by forecast expenditure to support the Refugee Programme which is not included in the budget as it is anticipated this will be funded from grant income not yet received.
Income	(429,510)	(426,537)	2,973	
Total Directly Controllable (Income)/Expenditure	510	(34,160)	(34,670)	
Indirect Expenditure	91,260	91,268	8	
Net (Income)/Expenditure	91,770	57,108	(34,662)	

FOOD AND SAFETY SERVICES

Direct Expenditure	316,000	318,877	2,877
Income	(1,080)	(1,816)	(736)
Total Directly Controllable (Income)/Expenditure	314,920	317,061	2,141
Indirect Expenditure	57,820	57,828	8
Net (Income)/Expenditure	372,740	374,889	2,149

HEALTH AND SAFETY

Direct Expenditure	147,470	151,481	4,011
Income	(156,330)	(156,330)	0
Total Directly Controllable (Income)/Expenditure	(8,860)	(4,849)	4,011
Indirect Expenditure	18,090	18,102	12
Net (Income)/Expenditure	9,230	13,253	4,023

HOUSING SURVEYING SERVICES

Direct Expenditure	668,500	682,715	14,215
Income	(755,970)	(770,213)	(14,243)
Total Directly Controllable (Income)/Expenditure	(87,470)	(87,498)	(28)
Indirect Expenditure	102,740	102,768	28
Net (Income)/Expenditure	15,270	15,270	0

GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY

Direct Expenditure	499,740	473,029	(26,711)	The cash grant for Wey Valley Bowls Club has been replaced with alternative financial support.
Total Directly Controllable (Income)/Expenditure	499,740	473,029	(26,711)	
Indirect Expenditure	5,120	5,128	8	
Net (Income)/Expenditure	504,860	478,157	(26,703)	

HOME FARM ESTATE, EFFINGHAM

Direct Expenditure	107,925	108,157	232
Income	(11,000)	(11,000)	0
Total Directly Controllable (Income)/Expenditure	96,925	97,157	232
Indirect Expenditure	23,410	23,410	0
Net (Income)/Expenditure	120,335	120,567	232

HOMELESSNESS AND EMERGENCY ACCOMMODATION

Direct Expenditure	781,620	989,517	207,897	Income received from MHCLG 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.
Income	(9,000)	(436,487)	(427,487)	
Total Directly Controllable (Income)/Expenditure	772,620	553,030	(219,590)	
Indirect Expenditure	101,730	101,746	16	
Net (Income)/Expenditure	874,350	654,776	(219,574)	

HOUSING ADVICE

Direct Expenditure	302,580	302,613	33
Total Directly Controllable (Income)/Expenditure	302,580	302,613	33
Net (Income)/Expenditure	302,580	302,613	33

AFFORDABLE HOUSING DEVELOPMENT

Direct Expenditure	92,690	95,436	2,746
Total Directly Controllable (Income)/Expenditure	92,690	95,436	2,746
Indirect Expenditure	23,810	25,978	2,168
Net (Income)/Expenditure	116,500	121,414	4,914

INDUSTRIAL ESTATES

Direct Expenditure	233,532	403,657	170,125	Provision has been made for essential road maintenance works at Slyfield Industrial Estate amounting to £30,000 although liability for the final cost is still being established. Business rates payable for void units relating to Midleton Industrial Estate amount to £124,000.
Income	(3,256,620)	(3,274,562)	(17,942)	Overall income is forecast to be £18,000 higher than budgeted. Voids at Midleton Industrial Estate (with Lexicon House incurring significant void business rate liabilities) and Thornberry Way are covered by the new lease agreement for 23 Woodbridge Meadows since the budget was set and other lease extensions at improved terms.
Total Directly Controllable (Income)/Expenditure	(3,023,088)	(2,870,905)	152,183	
Indirect Expenditure	160,260	169,607	9,347	
Net (Income)/Expenditure	(2,862,828)	(2,701,298)	161,530	

INVESTMENT PROPERTY

Direct Expenditure	229,720	219,966	(9,754)	
Income	(5,274,890)	(5,256,588)	18,302	Although there has been movement within the property portfolio, rental incomes overall are projected to be broadly on target.
Total Directly Controllable (Income)/Expenditure	(5,045,170)	(5,036,622)	8,548	
Indirect Expenditure	166,750	188,380	21,630	Increased indirect expenditure is primarily consultants fees for advice in relation to lease arrangements.
Net (Income)/Expenditure	(4,878,420)	(4,848,242)	30,178	

LICENSING SERVICES

Direct Expenditure	271,240	288,595	17,355	Increase in salary costs resulting from the approval of a Licensing Officer's Post £20,000 offset by an anticipated increase in various licence fees £7,000.
Income	(179,350)	(186,848)	(7,498)	
Total Directly Controllable (Income)/Expenditure	91,890	101,747	9,857	
Indirect Expenditure	91,510	91,614	104	
Net (Income)/Expenditure	183,400	193,361	9,961	

COMMUNITY MEALS AND TPT

Direct Expenditure	884,290	818,726	(65,564)	Savings resulting from vacancies in the Meals on Wheels and Community Meals Service, pending a wider restructuring of the service.
Income	(273,280)	(266,584)	6,696	
Total Directly Controllable (Income)/Expenditure	611,010	552,142	(58,868)	
Indirect Expenditure	104,160	104,184	24	
Net (Income)/Expenditure	715,170	656,326	(58,844)	

