

COMMUNITY SERVICES DIRECTORATE

Service	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	10,261,200	10,418,567	157,367	
Income	(6,046,820)	(6,419,338)	(372,518)	
Total Directly Controllable (Income)/Expenditure	4,214,380	3,999,229	(215,151)	
Indirect Expenditure	1,186,940	1,189,136	2,196	
Net (Income)/Expenditure	5,401,320	5,188,365	(212,955)	
BUILDING MAINTENANCE				
Direct Expenditure	2,652,540	2,893,828	241,288	Reflecting the value of work recharged to the HRA
Income	(2,705,070)	(2,946,247)	(241,177)	Reflecting the value of work recharged to the HRA
Total Directly Controllable (Income)/Expenditure	(52,530)	(52,419)	111	
Indirect Expenditure	78,000	78,024	24	
Net (Income)/Expenditure	25,470	25,605	135	
GYPSY CARAVAN SITES				
Direct Expenditure	149,160	77,032	(72,128)	Reduced utility costs and a lower level of repair expenditure have been included in the projection.
Income	(168,820)	(150,219)	18,601	
Total Directly Controllable (Income)/Expenditure	(19,660)	(73,187)	(53,527)	
Indirect Expenditure	13,390	13,222	(168)	
Net (Income)/Expenditure	(6,270)	(59,965)	(53,695)	
CITIZENS ADVICE BUREAU				
Direct Expenditure	283,150	283,418	268	
Total Directly Controllable (Income)/Expenditure	283,150	283,418	268	
Indirect Expenditure	590	590	0	
Net (Income)/Expenditure	283,740	284,008	268	No comment required

CIVIL EMERGENCIES

Direct Expenditure	70,000	71,199	1,199	
Total Directly Controllable (Income)/Expenditure	70,000	71,199	1,199	
Indirect Expenditure	6,530	6,530	0	
Net (Income)/Expenditure	76,530	77,729	1,199	No comment required

COMMUNITY SERVICES

Direct Expenditure	180,000	376,832	196,832	Expenditure funded from reserve in respect of Partnership Prevention grant from Surrey County Council totalling £196,000.
Income	(180,000)	(180,000)	0	
Total Directly Controllable (Income)/Expenditure	0	196,832	196,832	
Net (Income)/Expenditure	0	196,832	196,832	

DAY SERVICES

Direct Expenditure	725,420	714,814	(10,606)	A reduction in salary costs as a result of vacant posts and salary allocation changes totalling £10,800
Income	(259,200)	(238,591)	20,609	A reduction in rental income of £10,400 as previous tenant, Crossroads Care Surrey has vacated Park Barn Centre. Lower than anticipated refreshment sales of £22,000, offset by unbudgeted income from Surrey County Council of £12,500.
Total Directly Controllable (Income)/Expenditure	466,220	476,223	10,003	
Indirect Expenditure	141,160	142,210	1,050	
Net (Income)/Expenditure	607,380	618,433	11,053	

EMERGENCY COMMUNICATIONS SYSTEM

Direct Expenditure	279,270	250,597	(28,673)	Amendment in employee hours combined with a vacant post has resulted in an underspend of £15,800. Reduction in the number of alarms purchased, as a result of increased recycling of existing units £10,000.
Income	(371,840)	(396,598)	(24,758)	Unbudgeted income received from Surrey County Council (previously stated contributions would cease £35,000) offset by reduced income for equipment £10,000.
Total Directly Controllable (Income)/Expenditure	(92,570)	(146,001)	(53,431)	
Indirect Expenditure	52,810	52,898	88	
Net (Income)/Expenditure	(39,760)	(93,103)	(53,343)	

EMI SERVICES

Direct Expenditure	147,080	152,277	5,197	Unachieved vacancy credit £2,500, combined with agency costs incurred to cover a period of sick leave.
Income	(185,000)	(178,255)	6,745	Amended agreement with Surrey County Council has resulted in a reduction in income of £6,700.
Total Directly Controllable (Income)/Expenditure	(37,920)	(25,978)	11,942	
Indirect Expenditure	12,100	12,238	138	
Net (Income)/Expenditure	(25,820)	(13,740)	12,080	

ENVIRONMENTAL CONTROL

Direct Expenditure	411,900	403,287	(8,613)	Reduced salary costs as a result of vacant posts totalling £22,000, offset by an increase in welfare funeral costs totalling £12,000.
Income	(24,440)	(30,642)	(6,202)	Income recovered from the estate of the deceased to meet the cost of a welfare funeral.
Total Directly Controllable (Income)/Expenditure	387,460	372,645	(14,815)	
Indirect Expenditure	72,110	72,183	73	
Net (Income)/Expenditure	459,570	444,828	(14,742)	

SURREY FAMILY SUPPORT PROGRAMME

Direct Expenditure	247,500	249,834	2,334	
Income	(200,000)	(274,871)	(74,871)	Grant income from Surrey County Council received in advance to support the family support programme, to be transferred to reserve.
Total Directly Controllable (Income)/Expenditure	47,500	(25,037)	(72,537)	
Indirect Expenditure	56,830	56,854	24	
Net (Income)/Expenditure	104,330	31,817	(72,513)	

