

Appendix 2

Detailed Budget Adjustments

Febraury 2023 budget	July 2023 Budget	Budget adjustment
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Recharges: accounting errors

2,217,225	3,274,696	1,057,471
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Environmental Control - contractors budget align	0	45,000	45,000
Not valid recharge	(17,940)	0	17,940
Other minor growth/savings	0	(30)	(30)
Printing & Photocopy - budget align	163,535	66,500	(97,035)
Procurement savings target not substantiated	(401,497)	0	401,497
Recharge error - depot	(593,990)	(532,781)	61,209
Recharge error - Engineering	0	145,700	145,700
Recharge error - fleet admin	(24,186)	(157,420)	(133,234)
Recharge error - Overcharged Procurement	915,421	880,482	(34,939)
Recharge error - Performance management		226,940	226,940
Recharge error - printing	(219,500)	(88,705)	130,795
Recharge error - recharge credit no longer required without debit	(28,210)	0	28,210
Recharge error - repair vehicles	223,242	(107,802)	(331,044)
Recharge error - snow & ice	(55,140)	(43,205)	11,935
Recharge error - snow and Ice		31,466	31,466
Recharge error - transport plan	(5,880)	0	5,880
Recharge error - Transport Pool Hire	2,261,370	2,808,551	547,181

Planning - additional staff

460,535	1,160,535	700,000
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Establishment register aligned to budget

0	267,000	267,000
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Collection fund - council tax deficit not included in Feb budget

0	140,061	140,061
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Depreciation error, should net out to zero

(8,789,970)	(8,772,936)	17,034
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Corporate expenditure - net adjustment

3,621,591	3,512,380	(109,211)
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Bank charges aligned to cost	177,480	256,500	79,020
Housing Benefits - external audit cost increase	28,350	43,000	14,650
Business Rates on corporate properties budget alignment	0	(83,503)	(83,503)
Caseworker - ICT hardware	0	50,000	50,000
Corporate - Never had interns	22,110	0	(22,110)
Corporate - subscriptions budget align	5,000	16,314	11,314
Franking - budget align	130,580	55,180	(75,400)
Guildford and Waverley Collaboration savings target alignment	(210,000)	0	210,000
Handyperson - recharges	(24,000)	(44,000)	(20,000)
ICT - software and support	1,671,893	1,373,600	(298,293)
ICT - telephones and broadband	204,471	181,120	(23,351)
Insurance - budget aligned to 2023/24 proposal	1,059,831	1,126,660	66,829
Other minor growth/savings	40,862	31,071	(9,791)
Other Staff cost - central budget	462,368	477,151	14,783
Printing & Photocopy - budget align	55,900	20,570	(35,330)
Salix Carbon Trust budget alignment	(50,000)	(31,000)	19,000
Stationery - Budget align	45,757	39,717	(6,040)
Other minor growth/savings	990	0	(990)

Asset Management - recharge to capital

(109,379)	(250,000)	(140,621)
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HRA share of interest earned

1,593,180	1,375,960	(217,220)
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Utilities - market recovered

3,479,687	2,435,011	(1,044,676)
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HRA recharge: basis adjustment

1,991,053	850,846	(1,140,207)
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Legal - recharge 2 full time staff to HRA	0	(104,528)	(104,528)
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Insurance Recharge to HRA	(57,320)	(570,156)	(512,836)
IT renewals fund recharge removed	47,400	(48,391)	(95,791)
Joint Management Team Recharge to HRA		(216,980)	(216,980)
Pension Fund back funding - HRA proportion	2,000,974	1,790,901	(210,073)

Directorates controllable budgets - net adjustments

Assets and Property

	(2,343,022)	(2,677,401)	(334,379)
Asset Maintenance on central reserve	2,316,006	1,911,132	(404,874)
Engineering - Millmead weirs river control	16,500	21,840	5,340
Engineering - Water course maintenance	33,200	46,200	13,000
Industrial Estates - income	0	(16,126)	(16,126)
Investment Property - building expense align with service charge	5,100	20,000	14,900
Millmead House - cleaning	3,240	300	(2,940)
Millmead House - equipment	19,670	9,670	(10,000)
Millmead House - no longer canteen	14,430	1,000	(13,430)
Millmead House - postage alignment	3,840	0	(3,840)
Millmead House - Surrey Lifelong Learning terminated	14,200	0	(14,200)
Other minor growth/savings	(4,797,866)	(4,802,277)	(4,411)
Property - condition survey alignment	15,400	8,000	(7,400)
Property - Income Recovery budget align	(59,120)	(69,321)	(10,201)
Property - Rental Income alignment	(16,500)	0	16,500
Property - Valuers Fees (Midleton and on lease renewal)	105,000	192,000	87,000
Slyfield Industrial - consultancy	9,200	0	(9,200)
Staff Travel	1,200	180	(1,020)
Toll House Turbine - income down until fixed	(26,522)	1	26,523