OFFICE SERVICES TEAM

Direct Expenditure	1,501,140	1,579,872	78,732	Additional expenditure relating to the provision of office equipment for SCC, £50,000 has been recovered in income. Property services works currently total £23,000 - the budget is held within Asset Development - this will be adjusted at year end
Income	(2,222,440)	(2,282,820)	(60,380)	
Total Directly Controllable (Income)/Expenditure	(721,300)	(702,948)	18,352	
Indirect Expenditure	683,970	683,819	(151)	
Net (Income)/Expenditure	(37,330)	(19,129)	18,201	

HOUSING OUTSIDE THE HRA

Direct Expenditure	3,720	9,294	5,574
Income	(7,460)	(5,788)	1,672
Total Directly Controllable (Income)/Expenditure	(3,740)	3,506	7,246
Indirect Expenditure	49,890	50,241	351
Net (Income)/Expenditure	46,150	53,747	7,597

OTHER PROPERTY

Direct Expenditure	294,010	322,179	28,169
Income	(1,050,850)	(1,077,054)	(26,204)
Total Directly Controllable (Income)/Expenditure	(756,840)	(754,875)	1,965
Indirect Expenditure	418,890	432,524	13,634
Net (Income)/Expenditure	(337,950)	(322,351)	15,599

PEST CONTROL

Direct Expenditure	49,880	49,966	86
Income	(55,000)	(55,000)	0
Total Directly Controllable (Income)/Expenditure	(5,120)	(5,034)	86
Indirect Expenditure	6,000	6,012	12
Net (Income)/Expenditure	880	978	98

PRIVATE SECTOR HOUSING

Direct Expenditure	690,590	716,394	25,804
Income	(330,620)	(397,657)	(67,037)
Total Directly Controllable (Income)/Expenditure	359,970	318,737	(41,233)
Indirect Expenditure	115,910	115,966	56
Net (Income)/Expenditure	475,880	434,703	(41,177)

Increase in Payment to Contractors as a result of the new Houses in Multiple Occupation (HMO) requirements - this cost is covered by increased income £18,300. Additional 5yr HMO licence totalling £60,000.

PROJECT ASPIRE

Direct Expenditure	0	10,889	10,889
Total Directly Controllable (Income)/Expenditure	0	10,889	10,889
Net (Income)/Expenditure	0	10,889	10,889

Project Aspire is funded from reserve.

PUBLIC HEALTH

Direct Expenditure	83,630	85,886	2,256
Total Directly Controllable (Income)/Expenditure	83,630	85,886	2,256
Indirect Expenditure	6,680	6,700	20
Net (Income)/Expenditure	90,310	92,586	2,276

COMMUNITY WELLBEING

Direct Expenditure	281,420	278,577	(2,843)
Total Directly Controllable (Income)/Expenditure	281,420	278,577	(2,843)
Indirect Expenditure	49,930	49,942	12
Net (Income)/Expenditure	331,350	328,519	(2,831)

TAXI LICENSING AND PRIVATE HIRE VEHICLES

Direct Expenditure	177,084	167,722	(9,362)
Income	(167,350)	(131,799)	35,551
Total Directly Controllable (Income)/Expenditure	9,734	35,923	26,189
Indirect Expenditure	67,420	68,692	1,272
Net (Income)/Expenditure	77,154	104,615	27,461

A carry forward to support works to Taxi Ranks is unlikely to be required in 2019-20.

Anticipated reduction in income due to drivers transferring to UBER £34,000

WOKING ROAD DEPOT STORES

Direct Expenditure	81,370	89,348	7,978
Income	(93,330)	(101,320)	(7,990)
Total Directly Controllable (Income)/Expenditure	(11,960)	(11,972)	(12)
Indirect Expenditure	11,960	11,972	12
Net (Income)/Expenditure	0	0	0

Environment Directorate	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	30,060,419	30,534,160	473,741	
Income	(28,570,180)	(29,460,989)	(890,809)	
Total Directly Controllable (Income)/Expenditure	1,490,239	1,073,171	(632,402)	
Indirect Expenditure	10,098,830	10,025,426	(73,404)	
Net (Income)/Expenditure	11,589,069	11,098,597	(705,806)	
ABANDONED VEHICLES				
Direct Expenditure	37,380	36,597	(783)	
Total Directly Controllable (Income)/Expenditure	37,380	36,597	(783)	
Indirect Expenditure	4,240	4,252	12	
Net (Income)/Expenditure	41,620	40,849	(771)	
BUSINESS FORUM				
Direct Expenditure	71,510	83,704	12,194	
Total Directly Controllable (Income)/Expenditure	71,510	83,704	12,194	
Indirect Expenditure	1,570	1,578	8	
Net (Income)/Expenditure	73,080	85,282	12,202	
CCTV SYSTEMS				
Direct Expenditure	80,860	80,346	(514)	
Total Directly Controllable (Income)/Expenditure	80,860	80,346	(514)	
Indirect Expenditure	20,330	24,579	4,249	
Net (Income)/Expenditure	101,190	104,925	3,735	
CEMETERIES AND CLOSED CHURCHYARDS				
Direct Expenditure	245,850	250,192	4,342	
Income	(60,430)	(71,078)	(10,648)	
Total Directly Controllable (Income)/Expenditure	185,420	179,114	(6,306)	
Indirect Expenditure	68,540	60,558	(7,982)	
Net (Income)/Expenditure	253,960	239,672	(14,288)	
CLINICAL WASTE				
Direct Expenditure	2,460	3,189	729	
Total Directly Controllable (Income)/Expenditure	2,460	3,189	729	
Indirect Expenditure	290	294	4	
Net (Income)/Expenditure	2,750	3,483	733	

CREMATORIUM

Direct Expenditure	817,900	784,489	(33,411)	Salary savings total £33,000
Income	(1,014,360)	(1,306,464)	(292,104)	

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.