FOOD AND SAFETY SERVICES

Direct Expenditure	284,390	276,978	(7,412)	Reduced salary costs as a result of vacant posts.
Income	(1,900)	(1,900)	0	
Total Directly Controllable (Income)/Expenditure	282,490	275,078	(7,412)	
Indirect Expenditure	89,100	89,180	80	
Net (Income)/Expenditure	371,590	364,258	(7,332)	

HEALTH AND SAFETY

Direct Expenditure	111,300	114,056	2,756	
Income	(128,480)	(128,390)	90	
Total Directly Controllable (Income)/Expenditure	(17,180)	(14,334)	2,846	
Indirect Expenditure	18,580	18,612	32	
Net (Income)/Expenditure	1,400	4,278	2,878	No comment required

HOUSING SURVEYING SERVICES

Direct Expenditure	648,020	549,232	(98,788)	There are salary savings of £39,000 due to vacant posts and savings associated with Legionella works contract.
Income	(603,830)	(603,830)	0	
Total Directly Controllable (Income)/Expenditure	44,190	(54,598)	(98,788)	
Indirect Expenditure	51,990	51,998	8	
Net (Income)/Expenditure	96,180	(2,600)	(98,780)	

GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY

Direct Expenditure	510,350	500,483	(9,867)	Reduced salary costs as a result of vacant posts.
Income	(116,080)	(116,079)	1	
Total Directly Controllable (Income)/Expenditure	394,270	384,404	(9,866)	
Indirect Expenditure	7,180	7,196	16	
Net (Income)/Expenditure	401,450	391,600	(9,850)	

HOME FARM ESTATE, EFFINGHAM

Direct Expenditure	48,400	45,842	(2,558)	
Income	(10,290)	(10,578)	(288)	
Total Directly Controllable (Income)/Expenditure	38,110	35,264	(2,846)	
Indirect Expenditure	21,540	21,971	431	
Net (Income)/Expenditure	59,650	57,235	(2,415)	No comment required

HOMELESSNESS AND EMERGENCY ACCOMMODATION

Direct Expenditure	709,520	707,676	(1,844)	
Income	(22,500)	(16,554)	5,946	
Total Directly Controllable (Income)/Expenditure	687,020	691,122	4,102	
Indirect Expenditure	78,180	78,212	32	
Net (Income)/Expenditure	765,200	769,334	4,134	No comment required

HOUSING ADVICE

Direct Expenditure	286,000	286,000	0	
Total Directly Controllable (Income)/Expenditure	286,000	286,000	0	
Net (Income)/Expenditure	286,000	286,000	0	No comment required

AFFORDABLE HOUSING DEVELOPMENT

Direct Expenditure	164,430	143,776	(20,654)	Saving associated with a vacant post.
Total Directly Controllable (Income)/Expenditure	164,430	143,776	(20,654)	
Indirect Expenditure	51,020	51,052	32	
Net (Income)/Expenditure	215,450	194,828	(20,622)	

LICENSING SERVICES

Direct Expenditure	125,620	131,756	6,136	Implementation of a new staffing structure requiring the short term use of agency staff to cover substantive posts.
Income	(150,470)	(158,297)	(7,827)	Anticipated additional income of £7,800
Total Directly Controllable (Income)/Expenditure	(24,850)	(26,541)	(1,691)	
Indirect Expenditure	63,190	63,230	40	
Net (Income)/Expenditure	38,340	36,689	(1,651)	

COMMUNITY MEALS AND TPT

Direct Expenditure	822,620	769,438	(53,182)	Reduction in salary costs £52,600 relating to vacant posts, as a result of on-going service review and changes to salary allocations. Lower than anticipated transport related expenditure as a result of fuel prices and repairs attributable to a newer fleet £21,500. Increase in food purchases of £9,500 as a consequence of a freezer failure (not covered by insurance)
Income	(287,640)	(311,885)	(24,245)	Additional unbudgeted grant from Surrey County Council for Community Vehicles £39,800 (previously advised by SCC wouldn't be received) offset by reduced refreshment sales of £15,000.
Total Directly Controllable (Income)/Expenditure	534,980	457,553	(77,427)	
Indirect Expenditure	69,600	69,672	72	
Net (Income)/Expenditure	604,580	527,225	(77,355)	

HOUSING OUTSIDE THE HRA

Direct Expenditure	5,880	51,279	45,399	Consultancy costs to explore housing delivery options, to be funded from invest to save reserve.
Income	(15,310)	(22,280)	(6,970)	
Total Directly Controllable (Income)/Expenditure	(9,430)	28,999	38,429	
Indirect Expenditure	76,110	76,158	48	
Net (Income)/Expenditure	66,680	105,157	38,477	

PEST CONTROL

Direct Expenditure	81,510	83,634	2,124	
Income	(60,000)	(70,000)	(10,000)	Anticipated additional income for pest control services.
Total Directly Controllable (Income)/Expenditure	21,510	13,634	(7,876)	
Indirect Expenditure	9,960	9,984	24	
Net (Income)/Expenditure	31,470	23,618	(7,852)	

