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1	Revenue Account - Service Detail 202108							Appendix 2
2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
3								
4	Resources Directorate							
5	Audit Management							
6		Expenditure	107,620	122,650	98,630	0	130,664	8,014
7		Income	-149,610	-149,610	-99,740	0	-149,610	0
8		Total Audit Management	-41,990	-26,960	-1,110	0	-18,946	8,014
9		Audit Contract cost £114k. Small overspend relating to staff costs incurred in year prior to redundancy.						
10	Business Improvement							
11		Expenditure	167,690	4,082,666	2,510,312	580,475	4,076,990	-5,676
12		Income	-249,120	-249,120	-166,080	0	-249,120	0
13		Total Business Improvement	-81,430	3,831,536	2,344,232	580,475	3,827,870	-3,666
14		A budget adjustment has been applied to cover the Future Guildford implementation and redundancy costs associated with phase B as per original business case approved by Council in Feb 2019. This increase in budget will apply to 2021/22 only. Business Improvement overspend £54k due to salaries incurred in year prior to redundancies. FG Implementation and redundancy costs associated with Phase B are charged here but will be funded from reserves in line with original business case. A budget adjustment has been requested to reflect this but has not yet been actioned.						
15	Corporate Financial							
16		Expenditure	427,380	382,850	404,620	4,316	498,934	116,084
17		Income	-150,000	-150,000	0	0	-194,000	-44,000
18		Total Corporate Financial	277,380	232,850	404,620	4,316	304,934	72,084
19		Brokers fees are higher than budgeted due to more short term loans, but partially offset by interest below the service line. Higher recharge to HRA for treasury management costs than budgeted.						
20	Corporate Services							
21		Expenditure	1,136,660	1,506,893	1,048,698	48,957	1,757,649	250,756
22		Income	-121,200	-121,200	-5,616	0	-121,200	0
23		Total Corporate Services	1,015,460	1,385,693	1,043,082	48,957	1,636,449	250,756
24		The cost of the annual audit is higher than budgeted due to additional work required. Consultancy costs have been incurred relating to programme and project governance. There are salary costs here that need to be moved to other services. The cost of the annual audit is higher than budgeted due to additional work required. Consultancy costs have been incurred relating to programme and project governance.						
25	Feasibility Studies							
26		Expenditure	40,470	40,470	44,937	8,574	63,892	23,422
27		Total Feasibility Studies	40,470	40,470	44,937	8,574	63,892	23,422
28		More has been spent on various feasibilities than budgeted for.						
29	ICT Investment and Renewal Fund							
30		Expenditure	914,440	914,440	150,587	0	627,540	-286,900
31		Income	-893,250	-893,250	-595,500	0	-893,250	0
32		Total ICT Investment and Renewal Fund	21,190	21,190	-444,913	0	-265,710	-286,900
33		Expenditure expected to be lower than predicted.						

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34	Insurance Revenue Account							
35		Expenditure	832,710	832,710	904,734	0	909,183	76,473
36		Income	-832,710	-832,710	-390	0	-823,947	8,763
37		Total Insurance Revenue Account	0	0	904,344	0	85,236	85,236
38	Charges against this cost centre will be recharged across services where additional costs have been incurred which are greater than the anticipated general recharge.							
39	Lead Specialist - Finance							
40		Expenditure	858,490	1,133,315	926,135	63,641	1,275,245	141,930
41		Income	-1,056,230	-1,056,230	-733,855	0	-1,064,046	-7,816
42		Total Lead Specialist - Finance	-197,740	77,085	192,280	63,641	211,199	134,114
43	Additional temporary staff has been employed to help with the closure of accounts and supporting the transfer of data as a result of the ICT refresh programme							
44	Lead Specialist - HR							
45		Expenditure	525,459	495,801	351,069	4,644	538,404	42,602
46		Income	-702,210	-702,210	-468,140	0	-702,210	0
47		Total Lead Specialist - HR	-176,751	-206,409	-117,071	4,644	-163,806	42,602
48	HR Consultancy costs include Comensura costs which cover agency worker bookings across all services, not HR services.							
49	Lead Specialist - ICT							
50		Expenditure	1,962,576	2,114,512	1,343,211	184,543	2,134,911	20,398
51		Income	-1,526,670	-1,526,670	-1,016,583	0	-1,525,876	793
52		Total Lead Specialist - ICT	435,907	587,843	326,628	184,543	609,034	21,192
53	With the FY20/21 budget being used as the baseline for the FY21/22 budget, the forecast has been updated to reflect a modern bottom-up analysis of planned ICT spend. People budgets (salary, pensions etc.) are awaiting an update to re-align them based on the new Future Guildford organisation structure which centralised many roles into ICT. The permanent headcount in ICT is currently below that of the Future Guildford structure due to vacancies, though ICT people budgets are currently £146k below forecast spend for the year as they do not reflect all role changes yet. This should be resolved once people budgeting is completed for the organisation. In total direct controllable cost forecasts across ICT are £55k above budget. The main deviations £50k - Microsoft Extended Support for Windows 2008 - This provides security patching and support from Microsoft for our older servers whilst services are migrated to new, £85k - Business World application support contract for the resolution of system Defects and implementation of new functionality on the HR/Payroll side of the system.							
54	Lead Specialist - Legal							
55		Expenditure	1,178,120	884,375	749,829	3,922	929,776	45,401
56		Income	-1,404,720	-1,404,720	-804,960	0	-1,398,815	5,905
57		Total Lead Specialist - Legal	-226,600	-520,345	-55,131	3,922	-469,039	51,306
58	The overspend is largely due to a restructure in the legal team with redundancy costs and reduced s.106 income due to less instructions in this area. Work is being undertaken to increase income in other areas of the team including undertaking Litigation work for another Surrey Borough, recharging time to projects, the HRA and the Council's companies as appropriate.							