Total Directly Controllable (Income)/Expenditure	(196,460)	(521,975)	(325,515)	
Indirect Expenditure	397,740	397,398	(342)	
Net (Income)/Expenditure	201,280	(124,577)	(325,857)	

ELECTRIC THEATRE

Direct Expenditure	0	2,228	2,228	
Total Directly Controllable (Income)/Expenditure	0	2,228	2,228	
Indirect Expenditure	0	1,594	1,594	
Net (Income)/Expenditure	0	3,822	3,822	

FLEET MANAGEMENT SERVICE

Direct Expenditure	1,075,260	990,231	(85,029)	Savings associated with the insurance tender.
Income	(2,827,430)	(2,825,092)	2,338	
Total Directly Controllable (Income)/Expenditure	(1,752,170)	(1,834,861)	(82,691)	
Indirect Expenditure	1,713,460	1,713,640	180	
Net (Income)/Expenditure	(38,710)	(121,221)	(82,511)	

LEGAL SERVICES

Direct Expenditure	1,154,520	1,278,901	124,381	Employee costs are forecast to be £21,000 lower than budget, with vacancies covered by temporary staff pending a restructuring of the department. External legal fees are forecast to be £152,000 higher than budget with revenue outsourced legal work forecast at £250,000 compared with £444,000 in 2018-19. Consequently income recharged to departments will be higher than budgeted.
Income	(1,354,450)	(1,548,356)	(193,906)	S106 work is delivering significant income and is forecast to be £45k higher than budget
Total Directly Controllable (Income)/Expenditure	(199,930)	(269,455)	(69,525)	
Indirect Expenditure	226,420	169,164	(57,256)	
Net (Income)/Expenditure	26,490	(100,291)	(126,781)	

ENGINEERING AND TRANSPORT SERVICES

Direct Expenditure	355,777	283,433	(72,344)	Salary savings due to vacant posts
Income	(398,170)	(364,599)	33,571	
Total Directly Controllable (Income)/Expenditure	(42,393)	(81,166)	(38,773)	
Indirect Expenditure	45,060	45,080	20	
Net (Income)/Expenditure	2,667	(36,086)	(38,753)	

GUILDFORD HOUSE

Direct Expenditure	369,510	352,151	(17,359)
Income	(77,180)	(68,764)	8,416
Total Directly Controllable (Income)/Expenditure	292,330	283,387	(8,943)
Indirect Expenditure	125,850	121,327	(4,523)
Net (Income)/Expenditure	418,180	404,714	(13,466)

GUILDHALL

Direct Expenditure	120,580	124,040	3,460
Income	(35,030)	(30,609)	4,421
Total Directly Controllable (Income)/Expenditure	85,550	93,431	7,881
Indirect Expenditure	63,900	55,700	(8,200)
Net (Income)/Expenditure	149,450	149,131	(319)

INFORMATION RIGHTS OFFICER

Direct Expenditure	65,950	71,667	5,717
Income	(72,640)	(72,622)	18
Total Directly Controllable (Income)/Expenditure	(6,690)	(955)	5,735
Indirect Expenditure	7,590	7,598	8
Net (Income)/Expenditure	900	6,643	5,743

LAND DRAINAGE

Direct Expenditure	141,270	120,254	(21,016)
Total Directly Controllable (Income)/Expenditure	141,270	120,254	(21,016)
Indirect Expenditure	163,700	141,924	(21,776)
Net (Income)/Expenditure	304,970	262,178	(42,792)

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	104,120	143,125	39,005
Income	0	(40,140)	(40,140)
Total Directly Controllable (Income)/Expenditure	104,120	102,985	(1,135)
Indirect Expenditure	22,700	22,782	82
Net (Income)/Expenditure	126,820	125,767	(1,053)

Funding for "Whatever the Weather Project" £40,000 from Woking Borough Council with expenditure shown above.

LEISURE COMMUNITY CENTRES

Direct Expenditure	34,410	93,625	59,215	Property services works for Park Barn Youth club are currently £55,000, the budget is allocated within Asset Development and will be reallocated at year end to cover this expenditure.
Income	(11,270)	(11,145)	125	
Total Directly Controllable (Income)/Expenditure	23,140	82,480	59,340	
Indirect Expenditure	90,990	88,069	(2,921)	
Net (Income)/Expenditure	114,130	170,549	56,419	

LEISURE G LIVE

Direct Expenditure	415,490	427,208	11,718	
Income	(44,110)	(73,850)	(29,740)	The higher than budget management fee income reflects the improved performance of the contract.
Total Directly Controllable (Income)/Expenditure	371,380	353,358	(18,022)	
Indirect Expenditure	1,167,430	1,163,631	(3,799)	
Net (Income)/Expenditure	1,538,810	1,516,989	(21,821)	

LEISURE GRANTS

Direct Expenditure	393,380	393,408	28	
Total Directly Controllable (Income)/Expenditure	393,380	393,408	28	
Indirect Expenditure	2,900	2,908	8	
Net (Income)/Expenditure	396,280	396,316	36	

LEISURE MANAGEMENT CONTRACT

Direct Expenditure	1,444,820	1,450,732	5,912	
Income	(2,118,190)	(2,185,111)	(66,921)	Recovery of Combined Heat and Power (CHP) charges for Spectrum from Freedom Leisure £55,000.
Total Directly Controllable (Income)/Expenditure	(673,370)	(734,379)	(61,009)	
Indirect Expenditure	1,900,750	1,907,213	6,463	
Net (Income)/Expenditure	1,227,380	1,172,834	(54,546)	