PRIVATE SECTOR HOUSING

Direct Expenditure	635,540	624,515	(11,025)	Reduced salary costs of £37,600 relating to the on-going service review. Increase in projects undertaken by the Handyperson service has resulted in additional material costs of £4,500. Winter warmth scheme expenditure, fully funded by Surrey County Council of £12,000. Consultancy advice of £10,000 to be funded from carry forward reserve.
Income	(301,180)	(323,829)	(22,649)	Grant to cover Winter warmth scheme of £12,000, combined with the recovery of costs from Handyperson service £10,000.
Total Directly Controllable (Income)/Expenditure	334,360	300,686	(33,674)	
Indirect Expenditure	123,020	123,060	40	
Net (Income)/Expenditure	457,380	423,746	(33,634)	

PUBLIC HEALTH

Direct Expenditure	72,680	74,462	1,782	
Income	0	(935)	(935)	
Total Directly Controllable (Income)/Expenditure	72,680	73,527	847	
Indirect Expenditure	7,010	7,026	16	
Net (Income)/Expenditure	79,690	80,553	863	

COMMUNITY SAFETY WARDENS

Direct Expenditure	336,160	342,024	5,864
Income	0	(2,271)	(2,271)
Total Directly Controllable (Income)/Expenditure	336,160	339,753	3,593
Indirect Expenditure	37,000	37,016	16
Net (Income)/Expenditure	373,160	376,769	3,609

TAXI LICENSING AND PRIVATE HIRE VEHICLES

Direct Expenditure	272,760	244,298	(28,462)	Saving associated with vacant posts totalling £31,500.
Income	(254,770)	(257,087)	(2,317)	
Total Directly Controllable (Income)/Expenditure	17,990	(12,789)	(30,779)	
Indirect Expenditure	49,940	50,020	80	
Net (Income)/Expenditure	67,930	37,231	(30,699)	

CORPORATE DIRECTORATE

Service	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	4,648,878	4,733,846	84,968	
Income	(2,354,240)	(2,395,892)	(41,652)	
Total Directly Controllable (Income)/Expenditure	2,294,638	2,337,954	43,316	
Indirect Expenditure	1,404,750	1,401,093	(3,657)	
Net (Income)/Expenditure	3,699,388	3,739,047	39,659	

ACCESS GROUP FOR GUILDFORD

Direct Expenditure	1,490	1,447	(43)
Total Directly Controllable (Income)/Expenditure	1,490	1,447	(43)
Indirect Expenditure	4,540	4,540	0
Net (Income)/Expenditure	6,030	5,987	(43)

CIVIC EXPENSES

Direct Expenditure	160,290	165,869	5,579
Income	0	(24)	(24)
Total Directly Controllable (Income)/Expenditure	160,290	165,845	5,555
Indirect Expenditure	29,630	29,654	24
Net (Income)/Expenditure	189,920	195,499	5,579

COMMUNITY DEVELOPMENT

Direct Expenditure	288,058	257,046	(31,012)	Employee costs of £9,600 covered by the invest to save reserve. Guildford Philanthropy match funding is anticipated to be £17,500 less than anticipated as a result of a lower level of donations. The Safer Guildford Partnership will be underspent by £24,900.
Income	(15,000)	(38,450)	(23,450)	Additional grants of £20,300 from Surrey County Council and Surrey Police for the Safer Guildford Partnership.
Total Directly Controllable (Income)/Expenditure	273,058	218,596	(54,462)	
Indirect Expenditure	53,120	52,744	(376)	
Net (Income)/Expenditure	326,178	271,340	(54,838)	

COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	163,530	183,506	19,976	Higher than anticipated printing costs of £12,700
Income	(40,590)	(40,590)	0	
Total Directly Controllable (Income)/Expenditure	122,940	142,916	19,976	
Indirect Expenditure	227,740	227,620	(120)	
Net (Income)/Expenditure	350,680	370,536	19,856	

CORPORATE SERVICES

Direct Expenditure	756,710	727,046	(29,664)	Savings in employee related costs of £116,400 largely attributable to intern vacancies. Bank and Card charges £44,000 higher than anticipated. Unforeseen legal and consultants relating to issues of corporate governance totalling £32,000.
Income	(138,190)	(135,529)	2,661	
Total Directly Controllable (Income)/Expenditure	618,520	591,517	(27,003)	
Indirect Expenditure	274,640	274,464	(176)	
Net (Income)/Expenditure	893,160	865,981	(27,179)	

COMMITTEE SERVICES

Direct Expenditure	182,290	198,355	16,065	
Income	(222,790)	(222,875)	(85)	
Total Directly Controllable (Income)/Expenditure	(40,500)	(24,520)	15,980	
Indirect Expenditure	44,900	44,940	40	
Net (Income)/Expenditure	4,400	20,420	16,020	No comment required

DEMOCRATIC REPRESENTATION AND MANAGEMENT

Direct Expenditure	572,580	580,635	8,055	
Income	(84,410)	(84,410)	0	
Total Directly Controllable (Income)/Expenditure	488,170	496,225	8,055	
Indirect Expenditure	323,810	323,906	96	
Net (Income)/Expenditure	811,980	820,131	8,151	No comment required

ELECTIONS

Direct Expenditure	198,670	196,751	(1,919)	
Income	0	(1,950)	(1,950)	
Total Directly Controllable (Income)/Expenditure	198,670	194,801	(3,869)	
Indirect Expenditure	14,820	14,852	32	
Net (Income)/Expenditure	213,490	209,653	(3,837)	No comment required