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance	
59	Miscellaneous Expenses								
60		Expenditure	109,006	2,186,666	9,447,244	56,787	875,746	-1,310,920	
61		Income	-15,240	-15,240	-17,898,235	0	-1,457,157	-1,441,917	
62		Total Miscellaneous Expenses	93,766	2,171,426	-8,450,991	56,787	-581,411	-2,752,837	
63		Variance relates to £1.45million grant claim to government for lost income under Sales, Fees and Charges compensation scheme and £1.142m income loss contingency budget both of which offset income losses across other services. In addition £200k additional Future Guildford Savings have been recognised. As the Year to Date figures include grant income this may become repayable of the income is not spent and will therefore be accrued for at the year end.							
64	Other Employee Costs								
65		Expenditure	567,320	516,681	325,747	310	534,038	17,358	
66		Income	-467,630	-467,630	-382,740	0	-472,722	-5,092	
67		Total Other Employee Costs	99,690	49,051	-56,993	310	61,317	12,266	
68		No Comments							
69	Parish Liasion								
70		Expenditure	195,540	192,693	238,002	0	176,643	-16,050	
71		Income	0	0	-34,455	0	-2,508	-2,508	
72		Total Parish Liasion	195,540	192,693	203,548	0	174,135	-18,558	
73		No Comments							
74	Resources Caseworker								
75		Expenditure	953,678	1,233,901	1,417,781	726,808	1,096,990	-136,912	
76		Income	-1,159,860	-1,159,860	-642,944	0	-1,061,667	98,192	
77		Total Resources Caseworker	-206,181	74,042	774,837	726,808	35,322	-38,719	
78		Majority of adjustments have been made as a result of payroll costings being reallocated to correct codes and to align with figures provided by finance. Some underspend likely on salaries due to vacancies. Most overspend is due to be recharged to services so will not be applicable on this budget code.							
79	Unallocatable Central Overhead								
80		Expenditure	747,030	247,030	-7,809	100,982	188,710	-58,320	
81		Total Unallocatable Central Overhead	747,030	247,030	-7,809	100,982	188,710	-58,320	
82		No Comments							
83		Total Resources Directorate	1,995,740	8,157,194	-2,895,511	1,783,957	5,699,186	-2,458,008	
84									

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
85	Service Delivery Directorate							
86	Affordable Housing							
87		Expenditure	114,190	39,911	132,034	12,149	163,773	123,863
88		Total Affordable Housing	114,190	39,911	132,034	12,149	163,773	123,863
89		No anticipated rise in salary costs this year against established FTE. Any delay in confirmation of current post will be off set by MHCLG grant. Current projected outturn higher than forecast due to agency fees.						
90	Building Control							
91		Expenditure	869,330	525,262	464,746	23,762	715,058	189,796
92		Income	-503,500	-503,500	-291,418	0	-488,660	14,840
93		Total Building Control	365,830	21,762	173,327	23,762	226,398	204,636
94		Addition 0.8 FTE at team leader level in salary costs. Agency and consultancy costs over budget. . Under projection of fee income.						
95	Building Maintenance							
96		Expenditure	4,106,760	4,226,552	2,965,529	94,920	4,288,302	61,750
97		Income	-4,058,890	-4,058,890	-1,586,023	0	-4,870,439	-811,550
98		Total Building Maintenance	47,870	167,662	1,379,506	94,920	-582,138	-749,800
99		Predicting to generate additional income against budget. It is expected to see an increase in materials & services over the coming months due to increase in workload						
100	Business Rates							
101		Expenditure	235,990	294,193	3,591,168	70	299,885	5,692
102		Income	-258,910	-258,910	-12,361	0	-258,280	630
103		Total Business Rates	-22,920	35,283	3,578,807	70	41,605	6,322
104		Allocation of salaries needs some adjustment post Phase B Future Guildford. Software costs (essential licenses) are looking as if they will rise by more than the budget increase from last year. The government admin grant for NNDR is set after the budget and is decreasing. Income recovery currently looks to exceed budget, however this relates to court costs from taking debtors to court and reflects the difficulties being faced by the business community. In practice the costs may not be recoverable. Business Improvement District Income recovery is high, possibly because BID billing occurred late due to COVID moving some recovery into this financial year.						
105	Case Services							
106		Expenditure	0	1,367,992	913,492	64,976	1,388,680	20,688
107		Income	0	0	-2	0	0	0
108		Total Case Services	0	1,367,992	913,490	64,976	1,388,680	20,688
109		No comments						
110	Cemeteries							
111		Expenditure	291,210	290,047	152,384	11,223	288,169	-1,878
112		Income	-78,230	-78,230	-61,885	0	-78,687	-457
113		Total Cemeteries	212,980	211,817	90,499	11,223	209,482	-2,335
114		No comments						