LEISURE PLAY DEVELOPMENT

Direct Expenditure	222,850	214,759	(8,091)	
Income	(39,000)	(46,000)	(7,000)	
Total Directly Controllable (Income)/Expenditure	183,850	168,759	(15,091)	
Indirect Expenditure	29,680	29,724	44	
Net (Income)/Expenditure	213,530	198,483	(15,047)	

LEISURE RANGERS

Direct Expenditure	231,010	227,403	(3,607)	
Total Directly Controllable (Income)/Expenditure	231,010	227,403	(3,607)	
Indirect Expenditure	10,930	10,942	12	
Net (Income)/Expenditure	241,940	238,345	(3,595)	

LEISURE SPORT DEVELOPMENT

Direct Expenditure	88,020	84,451	(3,569)
Income	(3,750)	(428)	3,322
Total Directly Controllable (Income)/Expenditure	84,270	84,023	(247)
Indirect Expenditure	13,940	13,944	4
Net (Income)/Expenditure	98,210	97,967	(243)

MARKETS

Direct Expenditure	57,640	55,916	(1,724)
Income	(160,410)	(160,665)	(255)
Total Directly Controllable (Income)/Expenditure	(102,770)	(104,749)	(1,979)
Indirect Expenditure	5,430	5,438	8
Net (Income)/Expenditure	(97,340)	(99,311)	(1,971)

MOT BAY

Direct Expenditure	127,010	122,821	(4,189)
Income	(164,070)	(152,348)	11,722
Total Directly Controllable (Income)/Expenditure	(37,060)	(29,527)	7,533
Indirect Expenditure	31,670	31,686	16
Net (Income)/Expenditure	(5,390)	2,159	7,549

GUILDFORD MUSEUM

Direct Expenditure	523,760	572,088	48,328	The expenditure relates to repairs currently being carried out jointly in the Museum and 48 Quarry St. The budget for this is currently held in the Corporate Property service and will be reallocated at year end to cover this expenditure.
Income	(59,460)	(53,467)	5,993	
Total Directly Controllable (Income)/Expenditure	464,300	518,621	54,321	
Indirect Expenditure	132,230	139,089	6,859	
Net (Income)/Expenditure	596,530	657,710	61,180	

OFF STREET PARKING

Direct Expenditure	4,026,540	4,413,883	387,343	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 £66,800 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.
Income	(11,008,440)	(10,670,528)	337,912	
Total Directly Controllable (Income)/Expenditure	(6,981,900)	(6,256,645)	725,255	
Indirect Expenditure	1,473,750	1,474,396	646	
Net (Income)/Expenditure	(5,508,150)	(4,782,249)	725,901	

ON STREET PARKING

Direct Expenditure	1,361,700	1,329,466	(32,234)
Income	(1,942,930)	(1,841,091)	101,839

Meter income is projected to be under budget by £81,000 and penalty fees will also not achieve budget. The corresponding payment to SCC under the terms of our agency agreement with them is therefore reduced.

Total Directly Controllable (Income)/Expenditure	(581,230)	(511,625)	69,605
Indirect Expenditure	148,710	148,762	52
Net (Income)/Expenditure	(432,520)	(362,863)	69,657

ORDNANCE SURVEY AND MAPPING SERVICES

Direct Expenditure	3,540	4,625	1,085
Total Directly Controllable (Income)/Expenditure	3,540	4,625	1,085
Indirect Expenditure	4,530	5,041	511
Net (Income)/Expenditure	8,070	9,666	1,596

PARKS AND COUNTRYSIDE

Direct Expenditure	4,067,470	4,046,017	(21,453)
Income	(1,221,230)	(1,226,111)	(4,881)
Total Directly Controllable (Income)/Expenditure	2,846,240	2,819,906	(26,334)
Indirect Expenditure	864,630	877,167	12,537
Net (Income)/Expenditure	3,710,870	3,697,073	(13,797)

PARK AND RIDE SERVICES

Direct Expenditure	695,020	653,086	(41,934)
Income	(37,500)	(46,519)	(9,019)
Total Directly Controllable (Income)/Expenditure	657,520	606,567	(50,953)
Indirect Expenditure	115,650	114,254	(1,396)
Net (Income)/Expenditure	773,170	720,821	(52,349)

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.

PROCUREMENT

Direct Expenditure	96,810	207,924	111,114
Income	(122,510)	(122,526)	(16)
Total Directly Controllable (Income)/Expenditure	(25,700)	85,398	111,098
Indirect Expenditure	25,700	25,704	4
Net (Income)/Expenditure	0	111,102	111,102

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.

PUBLIC CONVENIENCES

Direct Expenditure	208,760	342,875	134,115	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.
Income	(12,050)	(12,050)	0	
Total Directly Controllable (Income)/Expenditure	196,710	330,825	134,115	
Indirect Expenditure	95,930	98,551	2,621	
Net (Income)/Expenditure	292,640	429,376	136,736	

REFUSE AND RECYCLING

Direct Expenditure	6,540,950	6,705,986	165,036	Agency costs will be less than in previous years as temporary staff move into vacant posts. Additional gate fee costs relating to the disposal of co-mingled recycle 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, but consequently trade refuse income is also reduced. Garden waste green bin sales are now expected to be under budget and less than in 2018-19.
Income	(3,552,440)	(3,390,981)	161,459	
Total Directly Controllable (Income)/Expenditure	2,988,510	3,315,005	326,495	
Indirect Expenditure	501,600	501,728	128	
Net (Income)/Expenditure	3,490,110	3,816,733	326,623	