ELECTORAL REGISTRATION

Direct Expenditure	271,920	213,356	(58,564)	Implication of staff vacancies totalling £16,660. Reduction in expenditure relating to Individual Electoral Registration budgets totalling £41,700 (this will be subject of a carry forward bid at year-end)
Income	(43,000)	(62,502)	(19,502)	
Total Directly Controllable (Income)/Expenditure	228,920	150,854	(78,066)	
Indirect Expenditure	38,470	38,518	48	
Net (Income)/Expenditure	267,390	189,372	(78,018)	

LEGAL SERVICES

Direct Expenditure	836,770	809,901	(26,869)	Lower than anticipated expenditure on external legal advice totalling £25,900.
Income	(1,026,600)	(1,025,662)	938	
Total Directly Controllable (Income)/Expenditure	(189,830)	(215,761)	(25,931)	
Indirect Expenditure	157,730	157,794	64	
Net (Income)/Expenditure	(32,100)	(57,967)	(25,867)	

HR SERVICES

Direct Expenditure	373,270	383,760	10,490	
Income	(466,890)	(467,050)	(160)	
Total Directly Controllable (Income)/Expenditure	(93,620)	(83,290)	10,330	
Indirect Expenditure	106,450	106,466	16	
Net (Income)/Expenditure	12,830	23,176	10,346	No comment required

OTHER EMPLOYEE COSTS

Direct Expenditure	92,070	227,344	135,274	Reductions in staff development and corporate training plan budgets. This account holds the corporate vacancy target for 2015-16, with vacancy savings accruing to the specific service.
Income	(309,770)	(309,850)	(80)	
Total Directly Controllable (Income)/Expenditure	(217,700)	(82,506)	135,194	
Indirect Expenditure	18,620	15,227	(3,393)	
Net (Income)/Expenditure	(199,080)	(67,279)	131,801	

PARISH AND LOCAL LIAISON

Direct Expenditure	202,380	202,442	62	
Total Directly Controllable (Income)/Expenditure	202,380	202,442	62	
Indirect Expenditure	6,670	6,686	16	
Net (Income)/Expenditure	209,050	209,128	78	No comment required

PUBLIC RELATIONS AND MARKETING

Direct Expenditure	303,970	309,989	6,019	Salary changes funded from invest to save reserve totalling £19,100, offset by vacant post savings of £15,000
Income	(7,000)	(7,000)	0	
Total Directly Controllable (Income)/Expenditure	296,970	302,989	6,019	
Indirect Expenditure	58,670	58,702	32	
Net (Income)/Expenditure	355,640	361,691	6,051	

WEBSITE

Direct Expenditure	238,200	272,194	33,994	Additional website costs totalling £12,000 which relate to the Electric Theatre and will be funded from the invest to save reserve. There are also additional salary costs resulting from a fixed term contract arrangement.
Total Directly Controllable (Income)/Expenditure	238,200	272,194	33,994	
Indirect Expenditure	37,860	37,892	32	
Net (Income)/Expenditure	276,060	310,086	34,026	

GUILDFORD YOUTH COUNCIL

Direct Expenditure	6,680	4,205	(2,475)	
Total Directly Controllable (Income)/Expenditure	6,680	4,205	(2,475)	
Indirect Expenditure	7,080	7,088	8	
Net (Income)/Expenditure	13,760	11,293	(2,467)	

DEVELOPMENT DIRECTORATE

Service	Revised Budget	Projected Outturn	Variance
SERVICE SUMMARY			
Direct Expenditure	5,808,540	5,898,643	90,103
Income	(2,154,220)	(2,154,222)	(2)
Total Directly Controllable (Income)/Expenditure	3,654,320	3,744,421	90,101
Indirect Expenditure	1,033,400	1,041,430	8,030
Net (Income)/Expenditure	4,687,720	4,785,851	98,131

BUILDING CONTROL SUMMARY

Direct Expenditure	697,350	700,960	3,610
Income	(506,200)	(422,091)	84,109
Total Directly Controllable (Income)/Expenditure	191,150	278,869	87,719
Indirect Expenditure	148,330	148,458	128
Net (Income)/Expenditure	339,480	427,327	87,847

A lower number of applications have contributed to reduced building control fee income.

BUSINESS FORUM

Direct Expenditure	26,150	25,963	(187)
Total Directly Controllable (Income)/Expenditure	26,150	25,963	(187)
Indirect Expenditure	990	998	8
Net (Income)/Expenditure	27,140	26,961	(179)

DEVELOPMENT CONTROL

Direct Expenditure	1,792,090	1,812,076	19,986	There is an overall reduction in employee costs as a result of vacant posts, net of casual and agency staffing. The scanning budget is projected to be £15,000 lower than anticipated, offset by computer software expenditure which is £25,000 higher than budgeted. The use of consultants in the conservation service has added £57,500 which is offset in part by a reduced requirement in development control of £17,000. Expenditure relating to planning appeals is projected to be £20,800 lower than budgeted.
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Income	(1,079,220)	(1,126,898)	(47,678)	Planning fees are expected to be £58,000 higher than budgeted.
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Total Directly Controllable (Income)/Expenditure