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115	Civil Emergencies								
116		Expenditure	61,440	55,114	40,639	0	63,030	7,916	
117		Total Civil Emergencies	61,440	55,114	40,639	0	63,030	7,916	
118		No Comments							
119	Community Meals and Transport								
120		Expenditure	738,460	911,447	605,466	10,497	927,536	16,090	
121		Income	-241,900	-241,900	-139,924	0	-246,340	-4,440	
122		Total Community Meals and Transport	496,560	669,547	465,543	10,497	681,196	11,649	
123		No Comments							
124	Corporate Health and Safety								
125		Expenditure	165,530	176,027	107,217	2,950	168,873	-7,154	
126		Income	-156,330	-156,330	-103,553	0	-155,913	417	
127		Total Corporate Health and Safety	9,200	19,697	3,663	2,950	12,960	-6,738	
128		No Comments							
129	Council Tax								
130		Expenditure	822,410	403,378	295,473	57,278	500,498	97,120	
131		Income	-290,000	-290,000	0	0	-290,000	0	
132		Total Council Tax	532,410	113,378	295,473	57,278	210,498	97,120	
133		Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. The projected outturn for agency costs remains the same as at P6 Monitoring at £95,250. Income Recovery is reduced as a result of less court time due to COVID. In addition to the link to court availability the outturn is also linked to the number of Council Tax payers defaulting and being taken to Court. It is unlikely that Court Costs will increase substantially between now and March. A shortfall in anticipated income of £149,000							
134	Countryside and Parks Services								
135		Expenditure	3,120,777	2,774,824	2,346,196	132,944	3,358,615	583,791	
136		Income	-1,000,670	-1,000,670	-711,659	0	-1,048,637	-47,967	
137		Total Countryside and Parks Services	2,120,107	1,774,154	1,634,537	132,944	2,309,977	535,823	
138		Additional income from SCC recharges and rent from Guilden Park. Other income overstated in period 6 Additional employee related costs of £199k- budgets to be reorganised between Operations and Leisure Asset maintenance over budget by £87k- Assets to move budget at year end Additional supplies and services in part due to skate park improvements. Additional stock purchased due to economies of scale.							
139	Crematorium								
140		Expenditure	636,750	666,508	651,833	56,627	1,049,581	383,073	
141		Income	-1,697,210	-1,697,210	-966,607	0	-1,697,210	0	
142		Total Crematorium	-1,060,460	-1,030,702	-314,775	56,627	-647,629	383,073	
143		Salary Allocation under review. Depreciation over budget, with Finance to Review. Software costs planned to be over budget, awaiting virement from ICT renewals for new system. Income overall on track.							

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144	Customer Services								
145		Expenditure	385,620	783,156	485,163	699	672,361	-110,795	
146		Income	-453,570	-453,570	-302,382	0	-453,570	0	
147		Total Customer Services	-67,950	329,586	182,781	699	218,791	-110,795	
148		CS is a recharge service and any expenditure should be balanced through income (charge to services). No concerns that we will have any issues with overspend in this area. Adjustments need to be made to salary allocations.							
149	Day Services								
150		Expenditure	718,970	705,432	503,856	15,132	721,482	16,050	
151		Income	-160,610	-160,610	-49,197	0	-129,411	31,198	
152		Total Day Services	558,360	544,822	454,659	15,132	592,071	47,249	
153		There are increased agency costs attached to this budget and due to covid 19 - a reduced income around services provided							
154	Development Control								
155		Expenditure	2,548,639	1,668,279	1,515,070	369,746	2,603,719	935,440	
156		Income	-1,753,380	-1,753,380	-1,079,333	0	-1,704,537	48,843	
157		Total Development Control	795,259	-85,101	435,737	369,746	899,182	984,282	
158		Agency: Additional cost requirements since start of 2021 to assist service delivery with increased number of planning applications and COVID demands. Agency cost for majors team support brought online - cost to be recovered through Planning Performance Agreement income which is paid through installments. Consultants: Support on planning applications, significant amount will be funded through PPA income. Viability consultants are charged to applicants therefore cost will be met. Additional legal support on major applications required, some cost will be met through S.106 legal fees. Barrister support on major applications such as Garlicks Arch with attendance at planning committee. Income: Pre-app suspended since April resulting in reduced income, to be reviewed. Planning application numbers are higher, however, these are mainly at householder level where fees are set at a lower level. Planning Performance Agreement fees continue with phased payments expected on larger schemes. Majors support to be retained depending on PPA income. Adjustments made in respect of planning fee income. Salary budgets adjusted to reflect shift of admin to the caseworker unit. There is £120,800 budget still to be vired to DM, making the total salaries overspend £26,000. There are in addition £76,000 of redundancy costs allocated to this service							
159	Digital Services								
160		Expenditure	238,770	156,039	146,253	10,035	283,246	127,207	
161		Total Digital Services	238,770	156,039	146,253	10,035	283,246	127,207	
162		Salary allocations are yet to be finalised and account for overspend.							
163	Emergency Communications								
164		Expenditure	327,640	289,202	181,214	7,330	281,962	-7,240	
165		Income	-451,430	-451,430	-260,651	0	-428,413	23,017	
166		Total Emergency Communications	-123,790	-162,228	-79,437	7,330	-146,451	15,777	
167		No Comments							
168	EMI Services								
169		Expenditure	240,710	250,846	155,726	0	240,410	-10,436	
170		Income	-129,340	-129,340	-70,007	0	-111,340	17,999	
171		Total EMI Services	111,370	121,506	85,719	0	129,070	7,564	
172		Services/ICT software costs need investigating.							