RIVER CONTROL

Direct Expenditure	32,300	27,842	(4,458)	
Total Directly Controllable (Income)/Expenditure	32,300	27,842	(4,458)	
Indirect Expenditure	4,910	4,878	(32)	
Net (Income)/Expenditure	37,210	32,720	(4,490)	

ROADS AND FOOTPATHS MAINTENANCE

Direct Expenditure	37,400	36,924	(476)	
Total Directly Controllable (Income)/Expenditure	37,400	36,924	(476)	
Indirect Expenditure	72,110	76,678	4,568	
Net (Income)/Expenditure	109,510	113,602	4,092	

SNOW AND ICE PLAN HOLDING ACCOUNT

Direct Expenditure	52,340	51,978	(362)	
Income	(55,140)	(55,140)	0	
Total Directly Controllable (Income)/Expenditure	(2,800)	(3,162)	(362)	
Indirect Expenditure	1,230	902	(328)	
Net (Income)/Expenditure	(1,570)	(2,260)	(690)	

SPA SITES

Direct Expenditure	105,000	33,216	(71,784)
Income	(105,000)	(1,170,197)	(1,065,197)
Total Directly Controllable (Income)/Expenditure	0	(1,136,981)	(1,136,981)

The SPA income for the future development and maintenance of green spaces is currently projected to exceed budget by £1,136,981. These have increased on Period 2 monitoring as the Local Plan policies have now been approved. 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.

Net (Income)/Expenditure	0	(1,136,981)	(1,136,981)
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STREET CLEANSING

Direct Expenditure	2,366,572	2,162,487	(204,085)
Income	(154,690)	(156,210)	(1,520)
Total Directly Controllable (Income)/Expenditure	2,211,882	2,006,277	(205,605)
Indirect Expenditure	173,970	174,002	32
Net (Income)/Expenditure	2,385,852	2,180,279	(205,573)

Vacancies resulting in salary savings.

STREET FURNITURE

Direct Expenditure	83,310	83,459	149
Total Directly Controllable (Income)/Expenditure	83,310	83,459	149
Indirect Expenditure	24,780	23,207	(1,573)
Net (Income)/Expenditure	108,090	106,666	(1,424)

TOURIST INFORMATION CENTRE

Direct Expenditure	245,290	252,510	7,220
Income	(53,050)	(58,102)	(5,052)
Total Directly Controllable (Income)/Expenditure	192,240	194,408	2,168
Indirect Expenditure	50,690	50,702	12
Net (Income)/Expenditure	242,930	245,110	2,180

BUSINESS AND TOURISM

Direct Expenditure	501,250	472,006	(29,244)
Income	(162,660)	(122,955)	39,705
Total Directly Controllable (Income)/Expenditure	338,590	349,051	10,461
Indirect Expenditure	106,070	105,960	(110)
Net (Income)/Expenditure	444,660	455,011	10,351

Overall the Service Unit is forecast to be broadly on budget. Income and Expenditure are both forecast to be below plan, due to the Guildford Science and Arts Festival not taking place in this year.

TOWN CENTRE MANAGEMENT

Direct Expenditure	101,920	100,982	(938)
Income	(272,380)	(112,000)	160,380

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 has taken longer to establish than initially anticipated and as a result will achieve £80,000 this financial year, £108,000 lower than the budgeted level.

Total Directly Controllable (Income)/Expenditure	(170,460)	(11,018)	159,442
Indirect Expenditure	16,790	16,826	36
Net (Income)/Expenditure	(153,670)	5,808	159,478

TRANSPORTATION

Direct Expenditure	12,740	12,805	65
Total Directly Controllable (Income)/Expenditure	12,740	12,805	65
Indirect Expenditure	7,910	6,661	(1,249)
Net (Income)/Expenditure	20,650	19,466	(1,184)

VEHICLE MAINTENANCE WORKSHOP

Direct Expenditure	760,900	791,220	30,320
Income	(807,560)	(836,763)	(29,203)
Total Directly Controllable (Income)/Expenditure	(46,660)	(45,543)	1,117
Indirect Expenditure	49,110	49,126	16
Net (Income)/Expenditure	2,450	3,583	1,133

THE VILLAGE

Direct Expenditure	0	103	103
Total Directly Controllable (Income)/Expenditure	0	103	103
Net (Income)/Expenditure	0	103	103

WOKING ROAD DEPOT

Direct Expenditure	491,190	473,654	(17,536)
Income	(534,770)	(541,186)	(6,416)
Total Directly Controllable (Income)/Expenditure	(43,580)	(67,532)	(23,952)
Indirect Expenditure	102,730	100,075	(2,655)
Net (Income)/Expenditure	59,150	32,543	(26,607)

RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT

Direct Expenditure	88,080	84,154	(3,926)
Income	(87,880)	(87,892)	(12)
Total Directly Controllable (Income)/Expenditure	200	(3,738)	(3,938)
Indirect Expenditure	10,690	10,694	4
Net (Income)/Expenditure	10,890	6,956	(3,934)

Finance Directorate

Revised Budget Projected Outturn Variance

Notes

SERVICE SUMMARY

Direct Expenditure	41,911,613	39,652,526	(2,259,087)
Income	(37,635,390)	(36,014,547)	1,620,843
Total Directly Controllable (Income)/Expenditure	4,276,223	3,637,979	(638,244)
Indirect Expenditure	2,361,100	2,364,132	3,032
Net (Income)/Expenditure	6,637,323	6,002,111	(635,212)