Commercial Services

	(4,371,348)	(4,260,324)	111,024
Advertising and publications alignment	15,340	5,200	(10,140)
Building Control - consultant pick up regular work	20,000	40,000	20,000
Building Control - subscriptions budget alignment	3,710	7,710	4,000
Car Parks Admin - budget align ground maintenance	20,400	0	(20,400)
Events - new pricing structure	(35,001)	(45,001)	(10,000)
Events - UK transparency fund grant (Visit Surrey/Business Support)	0	(25,000)	(25,000)
G Live - Profit share budget alignment	(31,827)	(56,827)	(25,000)
G Live - subsidy to Trafalgar Theatres budget alignment	257,330	275,000	17,670
Guildford House - budget alignment	(48,981)	(8,756)	40,225
Guildford in Bloom - transition complete	1,350	0	(1,350)
Guildhall - budget alignment	(17,604)	(4,128)	13,476
Museum - budget alignment	15,030	8,968	(6,062)
Off street - cleaning markets as trader do own cleaning	26,500	0	(26,500)
Off street - general upkeep saving	35,100	16,300	(18,800)
Off street - Income Bright Hill closing mid year	(7,373)	2,627	10,000
Off street - income due to close mid year - North St	(11,507)	(10,007)	1,500
Off street - income due to close mid year - Old Police Stn	(7,169)	(5,669)	1,500
Off street - income Farnham Rd Mscp due to temp close of railway station parking	(1,404,936)	(1,704,936)	(300,000)
Off street - Income increase over sites	(51,224)	(69,945)	(18,721)
Off street - income on WBC offstreet	0	(70,000)	(70,000)
Off street - Income York Road Mscp due to change commuter work patterns	(1,218,779)	(818,779)	400,000
Off street - Millmead income NHS give back spaces	(51,175)	(67,355)	(16,180)
Off street - Portsmouth Rd income	(336,817)	(362,817)	(26,000)
Off street - rent payable Commercial Rd close mid year	40,800	20,000	(20,800)
Off street - services budget align	6,600	17,600	11,000
Off street - Tesla charging Point income Spectrum park and ride	0	(12,000)	(12,000)
Other minor growth/savings	(157,544)	(162,429)	(4,885)
Park and Ride Service contribution to SCC/transport provision	139,500	192,000	52,500
Spectrum - budget alignment	12,000	0	(12,000)