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173	Engineering and Transportation Services								
174		Expenditure	356,600	213,299	136,132	0	207,384	-5,915	
175		Income	-398,170	-398,170	-102,330	0	-281,119	117,051	
176		Total Engineering and Transportation Services	-41,570	-184,871	33,802	0	-73,735	111,136	
177		salaries recharge - Budget for recharges does not reflect salaries budget allowance, engineers timesheet allocation delayed. Lower staffing levels after FG leading to a lower recharge level than budgeted.							
178	Environmental Health								
179		Expenditure	748,190	914,369	999,105	25,742	842,801	-71,568	
180		Income	-23,370	-23,370	-245,841	0	-241,249	-217,879	
181		Total Environmental Health	724,820	890,999	753,264	25,742	601,552	-289,447	
182		Compliance and planning enforcement team being assimilated from other teams, costings will increase to be more in line with budget. Current income projections being investigated.							
183	Family and Refugee Support Programme								
184		Expenditure	528,170	423,207	367,822	29	479,170	55,963	
185		Income	-421,900	-421,900	-308,736	0	-606,213	-184,313	
186		Total Family and Refugee Support Programme	106,270	1,307	59,086	29	-127,043	-128,350	
187		SCC commissioned income grant is £452,000 which exceeds the budget currently but is reflective of extra resources soon to be required.							
188	Fleet Management								
189		Expenditure	2,595,572	2,592,160	1,189,888	410	2,078,514	-513,645	
190		Income	-2,528,710	-2,528,710	-1,728,985	0	-2,081,090	447,620	
191		Total Fleet Management	66,863	63,450	-539,097	410	-2,576	-66,026	
192		This service is recharged across the Council.							
193	Food Safety								
194		Expenditure	376,650	250,770	182,601	0	369,821	119,051	
195		Income	-1,580	-1,580	-915	0	-1,227	353	
196		Total Food Safety	375,070	249,190	181,686	0	368,594	119,405	
197		Salary variances under investigation. Overspend will reduce.							
198	G Live								
199		Expenditure	1,771,950	1,714,787	994,997	110,890	1,735,127	20,341	
200		Income	-49,380	-49,380	-10,987	0	-16,872	32,508	
201		Total G Live	1,722,570	1,665,407	984,009	110,890	1,718,255	52,848	
202		Income affected by closure and management fee reduced by revised contractual arrangement (which will also reduce the likelihood of a surplus), income affected by covid closure.							
203	Guildford House								
204		Expenditure	483,009	353,399	349,756	225,059	567,115	213,716	
205		Income	-83,330	-83,330	-13,475	0	-54,269	29,061	
206		Total Guildford House	399,679	270,069	336,281	225,059	512,846	242,777	
207		Significant costs for both building work and specialist consultancy arising. Building closure has affected income. Significant costs for both building work and specialist consultancy (@£175k) coming from central fund. Building closure for Covid and maintenance has impacted income. Building work costs have continued to increase however expectation is that this is funded from Asset Management. Significant asset maintenance costs due to the mathematical tiling and kitchen refurbishment.							

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208	Guildford Museum								
209		Expenditure	559,300	703,055	388,599	23,855	709,113	6,058	
210		Income	-31,110	-31,110	-46,294	0	-34,050	-2,940	
211		Total Guildford Museum	528,190	671,945	342,305	23,855	675,063	3,118	
212		No Comments							
213	Guildhall								
214		Expenditure	185,510	122,458	78,159	141,366	293,226	170,768	
215		Income	-39,060	-39,060	-16,043	0	-19,035	20,025	
216		Total Guildhall	146,450	83,398	62,116	141,366	274,191	190,793	
217		Guildhall affected by unforeseen asset management costs. The income for the site has been affected by Covid. Guildhall affected by asset management costs funded from central fund (@£165k). Income for the site has been affected by Covid closures. Reduced programme of works for Guildhall this year not yet reflected in figures however overspend all asset maintenance and reduced income due to Covid. Guildford house gallery affected by unforeseen asset management costs. the income for the site has been affected by the closure due to the pandemic and works.							
218	Homelessness Support								
219		Expenditure	892,890	783,445	883,856	250,439	1,116,293	332,849	
220		Income	-35,000	-35,000	-578,191	0	-586,229	-551,229	
221		Total Homelessness Support	857,890	748,445	305,664	250,439	530,064	-218,380	
222		Received grant income not budgeted for. Any unspent income at the end of the year will need to be accrued.							
223	Housing Advice								
224		Expenditure	350,160	350,100	60	0	350,095	-5	
225		Total Housing Advice	350,160	350,100	60	0	350,095	-5	
226		No Comments							
227	Housing Benefits								
228		Expenditure	28,810,350	28,404,864	9,106,297	154	28,575,657	170,793	
229		Income	-28,374,100	-28,374,100	-9,149,967	0	-28,454,062	-79,962	
230		Total Housing Benefits	436,250	30,764	-43,669	154	121,595	90,831	
231		Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. The projected outturn for agency costs remains the same as at P6 Monitoring at £109,764. It is anticipated that spending on other items will be reduced as a result of COVID, which offsets the agency overspend by a small sum. There remains more work to understand both Rent Allowances and Rent Rebates. The cost of paying Housing Benefit is broadly met by DWP Subsidy grant. Some work has been done, but more is needed to understand the interaction of overpayment recovery with the Subsidy, and the timing of payments.							
232	Housing Surveying								
233		Expenditure	781,310	665,395	467,365	308	692,451	27,056	
234		Income	-781,550	-781,550	-412,531	0	-781,550	0	
235		Total Housing Surveying	-240	-116,155	54,834	308	-89,099	27,056	
236		agency costs - 50% of this expenditure will be capitalised at year end - interim Surveying/Engineering Lead. Salary allocations under review at time of monitoring.							