ACCESS GROUP FOR GUILDFORD

Direct Expenditure	2,440	3,026	586
Total Directly Controllable (Income)/Expenditure	2,440	3,026	586
Indirect Expenditure	2,430	2,430	0
Net (Income)/Expenditure	4,870	5,456	586

ACCOUNTANCY

Direct Expenditure	754,560	720,035	(34,525)	Vacancies resulting in salary savings.
Income	(960,910)	(961,038)	(128)	
Total Directly Controllable (Income)/Expenditure	(206,350)	(241,003)	(34,653)	
Indirect Expenditure	107,520	107,556	36	
Net (Income)/Expenditure	(98,830)	(133,447)	(34,617)	

BUSINESS RATES

Direct Expenditure	206,800	209,489	2,689
Income	(261,850)	(264,677)	(2,827)
Total Directly Controllable (Income)/Expenditure	(55,050)	(55,188)	(138)
Indirect Expenditure	39,850	39,874	24
Net (Income)/Expenditure	(15,200)	(15,314)	(114)

CIVIC EXPENSES

Direct Expenditure	213,993	244,850	30,857	The additional expenditure relates to support for borough events which are projected to exceed budget by £19,000. In addition salary costs are estimated to be £11k higher than the budget estimate.
Income	0	(62)	(62)	
Total Directly Controllable (Income)/Expenditure	213,993	244,788	30,795	
Indirect Expenditure	30,330	30,350	20	
Net (Income)/Expenditure	244,323	275,138	30,815	

COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	212,150	208,284	(3,866)
Income	(39,150)	(39,000)	150
Total Directly Controllable (Income)/Expenditure	173,000	169,284	(3,716)
Indirect Expenditure	255,270	255,382	112
Net (Income)/Expenditure	428,270	424,666	(3,604)

CORPORATE FINANCIAL

Direct Expenditure	204,230	255,851	51,621	Commission paid to Brokers will be higher than the budget due to the advisory fee on two high yielding investments.
Income	(150,000)	(150,000)	0	
Total Directly Controllable (Income)/Expenditure	54,230	105,851	51,621	
Indirect Expenditure	249,660	249,720	60	
Net (Income)/Expenditure	303,890	355,571	51,681	

CORPORATE SERVICES

Direct Expenditure	720,870	749,916	29,046	A compromise agreement included in the projection will be funded from reserves. It is not currently projected that the intern budget will not be fully spent.
Income	(119,570)	(127,484)	(7,914)	
Total Directly Controllable (Income)/Expenditure	601,300	622,432	21,132	
Indirect Expenditure	412,860	415,300	2,440	
Net (Income)/Expenditure	1,014,160	1,037,732	23,572	

COMMITTEE SERVICES

Direct Expenditure	185,730	153,621	(32,109)	Expenditure savings are due to vacancies which will not be recruited this financial year.
Income	(221,340)	(221,368)	(28)	
Total Directly Controllable (Income)/Expenditure	(35,610)	(67,747)	(32,137)	
Indirect Expenditure	37,690	37,710	20	
Net (Income)/Expenditure	2,080	(30,037)	(32,117)	

COUNCIL TAX

Direct Expenditure	706,030	673,746	(32,284)	There are a large number of vacancies in the Council Tax collection team which in part are being covered by temporary staff. The overall net effect on staffing costs is a saving of £20,000. Council Tax court fees are forecast to be £10,000 lower than budget.
Income	(290,000)	(280,000)	10,000	
Total Directly Controllable (Income)/Expenditure	416,030	393,746	(22,284)	
Indirect Expenditure	135,680	135,708	28	
Net (Income)/Expenditure	551,710	529,454	(22,256)	

DEMOCRATIC REPRESENTATION AND MANAGEMENT

Direct Expenditure	686,580	684,251	(2,329)
Income	(107,800)	(107,800)	0
Total Directly Controllable (Income)/Expenditure	578,780	576,451	(2,329)
Indirect Expenditure	210,370	210,422	52
Net (Income)/Expenditure	789,150	786,873	(2,277)

ELECTIONS

Direct Expenditure	72,980	283,728	210,748	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.]
Income	0	(11,568)	(11,568)	
Total Directly Controllable (Income)/Expenditure	72,980	272,160	199,180	
Indirect Expenditure	21,700	21,716	16	
Net (Income)/Expenditure	94,680	293,876	199,196	

ELECTORAL REGISTRATION

Direct Expenditure	270,030	255,234	(14,796)
Income	(22,630)	(20,053)	2,577
Total Directly Controllable (Income)/Expenditure	247,400	235,181	(12,219)
Indirect Expenditure	34,120	34,136	16
Net (Income)/Expenditure	281,520	269,317	(12,203)

FEASIBILITY STUDIES

Direct Expenditure	40,000	40,000	0
Total Directly Controllable (Income)/Expenditure	40,000	40,000	0
Indirect Expenditure	470	470	0
Net (Income)/Expenditure	40,470	40,470	0

DEBTORS

Direct Expenditure	165,800	169,505	3,705
Income	(209,800)	(209,828)	(28)
Total Directly Controllable (Income)/Expenditure	(44,000)	(40,323)	3,677
Indirect Expenditure	44,620	44,636	16
Net (Income)/Expenditure	620	4,313	3,693

HOUSING BENEFITS

Direct Expenditure	31,178,280	29,852,539	(1,325,741)	The overall fluctuation in claimant numbers results in variations in expenditure and a corresponding reduction in costs recovered from DWP.
Income	(30,985,330)	(29,671,745)	1,313,585	
Total Directly Controllable (Income)/Expenditure	192,950	180,794	(12,156)	
Indirect Expenditure	206,140	206,176	36	
Net (Income)/Expenditure	399,090	386,970	(12,120)	

INSURANCE REVENUE ACCOUNT

Direct Expenditure	831,190	812,190	(19,000)
Income	(1,104,880)	(825,914)	278,966

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.