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Spectrum - consultancy dilapidations, Specturm 2	5,040	17,040	12,000
Spectrum - contract extended rates	(860,790)	(910,040)	(49,250)
Spectrum - expenses recovered	(822,200)	(731,500)	90,700
Spectrum - utility recharge on mobile mass budget alignment	(44,580)	(17,580)	27,000
Woodbridge Road - budget alignements	18,458	0	(18,458)
Woodbridge Road - lease cover losses	119,000	220,000	101,000
Communication & Customer Services	48,817	140,850	92,033
Caseworker - consultancy needed only for restructur	11,000	0	(11,000)
Caseworker - rebate on procurement card budget align	(5,950)	0	5,950
ICT - no longer subscribe to SE Employers	6,250	650	(5,600)
ICT - penetration test for Cyber essentials	750	7,920	7,170
ICT - Salesforce support	0	102,000	102,000
Other minor growth/savings	2,037	1,170	(867)
Public Relations - budget align	18,000	11,000	(7,000)
Reprographics - budget align to contract on machines	2,700	15,700	13,000
Shreding - budget alignment	6,610	2,110	(4,500)
Staff travel - budget align	7,420	300	(7,120)
Community Services	(256,492)	(115,477)	141,015
Advertising and publications - budget alignment	4,230	200	(4,030)
Care and repair - 3rd party contractors	0	30,000	30,000
Careline - income down with fewer customers	(385,234)	(300,234)	85,000
Community Development - no longer subsidised Southway Bike Project	5,100	0	(5,100)
Community Hub - income budget align	(45,767)	(11,825)	33,942
Community Hub - misc day services income budget align	(17,940)	(1,800)	16,140
Community Hubs, Meals - Catering food inflation	154,320	175,000	20,680
Community Safety - domestic abuse grant	0	(20,000)	(20,000)
Community Safety - Events	44,070	30,765	(13,305)
Community Safety - Partnerships	32,100	20,000	(12,100)
Community Transport - income budget align	(81,764)	(51,764)	30,000
Community Wellbeing - Equipment budget align	0	5,000	5,000
Community Wellbeing - income	0	(7,500)	(7,500)
Fire Protection - budget align	1,365	4,600	3,235
Grant income - Careline and Community transport budget align	(41,830)	(84,030)	(42,200)
Handyperson - materials budget align	18,000	4,000	(14,000)
Handyperson - sales to WBC	(40,314)	(65,314)	(25,000)
Handyperson - service from depot	12,210	112,210	100,000
Other minor growth/savings	(16,131)	(28,020)	(11,889)
Overtime, casuals and agency	82,728	67,000	(15,728)
Play development - catering budget align	4,200	0	(4,200)
Safer Guildford Partnership - grant	14,165	6,235	(7,930)
Environmental Services	1,850,822	1,699,048	(151,774)
Cemeteries & crematorium - agency for business continuity	0	24,000	24,000
Cemeteries & crematorium - casuals	(19,500)	10,500	30,000
Cemeteries & crematorium - contractor to unlock and lock	0	13,166	13,166
Cemeteries & crematorium - ground maintenance	1,630	8,630	7,000
Cemeteries & Crematorium - income align	(22,005)	1,054	23,059
Cemeteries & crematorium - other	18,550	20,480	1,930
Cemeteries & crematorium - webcast, music, pool and water, ft, cctv	0	65,544	65,544
Fleet - equipment budget align	10,000	0	(10,000)
Fleet - services budget align	34,400	13,399	(21,001)
Garden Waste - agency	140,800	40,800	(100,000)
MOT - equipment budget align	6,460	2,000	(4,460)
MOT - Income align	(65,000)	(75,000)	(10,000)

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Detailed Budget Adjustments	February 2023 budget	July 2023 Budget	Budget adjustment
MOT - services budget align	0	2,500	2,500
MOT bay - overtime & agency	7,240	3,500	(3,740)
Other minor growth/savings	63,815	57,130	(6,685)
Parks & Countryside - clothing and uniforms	17,300	13,000	(4,300)
Parks & Countryside - equipment	83,630	15,110	(68,520)
Parks & Countryside - external services	134,840	101,290	(33,550)
Parks & Countryside - external vehicle hire	5,500	13,000	7,500
Parks & Countryside - income budget align	(129,899)	(99,957)	29,942
Parks & Countryside - income SCC	(337,817)	(348,817)	(11,000)
Parks & Countryside - income Surrey roundabout sponsorship	(59,570)	(42,570)	17,000
Parks & Countryside - overtime	12,526	6,526	(6,000)
Parks & Countryside - Pesticide Free Guildford	305,858	377,858	72,000
Parks & Countryside - Stoke Park paddling pool chemicals	3,060	11,060	8,000
Parks & Countryside - Stoke Park pest control	1,000	5,000	4,000
Parks & Countryside - waste removal	20,630	20,230	(400)
Refuse - advertising	13,000	3,000	(10,000)
Refuse - agency	480,600	450,000	(30,600)
Refuse - external vehicle hire with breakdowns	8,190	15,190	7,000
Refuse - fuel	599,066	502,531	(96,535)
Refuse - other budget alignments	12,990	0	(12,990)
Refuse - overtime (incl additional bank holiday)	173,104	223,104	50,000
Street cleansing - budget align	148,280	93,000	(55,280)
Vehicle workshop - equipment and services	185,090	159,090	(26,000)
Vehicle workshop - selling fuel to contractors	0	(10,000)	(10,000)
Woking Rd Depot - rent income from cottage now demolished	(14,410)	0	14,410
Woking Rd Depot - staff onsite to do ground maintenance	11,465	0	(11,465)
Woking Rd Depot - waste removal budget align	0	3,700	3,700
Finance	(260,116)	(328,824)	(68,708)
Benefit - LA AHP funding	0	(31,625)	(31,625)
Benefits - CIPFA on demand	0	31,625	31,625
Benefits - DWP & LCTS grant	(344,100)	(317,316)	26,784
Benefits - no longer need for auditors to do a pre-check	8,000	0	(8,000)
Benefits - shredding budget align	2,520	320	(2,200)
ICT -BW consultancy budget align	272,250	150,000	(122,250)
Other minor growth/savings	45,640	43,590	(2,050)
Revenues - BEIS grants	(227,327)	(217,118)	10,209
Revenues - BID income recovery	(27,850)	(22,000)	5,850
Revenues - external services budget align	8,640	3,090	(5,550)
Revenues - overtime for annual billing	0	3,000	3,000
Revenues - postage budget align	2,110	27,610	25,500
Housing Services	415,020	(404,483)	(819,503)
Building maintenance - agency	40,700	0	(40,700)
Building maintenance - equipment budget align	5,000	2,500	(2,500)
Building maintenance - never had income	(38,787)	0	38,787
Homelessness - budget alignments	19,330	4,190	(15,140)
Homelessness - grant was not in budget	0	(445,173)	(445,173)
HRA staff maintaining Housing Register - never been charged	350,000	0	(350,000)
Old Manor House - income budget align	(6,700)	0	6,700
Other minor growth/savings	5,477	7,000	1,523
Town Centre CCTV - budget align	40,000	27,000	(13,000)
Legal & Democratic Services	(98,076)	(110,839)	91,765
Electoral - grant not confirmed	(20,000)	0	20,000
Electoral - Services budget align	20,690	690	(20,000)