Indirect Expenditure	537,500	543,254	5,754
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Net (Income)/Expenditure	1,250,370	1,228,432	(21,938)
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LOCAL LAND CHARGES

Direct Expenditure	236,610	239,168	2,558
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Income	(256,000)	(263,471)	(7,471)
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Total Directly Controllable (Income)/Expenditure	(19,390)	(24,303)	(4,913)
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Indirect Expenditure	41,660	41,813	153
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Net (Income)/Expenditure	22,270	17,510	(4,760)
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MAJOR PROJECTS

Direct Expenditure	363,800	913,220	549,420	Agency costs will be over budget by £218,900 (£12,350 Town Centre Development and £206,550 Major Projects). Consultants are over budget by £357,120 (£50,000 Master Plan to be met from the Master Plan reserve), £118,600 Town Centre Development and £182,520 Major Projects). There are salary savings of £27,000. A report seeking a virement of £390,000 is being considered by the Executive on 5th January 16 to finance the shortfall.
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Total Directly Controllable (Income)/Expenditure

Indirect Expenditure	37,380	38,742	1,362
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Net (Income)/Expenditure	401,180	951,962	550,782
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POLICY

Direct Expenditure	1,564,430	1,129,987	(434,443)	Agency fees are predicted to be over budget by £34,900 as a result of the costs attributable to the interim head of service post. The cost is offset by salary savings of £174,200 following the disestablishment of vacant posts arising from the fundamental service review as well as other vacant posts. The following savings are as a result of delays in the Local Plan process: £40,000 for plan printing, £153,000 for consultants (due in part to work being undertaken in house and reimbursement of £22,800 from Woking Borough Council not accounted for in 2014-15), £50,000 for advertising and £30,000 for inspectors fees. Legal expenses will be £26,000 over budget. CIL consultants costs will be underspent by £50,000.
Income	(9,500)	(39,586)	(30,086)	The additional income is Neighbourhood Plan government grants for Burpham, Lovelace and Send.
Total Directly Controllable (Income)/Expenditure	1,554,930	1,090,401	(464,529)	
Indirect Expenditure	167,350	167,406	56	
Net (Income)/Expenditure	1,722,280	1,257,807	(464,473)	

SLYFIELD AREA REGENERATION PROJECT (SARP)

Direct Expenditure	49,810	134,480	84,670	The Slyfield Area Regeneration Project revenue reserve will fund £82,500 of expenditure.
Total Directly Controllable (Income)/Expenditure	49,810	134,480	84,670	
Indirect Expenditure	20,930	20,938	8	
Net (Income)/Expenditure	70,740	155,418	84,678	

TOURIST INFORMATION CENTRE

Direct Expenditure	254,990	234,241	(20,749)	Reduced salary costs as a result of vacant posts.
Income	(58,900)	(62,818)	(3,918)	
Total Directly Controllable (Income)/Expenditure	196,090	171,423	(24,667)	
Indirect Expenditure	25,440	25,564	124	
Net (Income)/Expenditure	221,530	196,987	(24,543)	

BUSINESS AND TOURISM

Direct Expenditure	596,150	491,011	(105,139)	The service retains the budget for the apprenticeship scheme (£97,840 in total for 2015-16) with the actual salary costs being allocated directly to the service in which the apprentice is located, as a consequence the budget will remain unspent. The Economic Development Service Manager post remains vacant saving £55,000, however agency costs will be £22,100 higher than budgeted. The general marketing budget is expected to be exceeded by £22,500 in part this is the result of the Arts and Science Festival taking place in March. It is anticipated that sponsorship income will offset this additional expenditure; if not, the deficit will be funded from the Budget Pressures reserve.
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Income	(118,610)	(111,343)	7,267
Total Directly Controllable (Income)/Expenditure	477,540	379,668	(97,872)
Indirect Expenditure	21,420	21,825	405
Net (Income)/Expenditure	498,960	401,493	(97,467)

TOWN CENTRE MANAGEMENT

Direct Expenditure	156,760	141,262	(15,498)
Income	(38,050)	(33,336)	4,714
Total Directly Controllable (Income)/Expenditure	118,710	107,926	(10,784)
Indirect Expenditure	14,200	14,208	8
Net (Income)/Expenditure	132,910	122,134	(10,776)

WOKING ROAD DEPOT STORES

Direct Expenditure	70,400	76,275	5,875
Income	(87,740)	(94,679)	(6,939)
Total Directly Controllable (Income)/Expenditure	(17,340)	(18,404)	(1,064)
Indirect Expenditure	18,200	18,224	24
Net (Income)/Expenditure	860	(180)	(1,040)