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1	Revenue Account - Service Detail 202108							Appendix 2
2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
237	Land Charges							
238		Expenditure	252,390	234,916	157,001	292	226,017	-8,899
239		Income	-266,060	-266,060	-217,696	0	-294,536	-28,476
240		Total Land Charges	-13,670	-31,144	-60,695	292	-68,519	-37,375
241		Increased income noted						
242	Land Drainage							
243		Expenditure	294,970	294,970	81,119	4,050	212,492	-82,478
244		Total Land Drainage	294,970	294,970	81,119	4,050	212,492	-82,478
245		internal recharges - does not reflect actual - engineers timesheet allocation delayed.						
246	Leisure and Community							
247		Expenditure	124,940	115,108	69,641	3,355	122,652	7,545
248		Income	-9,580	-9,580	-5,253	0	-9,540	40
249		Total Leisure and Community	115,360	105,528	64,388	3,355	113,112	7,585
250		No Comments						
251	Leisure Management Contract							
252		Expenditure	3,370,340	3,301,929	1,832,425	55,083	3,290,801	-11,128
253		Income	-2,071,140	-2,071,140	-369,054	0	-1,275,072	796,068
254		Total Leisure Management Contract	1,299,200	1,230,789	1,463,370	55,083	2,015,729	784,940
255		Sites hit by covid closures affecting receipt of management fee and utility consumption and recharges. Awaiting details of revised utility rates to end of year. Covid impact has reduced management fee over the two year contract extension. Increase in electricity and gas prices with effect from 1st November. Sites hit by covid closures and management fee due for Apr to Oct period as a result. Revised reduced management fee for remaining five months of the year as a result of covid impact. Any further Covid closures will put further pressure on the position.						
256	Leisure Rangers							
257		Expenditure	231,260	168,033	135,138	256	192,465	24,432
258		Total Leisure Rangers	231,260	168,033	135,138	256	192,465	24,432
259		Had to rely on casual staff to cover vacancies during FG period. Query over the revised salary budget.						
260	Licensing							
261		Expenditure	356,129	305,170	187,675	21,829	358,318	53,147
262		Income	-193,990	-193,990	-172,963	0	-159,554	34,436
263		Total Licensing	162,140	111,181	14,713	21,829	198,764	87,583
264		Income around taxi fees and licence fees underachieving.						

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1	Revenue Account - Service Detail 202108							Appendix 2
2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
265	Millmead House							
266		Expenditure	1,720,859	1,721,621	786,856	2,829	1,689,087	-32,534
267		Income	-1,993,690	-1,993,690	-1,224,939	0	-1,970,569	23,121
268		Total Millmead House	-272,831	-272,069	-438,083	2,829	-281,482	-9,413
269		Salary allocations under review by Finance. Business rates actuals not in at point of review. Recharges over budget.						
270	MOT Bay							
271		Expenditure	156,280	108,466	62,200	0	110,523	2,057
272		Income	-154,070	-154,070	-55,505	0	-82,100	71,970
273		Total MOT Bay	2,210	-45,604	6,695	0	28,423	74,027
274		Income reduced due to lower staffing levels and impacts from covid						
275	North Downs Housing							
276		Expenditure	0	0	15,321	13,000	2,682	2,682
277		Income	0	0	0	0	0	0
278		Total North Downs Housing	0	0	15,321	13,000	2,682	2,682
279		No Comments						
280	Off Street Parking							
281		Expenditure	5,645,619	5,257,518	1,845,439	597,894	5,359,172	101,655
282		Income	-10,395,049	-10,395,049	-4,677,912	0	-7,551,378	2,843,671
283		Total Off Street Parking	-4,749,431	-5,137,532	-2,832,473	597,894	-2,192,206	2,945,326
284		Business rates, insurance, utilities and depreciation brought back to budget. Asset maintenance over budget to be covered in part by Car Parks Maintenance Reserve and budgets held by Asset Management. Continuing uncertainty over revenue due to Covid. Income projection as at period 8: £7.55m.						
285	On Street Parking							
286		Expenditure	1,489,930	1,151,447	703,778	150,750	1,201,690	50,243
287		Income	-1,826,680	-1,826,680	-928,373	0	-1,257,633	569,047
288		Total On Street Parking	-336,750	-675,233	-224,594	150,750	-55,943	619,290
289		Agency agreement (SCC) adjusted to zero, reflecting the likelihood of a deficit rather than any profit. Fees (PCNs) and Revenue (parking) have both been adjusted to reflect the impact of Covid						
290	Ordnance Survey and Mapping							
291		Expenditure	8,070	8,070	481	0	5,171	-2,899
292		Total Ordnance Survey and Mapping	8,070	8,070	481	0	5,171	-2,899
293		No Comments						
294	Park and Ride Service							
295		Expenditure	841,120	832,160	93,115	102,884	609,598	-222,562
296		Income	-37,500	-37,500	33,519	0	13,050	50,550
297		Total Park and Ride Service	803,620	794,660	126,634	102,884	622,648	-172,012
298		Onslow P & R subsidy to be waived for whole financial year. Spectrum - weekend service suspended						