Total Directly Controllable (Income)/Expenditure	(273,690)	(13,724)	259,966
Indirect Expenditure	6,220	6,220	0
Net (Income)/Expenditure	(267,470)	(7,504)	259,966

IT RENEWALS REVENUE ACCOUNT

Income	(893,250)	(893,250)	0
Total Directly Controllable (Income)/Expenditure	(893,250)	(893,250)	0
Indirect Expenditure	225,880	225,908	28
Net (Income)/Expenditure	(667,370)	(667,342)	28

MANAGEMENT POLICY STRATEGY

Direct Expenditure	277,360	282,381	5,021
Income	(303,800)	(303,840)	(40)
Total Directly Controllable (Income)/Expenditure	(26,440)	(21,459)	4,981
Indirect Expenditure	23,690	23,706	16
Net (Income)/Expenditure	(2,750)	2,247	4,997

MISCELLANEOUS ITEMS

Direct Expenditure	898,940	751,737	(147,203)
Income	(10,360)	(8,372)	1,988
Total Directly Controllable (Income)/Expenditure	888,580	743,365	(145,215)
Indirect Expenditure	450	450	0
Net (Income)/Expenditure	889,030	743,815	(145,215)

Saving reflects the current working assumption on the use of the corporate inflation budget.

OPERATIONS TECHNICAL SERVICES

Direct Expenditure	1,235,050	1,204,394	(30,656)
Income	(1,267,110)	(1,268,628)	(1,518)
Total Directly Controllable (Income)/Expenditure	(32,060)	(64,234)	(32,174)
Indirect Expenditure	127,810	127,858	48
Net (Income)/Expenditure	95,750	63,624	(32,126)

Savings due to vacancies awaiting the outcome of Future Guildford.

PARISH AND LOCAL LIAISON

Direct Expenditure	187,450	187,662	212
Total Directly Controllable (Income)/Expenditure	187,450	187,662	212
Indirect Expenditure	8,010	8,026	16
Net (Income)/Expenditure	195,460	195,688	228

PAYMENTS AND PURCHASING

Direct Expenditure	264,460	282,204	17,744
Income	(433,230)	(432,222)	1,008
Total Directly Controllable (Income)/Expenditure	(168,770)	(150,018)	18,752
Indirect Expenditure	99,850	99,878	28
Net (Income)/Expenditure	(68,920)	(50,140)	18,780

PORTFOLIO MANAGEMENT

Direct Expenditure	266,660	265,183	(1,477)
Income	(254,380)	(217,698)	36,682
Total Directly Controllable (Income)/Expenditure	12,280	47,485	35,205
Indirect Expenditure	27,800	27,808	8
Net (Income)/Expenditure	40,080	75,293	35,213

No external income from street naming service is currently projected pending the finalisation of the scheme.

NON DISTRIBUTED COSTS

Direct Expenditure	2,074,790	1,099,307	(975,483)
Total Directly Controllable (Income)/Expenditure	2,074,790	1,099,307	(975,483)
Indirect Expenditure	25,510	25,514	4
Net (Income)/Expenditure	2,100,300	1,124,821	(975,479)

WEBSITE

Direct Expenditure	255,240	263,393	8,153
Total Directly Controllable (Income)/Expenditure	255,240	263,393	8,153
Indirect Expenditure	27,170	27,178	8
Net (Income)/Expenditure	282,410	290,571	8,161

Management	Revised Budget	Projected Outturn	Variance	Notes
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SERVICE SUMMARY

Direct Expenditure	2,270,597	2,803,152	532,555
Income	(1,792,240)	(1,797,241)	(5,001)
Total Directly Controllable (Income)/Expenditure	478,357	1,005,911	527,554
Indirect Expenditure	333,650	335,368	1,718
Net (Income)/Expenditure	812,007	1,341,279	529,272

COMMUNITY DEVELOPMENT

Direct Expenditure	335,457	261,811	(73,646)
Income	(15,000)	(19,780)	(4,780)
Total Directly Controllable (Income)/Expenditure	320,457	242,031	(78,426)
Indirect Expenditure	43,170	43,194	24
Net (Income)/Expenditure	363,627	285,225	(78,402)

Vacant posts are projected to generate salary savings of £50,000, the remainder of the underspend relates to carry forward of budget from 2018/19. The Safer Guildford Partnership is planning to carry forward £25,000 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.