ENVIRONMENT DIRECTORATE

Service	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	27,793,805	27,423,280	(370,525)	
Income	(26,561,250)	(27,447,699)	(886,449)	
Total Directly Controllable (Income)/Expenditure	1,232,555	(24,419)	(1,256,974)	
Indirect Expenditure	8,261,970	8,291,063	29,093	
Net (Income)/Expenditure	9,494,525	8,266,644	(1,227,881)	
ABANDONED VEHICLES				
Direct Expenditure	29,560	29,839	279	
Income	0	(263)	(263)	
Total Directly Controllable (Income)/Expenditure	29,560	29,576	16	
Indirect Expenditure	12,580	12,580	0	
Net (Income)/Expenditure	42,140	42,156	16	
ARMED FORCES DAY				
Direct Expenditure	420,000	509,209	89,209	Unforeseen costs relating to the event have resulted in higher than projected expenditure.
Income	(175,000)	(216,947)	(41,947)	Additional income received from caterers, advertising and sponsorship.
Total Directly Controllable (Income)/Expenditure	245,000	292,262	47,262	
Net (Income)/Expenditure	245,000	292,262	47,262	
CCTV SYSTEMS				
Direct Expenditure	92,590	92,442	(148)	
Income	0	(31)	(31)	
Total Directly Controllable (Income)/Expenditure	92,590	92,411	(179)	
Indirect Expenditure	18,180	18,808	628	
Net (Income)/Expenditure	110,770	111,219	449	

CEMETERIES AND CLOSED CHURCHYARDS

Direct Expenditure	319,017	347,606	28,589	Repair works to the wall surrounding the Holy Trinity burial grounds is included in the projected outturn at £40,000, but is partly offset by an approved carry forward of £17,800. Salary costs are projected to be £9,000 higher than budget.
Income	(54,390)	(83,293)	(28,903)	Income from interment fees and burial rights at Stoke Cemetery is currently £24,000 above estimate.
Total Directly Controllable (Income)/Expenditure	264,627	264,313	(314)	
Indirect Expenditure	33,020	47,890	14,870	
Net (Income)/Expenditure	297,647	312,203	14,556	

CLINICAL WASTE

Direct Expenditure	6,260	7,482	1,222
Total Directly Controllable (Income)/Expenditure	6,260	7,482	1,222
Indirect Expenditure	620	620	0
Net (Income)/Expenditure	6,880	8,102	1,222

CREMATORIUM

Direct Expenditure	710,297	581,838	(128,459)	There are net salary savings of £102,200 and projected utility savings of £17,900.
Income	(1,415,420)	(1,422,369)	(6,949)	
Total Directly Controllable (Income)/Expenditure	(705,123)	(840,531)	(135,408)	
Indirect Expenditure	201,570	200,367	(1,203)	
Net (Income)/Expenditure	(503,553)	(640,164)	(136,611)	

DOG CONTROL AND ANIMAL WELFARE

Direct Expenditure	66,640	66,711	71
Income	(3,000)	(4,373)	(1,373)
Total Directly Controllable (Income)/Expenditure	63,640	62,338	(1,302)
Indirect Expenditure	11,590	11,614	24
Net (Income)/Expenditure	75,230	73,952	(1,278)

ELECTRIC THEATRE

Direct Expenditure	632,247	558,715	(73,532)	There are salary savings of £50,000 due to vacancies. The Asset Development recharge will be £9,100 under budget.
Income	(371,880)	(293,452)	78,428	Café Bar income is expected to be £46,000 under budget. External hire fees are predicted to be £13,200 lower than budget and income from our own promotions £14,700 lower than budgeted.
Total Directly Controllable (Income)/Expenditure	260,367	265,263	4,896	
Indirect Expenditure	123,180	115,372	(7,808)	
Net (Income)/Expenditure	383,547	380,635	(2,912)	

FLEET MANAGEMENT SERVICE

Direct Expenditure	1,000,730	981,553	(19,177)	
Income	(2,242,120)	(2,242,128)	(8)	
Total Directly Controllable (Income)/Expenditure	(1,241,390)	(1,260,575)	(19,185)	
Indirect Expenditure	1,295,440	1,295,824	384	
Net (Income)/Expenditure	54,050	35,249	(18,801)	

ENGINEERING AND TRANSPORT SERVICES

Direct Expenditure	326,870	326,005	(865)	
Income	(408,480)	(408,480)	0	
Total Directly Controllable (Income)/Expenditure	(81,610)	(82,475)	(865)	
Indirect Expenditure	69,770	69,794	24	
Net (Income)/Expenditure	(11,840)	(12,681)	(841)	

GUILDFORD HOUSE

Direct Expenditure	402,025	339,144	(62,881)	There are savings as a result of vacancies combined with expenditure on internal decoration of £36,600. The Asset Development recharge will be £16,100 lower than budgeted.
Income	(71,370)	(63,648)	7,722	
Total Directly Controllable (Income)/Expenditure	330,655	275,496	(55,159)	
Indirect Expenditure	75,010	59,408	(15,602)	
Net (Income)/Expenditure	405,665	334,904	(70,761)	

GUILDHALL

Direct Expenditure	148,030	136,413	(11,617)
Income	(25,000)	(33,475)	(8,475)
Total Directly Controllable (Income)/Expenditure	123,030	102,938	(20,092)
Indirect Expenditure	29,320	34,328	5,008
Net (Income)/Expenditure	152,350	137,266	(15,084)

LAND DRAINAGE

Direct Expenditure	160,960	168,916	7,956
Income	0	(12,009)	(12,009)
Total Directly Controllable (Income)/Expenditure	160,960	156,907	(4,053)
Indirect Expenditure	194,740	194,740	0
Net (Income)/Expenditure	355,700	351,647	(4,053)

Funding from Surrey County Council to support flood works.