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1	Revenue Account - Service Detail 202108							Appendix 2
2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
299	Parks Countryside Management							
300		Expenditure	1,931,846	1,850,456	781,021	44,362	1,800,772	-49,684
301		Income	-284,070	-284,070	-56,811	0	-219,795	64,275
302		Total Parks Countryside Management	1,647,776	1,566,386	724,210	44,362	1,580,977	14,591
303		Covid has affected income however further work required to accurately forecast, The structure of these codes, particularly the use of project codes for smaller sites make effective monitoring (and therefore forecasting) extremely challenging. Work is underway to address this but individual areas may not be reflective of costs incurred until this work is complete.						
304	Pest Control							
305		Expenditure	55,990	52,646	14,114	6,810	25,399	-27,247
306		Income	-55,000	-55,000	-30,280	0	-46,800	8,200
307		Total Pest Control	990	-2,354	-16,166	6,810	-21,401	-19,047
308		No Comments						
309	Private Sector Housing							
310		Expenditure	420,659	228,762	242,143	1,188	321,854	93,092
311		Income	-115,650	-115,650	-251,562	0	-51,349	64,301
312		Total Private Sector Housing	305,009	113,112	-9,419	1,188	270,504	157,392
313		Salaries to be confirmed, showing a pressure of £97k includes agency and casual staff and loss of income £64k						
314	Private Sector Housing Maintenance							
315		Expenditure	393,329	335,486	281,521	27,796	435,387	99,901
316		Income	-295,480	-295,480	-242,826	0	-363,845	-68,365
317		Total Private Sector Housing Maintenance	97,849	40,006	38,695	27,796	71,542	31,536
318		Waiting to find out final income to offset against overspend in service.						
319	Project Aspire							
320		Expenditure	0	0	4,404	0	2,776	2,776
321		Income	0	0	-769	0	-759	-759
322		Total Project Aspire	0	0	3,635	0	2,016	2,016
323		No Comments						
324	Public Conveniences							
325		Expenditure	305,259	301,914	191,590	3,621	360,447	58,533
326		Income	-12,050	-12,050	-8,033	0	-12,050	0
327		Total Public Conveniences	293,209	289,864	183,557	3,621	348,397	58,533
328		£15k project mangement costs associated with review. £55k overspent in premises repairs including significant vandalism and repairs to Stoke Park toilets						
329	Public Health							
330		Expenditure	84,350	87,069	50,250	220	87,415	346
331		Total Public Health	84,350	87,069	50,250	220	87,415	346
332		No Comments						

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
333	Refuse and Recycling							
334		Expenditure	4,694,750	4,608,938	3,180,867	13,556	4,839,101	230,163
335		Income	-765,140	-765,140	-376,657	0	-777,987	-12,848
336		Total Refuse and Recycling	3,929,610	3,843,798	2,804,210	13,556	4,061,114	217,316
337		Additional costs related to covid in staffing and agency lines.						
338	River Control							
339		Expenditure	27,240	26,870	16,206	0	29,088	2,218
340		Total River Control	27,240	26,870	16,206	0	29,088	2,218
341		No Comments						
342	Roads and Footpaths							
343		Expenditure	109,690	109,690	35,970	1,500	88,558	-21,132
344		Income	0	0	0	0	0	0
345		Total Roads and Footpaths	109,690	109,690	35,970	1,500	88,558	-21,132
346		No Comments						
347	Snow and Ice							
348		Expenditure	34,020	31,980	26,326	0	35,741	3,761
349		Income	-55,140	-55,140	0	0	-55,140	0
350		Total Snow and Ice	-21,120	-23,160	26,326	0	-19,399	3,761
351		No Comments						
352	SPA Sites							
353		Expenditure	76,050	76,050	31,134	13,757	60,222	-15,828
354		Income	-51,500	-51,500	-1,350,557	0	-1,353,462	-1,301,962
355		Total SPA Sites	24,550	24,550	-1,319,423	13,757	-1,293,240	-1,317,790
356		Difficult to forecast spend on SPA sites as expenditure and income may cover a number of years. The income will be transferred to reserves at the year end, the transfer is reflected in the reserve movements in the General Fund Summary.						
357	Street Cleansing							
358		Expenditure	2,206,980	2,068,255	1,324,859	11,630	2,142,488	74,234
359		Income	-181,560	-181,560	-105,854	0	-170,266	11,294
360		Total Street Cleansing	2,025,420	1,886,695	1,219,005	11,630	1,972,222	85,528
361		Budget virements for salaries still to be completed which will cover the overspend						
362	Street Furniture							
363		Expenditure	111,390	107,840	44,995	0	90,127	-17,713
364		Total Street Furniture	111,390	107,840	44,995	0	90,127	-17,713
365		No Comments						
366	Taxi Licensing							
367		Expenditure	216,860	169,780	94,399	855	196,266	26,486
368		Income	-124,200	-124,200	-115,477	0	-139,967	-15,767
369		Total Taxi Licensing	92,660	45,580	-21,078	855	56,298	10,719
370		No Comments						