CUSTOMER SERVICE CENTRE

Direct Expenditure	301,030	313,548	12,518
Income	(453,570)	(453,634)	(64)
Total Directly Controllable (Income)/Expenditure	(152,540)	(140,086)	12,454
Indirect Expenditure	79,890	79,902	12
Net (Income)/Expenditure	(72,650)	(60,184)	12,466

INTERNAL AUDIT

Direct Expenditure	117,090	116,294	(796)
Income	(149,610)	(149,610)	0
Total Directly Controllable (Income)/Expenditure	(32,520)	(33,316)	(796)
Indirect Expenditure	7,150	7,162	12
Net (Income)/Expenditure	(25,370)	(26,154)	(784)

BUSINESS IMPROVEMENT

Direct Expenditure	241,580	248,766	7,186
Income	(249,120)	(249,120)	0
Total Directly Controllable (Income)/Expenditure	(7,540)	(354)	7,186
Indirect Expenditure	30,910	32,484	1,574
Net (Income)/Expenditure	23,370	32,130	8,760

FUTURE GUILDFORD

Direct Expenditure	0	578,132	578,132	Costs connected with the Future Guildford project are being funded from the invest to save reserve.
Total Directly Controllable (Income)/Expenditure	0	578,132	578,132	
Net (Income)/Expenditure	0	578,132	578,132	

HR SERVICES

Direct Expenditure	487,400	476,126	(11,274)
Income	(564,740)	(564,740)	0
Total Directly Controllable (Income)/Expenditure	(77,340)	(88,614)	(11,274)
Indirect Expenditure	76,340	76,356	16
Net (Income)/Expenditure	(1,000)	(12,258)	(11,258)

OTHER EMPLOYEE COSTS

Direct Expenditure	304,940	317,281	12,341
Income	(218,230)	(218,383)	(153)
Total Directly Controllable (Income)/Expenditure	86,710	98,898	12,188
Indirect Expenditure	16,460	16,472	12
Net (Income)/Expenditure	103,170	115,370	12,200

PAYROLL AND INSURANCE

Direct Expenditure	116,140	123,975	7,835
Income	(137,470)	(137,474)	(4)
Total Directly Controllable (Income)/Expenditure	(21,330)	(13,499)	7,831
Indirect Expenditure	21,830	21,862	32
Net (Income)/Expenditure	500	8,363	7,863

PUBLIC RELATIONS AND MARKETING

Direct Expenditure	366,960	367,219	259
Income	(4,500)	(4,500)	0
Total Directly Controllable (Income)/Expenditure	362,460	362,719	259
Indirect Expenditure	57,900	57,936	36
Net (Income)/Expenditure	420,360	420,655	295

Planning and Regeneration Directorate	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	6,309,480	6,446,082	136,602	
Income	(2,593,020)	(2,430,564)	162,456	
Total Directly Controllable (Income)/Expenditure	3,716,460	4,015,518	299,058	
Indirect Expenditure	1,125,200	1,217,599	92,399	
Net (Income)/Expenditure	4,841,660	5,233,117	391,457	
BUILDING CONTROL SUMMARY				
Direct Expenditure	795,634	894,738	99,104	Vacant post savings are being used to part-fund two agency surveyors, although there is an overall shortfall in funding from this arrangement of £33,000. Consultants costs will be higher than budget.
Income	(503,510)	(515,052)	(11,542)	Building Control fees are projected to be over budget at this stage by £12,000
Total Directly Controllable (Income)/Expenditure	292,124	379,686	87,562	
Indirect Expenditure	120,270	120,290	20	
Net (Income)/Expenditure	412,394	499,976	87,582	
CLIMATE CHANGE				
Direct Expenditure	120,010	143,238	23,228	The vacant post in the service is currently being covered by the use of casual staff.
Income	(201,630)	(174,646)	26,984	An adjustment to the CRC payment in relation to 2018-19 will be processed in this years accounts estimated at £27,000.
Total Directly Controllable (Income)/Expenditure	(81,620)	(31,408)	50,212	
Indirect Expenditure	49,010	49,042	32	
Net (Income)/Expenditure	(32,610)	17,634	50,244	
DEVELOPMENT CONTROL				
Direct Expenditure	2,201,006	2,420,341	219,335	Salary, casual and agency budgets are projected to be £64,500 higher than budgeted. It is currently anticipated that planning fee income will be £203,900 lower than budgeted 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. Planning appeal expenses are projected to be £105,000 over budget although that may increase if pending offers are not accepted.
Income	(1,606,000)	(1,463,732)	142,268	
Total Directly Controllable (Income)/Expenditure	595,006	956,609	361,603	
Indirect Expenditure	575,150	614,483	39,333	
Net (Income)/Expenditure	1,170,156	1,571,092	400,936	

LOCAL LAND CHARGES

Direct Expenditure	214,850	217,124	2,274
Income	(266,880)	(261,871)	5,009
Total Directly Controllable (Income)/Expenditure	(52,030)	(44,747)	7,283
Indirect Expenditure	32,730	32,852	122
Net (Income)/Expenditure	(19,300)	(11,895)	7,405

MAJOR PROJECTS

Direct Expenditure	1,563,926	1,628,670	64,744	Employee related costs are expected to be £28,800 over the revenue budget which takes into account a capital allocation of £175,400. The allocation between revenue and capital will be revised at each monitoring period as the individual projects move from revenue to capital.
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Total Directly Controllable (Income)/Expenditure	1,563,926	1,628,670	64,744
Indirect Expenditure	145,360	145,412	52
Net (Income)/Expenditure	1,709,286	1,774,082	64,796

POLICY

Direct Expenditure	1,361,024	1,088,518	(272,506)
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There are salary savings resulting from 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 £53,300 at present. We do not now believe that CIL consultants costs will 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.

Income	(15,000)	(15,263)	(263)
Total Directly Controllable (Income)/Expenditure	1,346,024	1,073,255	(272,769)
Indirect Expenditure	180,800	233,624	52,824
Net (Income)/Expenditure	1,526,824	1,306,879	(219,945)

SLYFIELD AREA REGENERATION PROJECT (SARP)

Direct Expenditure	53,030	53,453	423
Total Directly Controllable (Income)/Expenditure	53,030	53,453	423
Indirect Expenditure	21,880	21,896	16
Net (Income)/Expenditure	74,910	75,349	439