LEISURE ART DEVELOPMENT

Direct Expenditure	77,290	69,775	(7,515)
Income	(160)	(1,223)	(1,063)
Total Directly Controllable (Income)/Expenditure	77,130	68,552	(8,578)
Indirect Expenditure	9,390	9,430	40
Net (Income)/Expenditure	86,520	77,982	(8,538)

LEISURE COMMUNITY CENTRES

Direct Expenditure	70,588	109,030	38,442
Income	0	(973)	(973)
Total Directly Controllable (Income)/Expenditure	70,588	108,057	37,469
Indirect Expenditure	44,920	53,375	8,455
Net (Income)/Expenditure	115,508	161,432	45,924

Additional repair works at Guildford Boxing Club, Park Barn totalling £12,300. Works to provide improved toilet facilities at Stoughton Youth and Community Centre, including provision of additional facilities for disabled users, are budgeted to cost £30,000. This amount will be met through virements from other budgets held outside of the service.

LEISURE G LIVE

Direct Expenditure	403,770	386,359	(17,411)
Income	(7,390)	(44,769)	(37,379)
Total Directly Controllable (Income)/Expenditure	396,380	341,590	(54,790)
Indirect Expenditure	859,140	857,246	(1,894)
Net (Income)/Expenditure	1,255,520	1,198,836	(56,684)

LEISURE GRANTS

Direct Expenditure	435,340	420,087	(15,253)
Total Directly Controllable (Income)/Expenditure	435,340	420,087	(15,253)
Indirect Expenditure	8,710	8,710	0
Net (Income)/Expenditure	444,050	428,797	(15,253)

LEISURE MANAGEMENT CONTRACT

Direct Expenditure	1,447,810	1,304,360	(143,450)	Utility costs are expected to be £164,900 under budget. As a consequence of reduced utility costs, recovered costs will decrease by £170,600
Income	(1,972,130)	(1,800,926)	171,204	
Total Directly Controllable (Income)/Expenditure	(524,320)	(496,566)	27,754	
Indirect Expenditure	1,378,170	1,382,425	4,255	
Net (Income)/Expenditure	853,850	885,859	32,009	

LEISURE PLAY DEVELOPMENT

Direct Expenditure	225,500	209,096	(16,404)
Income	(57,580)	(41,187)	16,393
Total Directly Controllable (Income)/Expenditure	167,920	167,909	(11)
Indirect Expenditure	10,860	10,900	40
Net (Income)/Expenditure	178,780	178,809	29

LEISURE RANGERS

Direct Expenditure	188,070	194,147	6,077
Income	(620)	0	620
Total Directly Controllable (Income)/Expenditure	187,450	194,147	6,697
Indirect Expenditure	6,070	6,086	16
Net (Income)/Expenditure	193,520	200,233	6,713

LEISURE SPORT DEVELOPMENT

Direct Expenditure	82,809	82,333	(476)
Income	(5,000)	(5,050)	(50)
Total Directly Controllable (Income)/Expenditure	77,809	77,283	(526)
Indirect Expenditure	6,620	6,652	32
Net (Income)/Expenditure	84,429	83,935	(494)

MARKETS

Direct Expenditure	60,080	58,270	(1,810)
Income	(166,300)	(164,732)	1,568
Total Directly Controllable (Income)/Expenditure	(106,220)	(106,462)	(242)
Indirect Expenditure	9,690	9,714	24
Net (Income)/Expenditure	(96,530)	(96,748)	(218)

MOT BAY

Direct Expenditure	174,010	166,863	(7,147)
Income	(220,500)	(180,844)	39,656
Total Directly Controllable (Income)/Expenditure	(46,490)	(13,981)	32,509
Indirect Expenditure	9,820	9,828	8
Net (Income)/Expenditure	(36,670)	(4,153)	32,517

Reduction in income from Woking Taxi Inspection and MOT's due to change in contracts.

GUILDFORD MUSEUM

Direct Expenditure	600,470	560,618	(39,852)
Income	(116,260)	(61,288)	54,972
Total Directly Controllable (Income)/Expenditure	484,210	499,330	15,120
Indirect Expenditure	100,860	104,883	4,023
Net (Income)/Expenditure	585,070	604,213	19,143

There are salary savings resulting from both casual and permanent establishment vacancies, with a budget in place to support the Heart of Heritage project which will not now go ahead. It is anticipated that £45,000 will be spent on the Museum review consultancy, £39,000 being funded from the Invest to Save reserve.

The lottery grant payment for the Heart of Heritage project of £53,000 will not now be received.

OFF STREET PARKING

Direct Expenditure	3,415,425	3,423,581	8,156
Income	(9,724,620)	(9,952,119)	(227,499)

Meter income for periods 1 to 8 is £226,000 above the estimate, representing 2.9% of the annual budget. If this trend continues, the surplus at year-end could be in the region of £339,000. Income from penalty fees is £39,900 below the estimate, 13.3% of the annual budget, whilst income from season tickets is £74,400 above the estimate, representing 9.3% of the annual budget. Income from recharges to other services is £23,700 below the estimate due to a lower recharge to the on-street service in respect of car park office costs.