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
371	Tourist Information Centre							
372		Expenditure	313,910	273,764	164,358	2,319	276,703	2,939
373		Income	-58,630	-58,630	-27,914	0	-43,715	14,914
374		Total Tourist Information Centre	255,280	215,134	136,445	2,319	232,988	17,854
375		No adjustments made in P8 due to further information being required to be able to inform budgets. No concerns about spend in this area for 21/22						
376	Town Centre CCTV							
377		Expenditure	100,700	100,700	45,729	10,217	91,230	-9,470
378		Total Town Centre CCTV	100,700	100,700	45,729	10,217	91,230	-9,470
379		No Comments						
380	Traveller Caravan Sites							
381		Expenditure	113,049	110,639	41,796	0	106,451	-4,188
382		Income	-210,090	-210,090	21,221	0	-215,978	-5,888
383		Total Traveller Caravan Sites	-97,041	-99,451	63,017	0	-109,527	-10,076
384		No Comments						
385	Vehicle Maintenance							
386		Expenditure	779,790	767,397	642,471	112,277	848,906	81,509
387		Income	-774,430	-774,430	-126,831	0	-848,281	-73,851
388		Total Vehicle Maintenance	5,360	-7,033	515,640	112,277	624	7,658
389		No Comments						
390	Waste and Fleet Business Development							
391		Expenditure	1,777,960	1,834,776	954,308	13,763	1,859,154	24,378
392		Income	-2,406,650	-2,406,650	-2,119,000	0	-2,571,235	-164,585
393		Total Waste and Fleet Business Development	-628,690	-571,874	-1,164,692	13,763	-712,081	-140,207
394		Increased levels of garden waste sales, but covid has affected trade waste services.						
395	Woking Road Depot							
396		Expenditure	726,489	669,590	289,963	11,902	632,001	-37,589
397		Income	-623,240	-623,240	-397,839	0	-609,254	13,986
398		Total Woking Road Depot	103,249	46,350	-107,875	11,902	22,747	-23,603
399		No Comments						
400	Woking Road Depot Stores							
401		Expenditure	94,340	60,872	32,527	0	55,662	-5,209
402		Income	-94,450	-94,450	-53,862	0	-89,342	5,108
403		Total Woking Road Depot Stores	-110	-33,578	-21,335	0	-33,680	-102
404								
405		Total Service Delivery Directorate	16,073,142	13,392,126	13,748,714	2,876,586	18,523,397	5,131,271
406								

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance	
407	Strategy Directorate								
408	About Guildford								
409		Expenditure	56,400	13,410	2,140	0	13,208	-202	
410		Income	-4,500	-4,500	0	0	0	4,500	
411		Total About Guildford	51,900	8,910	2,140	0	13,208	4,298	
412		No Comments							
413	Business Forum								
414		Expenditure	26,850	25,310	15,450	850	30,520	5,210	
415		Income	-30	-30	0	0	-15	15	
416		Total Business Forum	26,820	25,280	15,450	850	30,505	5,225	
417		No Comments							
418	Citizens Advice Bureau								
419		Expenditure	284,710	284,710	300,868	0	301,300	16,589	
420		Total Citizens Advice Bureau	284,710	284,710	300,868	0	301,300	16,589	
421		No Comments							
422	Civic Expenses								
423		Expenditure	211,110	214,130	98,850	1,791	182,649	-31,481	
424		Total Civic Expenses	211,110	214,130	98,850	1,791	182,649	-31,481	
425		It was agreed in January 2021 that we would not require the Mayor's Theme budget moving forward and no monies would be spent against the budget in 2021-22, and this is the cause of the major variance.							
426	Climate Change								
427		Expenditure	229,330	260,704	88,854	16,953	159,600	-101,104	
428		Income	-184,300	-184,300	-69,167	0	-174,263	10,037	
429		Total Climate Change	45,030	76,404	19,687	16,953	-14,663	-91,067	
430		Work ongoing to make this budget as accurate as possible; salary corrections reviewed; salary savings should show through reflecting vacancies; Salix credits now done; still to do are FiTs payments to ensure accurate reflection; as part of Savings Strategy, Consultancy budget was allocated towards saving in central pot, revised to be in line with budget							
431	Community Development								
432		Expenditure	150,770	133,409	81,331	260,652	134,589	1,180	
433		Income	0	0	-6,705	0	-1,589	-1,589	
434		Total Community Development	150,770	133,409	74,626	260,652	133,000	-409	
435		No Comments							
436	Community Lottery								
437		Expenditure	2,900	2,900	692	0	1,850	-1,050	
438		Income	-3,000	-3,000	-2,338	0	-3,000	0	
439		Total Community Lottery	-100	-100	-1,646	0	-1,150	-1,050	
440		No Comments							