**Appendix 2
Budget**

Detailed Budget Adjustments

	February 2023 budget	July 2023 Budget	Budget adjustment
Legal - electron publications budget align	28,200	32,200	4,000
Legal - income from s106 & unilater planning doing self	(148,526)	(48,526)	100,000
Other minor growth/savings	21,560	9,325	(12,235)

Organisational Development

	130,260	223,695	93,435
Corporate - Verto software	0	35,000	35,000
HR - DBS checks	0	3,700	3,700
HR - Max Cross - BW HR support	0	45,000	45,000
Insurance - staff budget align	0	7,500	7,500
Other minor growth/savings	130,260	128,995	(1,265)
Surrey Learn Partnership - budget align	0	3,500	3,500

Planning & Development

	(1,768,433)	(1,581,800)	186,633
Development Control - Staff advertising 32% increase applications	25,000	40,000	15,000
Development Control - consultant on major applications	21,000	35,000	14,000
Development Control - pre apps stopped until Q2	(1,859,100)	(1,664,100)	195,000
Development Control - staff cost/training	4,967	0	(4,967)
Development Control - Transport Allowances no cost	39,000	6,000	(33,000)
Other minor growth/savings	700	1,300	600

Regeneration & Planning Policy

	323,375	270,660	(52,715)
Business - Rotunda rent income budget align	(8,380)	0	8,380
Local Plan - no inspector cost	25,000	0	(25,000)
Major Projects - consultancy	299,160	269,160	(30,000)
Other minor growth/savings	7,595	1,500	(6,095)

Regulatory Services

	21,092	(283,177)	(304,269)
Civil - Emergencies Joint contract with WBC	36,225	25,825	(10,400)
Dog Control - budget alignments	13,788	1,948	(11,840)
Environmental Control - Air Quality Action Planning	59,500	19,500	(40,000)
Environmental Control - contractors budget align	135,000	70,000	(65,000)
Environmental Control - noise meter equipment	28,500	15,000	(13,500)
H&S - budget for unknow risks released	15,100	10,050	(5,050)
Licence Fee - income budget align	(205,804)	(190,804)	15,000
Other minor growth/savings	32,236	21,565	(10,671)
Pest Control - budget align	29,581	(609)	(30,190)
Private sector housing std - bathing advisor	0	7,000	7,000
Private sector housing std - income due to additional HMOs, mould	(106,302)	(250,000)	(143,698)
Private sector housing std - income recovery budget align	(15,450)	0	15,450
Taxi licence - income private hire	(2,652)	(18,652)	(16,000)
Taxi licence - Medical consultant	1,370	6,000	4,630

Total budget adjustments

(1,485,814)