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
476	Events							
477		Expenditure	15,450	16,791	14,237	439	20,358	3,567
478		Income	-9,000	-9,000	-33,645	0	-13,090	-4,090
479		Total Events	6,450	7,791	-19,408	439	7,267	-523
480		No Comments						
481	Grants to Voluntary Organisations							
482		Expenditure	483,540	478,080	127,044	91,132	432,559	-45,521
483		Income	0	0	-5,976	0	-5,976	-5,976
484		Total Grants to Voluntary Organisations	483,540	478,080	121,068	91,132	426,583	-51,497
485		Aiming to achieve a saving of approximately £50-£60,000.						
486	Housing Outside the HRA							
487		Expenditure	66,730	66,730	85,170	0	98,210	31,480
488		Income	-7,100	-7,100	-45,737	0	-50,710	-43,610
489		Total Housing Outside the HRA	59,630	59,630	39,433	0	47,499	-12,131
490								
491	Industrial Estates							
492		Expenditure	560,839	551,539	210,149	43,085	608,621	57,082
493		Income	-3,148,420	-3,148,420	-2,189,581	0	-3,585,772	-437,352
494		Total Industrial Estates	-2,587,581	-2,596,881	-1,979,432	43,085	-2,977,151	-380,270
495		Rental income has been adjusted.						
496	Investment Properties							
497		Expenditure	315,740	300,780	178,035	17,040	332,594	31,814
498		Income	-5,005,940	-5,005,940	-2,966,130	0	-5,386,326	-380,386
499		Total Investment Properties	-4,690,200	-4,705,160	-2,788,095	17,040	-5,053,733	-348,572
500		Rental income has been adjusted.						
501	Lead Specialist - Information Governance							
502		Expenditure	76,940	83,165	69,151	7,292	84,315	1,151
503		Income	-72,610	-72,610	-48,407	0	-72,610	0
504		Total Lead Specialist - Information Governance	4,330	10,555	20,744	7,292	11,705	1,150
505								
506	Leisure Grants to Voluntary Organisations							
507		Expenditure	393,060	393,060	264,598	128	367,820	-25,240
508		Total Leisure Grants to Voluntary Organisations	393,060	393,060	264,598	128	367,820	-25,240
509		Savings due to reduced grants.						

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2	Service	Revenue Classification	Original Budget	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
510	Major Projects							
511		Expenditure	629,950	1,499,899	592,462	718,805	1,752,249	252,351
512		Total Major Projects	629,950	1,499,899	592,462	718,805	1,752,249	252,351
513		Revised budget need to be updated for consultant costs as £743,494 will be funded from reserves for consultant costs for GERP (£466,798) and Spectrum (£276,696). Unbudgeted agency costs £303,000 are partially mitigated by salary saving of (£113,000) and underspend on consultancy costs of (£113,000).						
514	Markets							
515		Expenditure	28,400	24,836	8,873	1,770	24,962	126
516		Income	-32,000	-32,000	-24,683	0	-32,000	0
517		Total Markets	-3,600	-7,164	-15,810	1,770	-7,038	126
518		No Comments						
519	Other Property							
520		Expenditure	480,400	480,400	359,086	12,089	657,832	177,433
521		Income	-1,077,670	-1,077,670	-814,027	0	-1,104,980	-27,310
522		Total Other Property	-597,270	-597,270	-454,942	12,089	-447,148	150,122
523		Rental income has been adjusted but still needs work to reflect correct predicted outturn. There is currently an overspend of c£150K showing on this cost centre due to a misalignment of the depreciation fixed cost for New House. It is believed this maybe due to the purchase price needing to be written off over the next few years as it is identified for demolition for the GER project.						
524	Planning Policy							
525		Expenditure	1,376,990	1,156,896	612,542	1,543	966,912	-189,984
526		Income	-760	-760	-339	0	-20,607	-19,847
527		Total Planning Policy	1,376,230	1,156,136	612,203	1,543	946,305	-209,830
528		Conservation and design posts filled from October 2021. Delay to delivery of 3 Neighbourhood plans results in delay to income expectation. Consultants spend is also delayed in part as result of delay to LP consultation timetable. Additional cost of £7500 re consultants fees for Mary Cook re review/update to the Local Plan. Printing savings. Inspector costs savings as process delayed.						
529	Public Relations							
530		Expenditure	275,629	635,162	504,500	1,451	628,073	-7,089
531		Total Public Relations	275,629	635,162	504,500	1,451	628,073	-7,089
532		Overspend showing due to incorrect salary allocations to this cost centre.						
533	Tourism & Development							
534		Expenditure	536,733	353,655	165,117	2,235	299,664	-53,991
535		Income	-135,680	-135,680	-2,458	0	-72,611	63,070
536		Total Tourism & Development	401,053	217,975	162,659	2,235	227,053	9,078
537								
538	Town Centre Management							
539		Expenditure	84,290	78,203	48,643	0	74,367	-3,836
540		Income	-193,130	-193,130	0	0	-23,130	170,000
541		Total Town Centre Management	-108,840	-114,927	48,643	0	51,237	166,164
542		Reduced sponsorship income reported to CMT.						