Total Directly Controllable (Income)/Expenditure	(6,309,195)	(6,528,538)	(219,343)
Indirect Expenditure	1,452,090	1,445,936	(6,154)
Net (Income)/Expenditure	(4,857,105)	(5,082,603)	(225,498)

ON STREET PARKING

Direct Expenditure	1,158,719	1,145,695	(13,024)
Income	(1,862,530)	(1,951,572)	(89,042)

Income from penalty fees is projected to be £30,000 (19%) above the estimate for Waverley and £45,500 (11%) above the estimate for Guildford. Suspension fees are projected to be £20,200 above the estimate of £2,000 for Waverley.

Total Directly Controllable (Income)/Expenditure	(703,811)	(805,877)	(102,066)
Indirect Expenditure	115,790	115,846	56
Net (Income)/Expenditure	(588,021)	(690,031)	(102,010)

ORDNANCE SURVEY AND MAPPING SERVICES

Direct Expenditure	3,830	3,814	(16)
Total Directly Controllable (Income)/Expenditure	3,830	3,814	(16)
Indirect Expenditure	10,510	8,618	(1,892)
Net (Income)/Expenditure	14,340	12,432	(1,908)

PARKS AND COUNTRYSIDE

Direct Expenditure	4,004,848	3,962,289	(42,559)
Income	(1,495,660)	(2,295,455)	(799,795)

Due to a number of vacancies employee related expenditure is £126,400 lower than budget. There are £50,000 additional repair and maintenance works included in the projection.

Income received for SPA Endowment fees is £793,330 higher than anticipated, this will transfer to reserve at year-end.

Total Directly Controllable (Income)/Expenditure	2,509,188	1,666,834	(842,354)
Indirect Expenditure	614,020	644,901	30,881
Net (Income)/Expenditure	3,123,208	2,311,734	(811,474)

PARK AND RIDE SERVICES

Direct Expenditure	657,640	688,305	30,665	
Income	(20,000)	(55,265)	(35,265)	Additional income from Surrey County Council to cover agreed works at Onslow Park & Ride £32,600.
Total Directly Controllable (Income)/Expenditure	637,640	633,040	(4,600)	
Indirect Expenditure	104,490	99,405	(5,085)	
Net (Income)/Expenditure	742,130	732,445	(9,685)	

PUBLIC CONVENIENCES

Direct Expenditure	245,100	241,214	(3,886)
Income	(10,570)	(10,578)	(8)
Total Directly Controllable (Income)/Expenditure	234,530	230,636	(3,894)
Indirect Expenditure	66,900	66,006	(894)
Net (Income)/Expenditure	301,430	296,642	(4,788)

REFUSE AND RECYCLING

Direct Expenditure	6,410,580	6,489,905	79,325	There are additional salary costs of £121,560 to cover the increase in the garden waste service, long-term sick leave and Armed Forces Day. We are projecting a reduction in transport costs, mainly due to lower fuel prices, repairs and hired vehicles charges of £255,000. Non-budgeted gate fees for the disposal of co-mingled recycling collected within the borough are included in the projection at £310,000. During the closing of the 2014-15 accounts, a Waste Equalisation reserve fund was set up to fund the additional cost. Surrey County Council is funding £38,800 consultancy costs for Ricardo-Aea for a joint strategy review. Due to changes in payment terms with Surrey County Council from September 2015 - garden waste income is received net of the gate fee cost. This has resulted in a reduction of £137,100 against gate fee expenditure.
Income	(4,019,650)	(3,980,232)	39,418	The increase in garden waste income £59,000 - offsets the £16,000 reduction in trade sack sales and £30,000 advertising space on the side of vehicles. Included is the £39,000 from SCC to fund the consultancy costs. The reduction in the garden waste credit has resulted from the change in net payment terms from Surrey County Council resulting in a reduction of £84,000.
Total Directly Controllable (Income)/Expenditure	2,390,930	2,509,673	118,743	
Indirect Expenditure	691,360	691,640	280	
Net (Income)/Expenditure	3,082,290	3,201,313	119,023	

RIVER CONTROL

Direct Expenditure	31,780	32,172	392
Total Directly Controllable (Income)/Expenditure	31,780	32,172	392
Indirect Expenditure	12,280	11,268	(1,012)
Net (Income)/Expenditure	44,060	43,440	(620)

ROADS AND FOOTPATHS MAINTENANCE

Direct Expenditure	34,900	36,493	1,593
Total Directly Controllable (Income)/Expenditure	34,900	36,493	1,593
Indirect Expenditure	67,860	67,868	8
Net (Income)/Expenditure	102,760	104,361	1,601

SNOW AND ICE PLAN HOLDING ACCOUNT

Direct Expenditure	50,020	50,016	(4)
Income	(45,920)	(45,920)	0
Total Directly Controllable (Income)/Expenditure	4,100	4,096	(4)
Indirect Expenditure	4,210	2,490	(1,720)
Net (Income)/Expenditure	8,310	6,586	(1,724)

STREET CLEANSING

Direct Expenditure	2,039,450	1,994,310	(45,140)
Income	(132,000)	(139,063)	(7,063)
Total Directly Controllable (Income)/Expenditure	1,907,450	1,855,247	(52,203)
Indirect Expenditure	137,620	137,813	193
Net (Income)/Expenditure	2,045,070	1,993,060	(52,010)

Fuel and oil is projected to be £34,500 below the estimate of £122,000. Vehicle Hire costs are projected to be £7,800 lower than estimated.

STREET FURNITURE

Direct Expenditure	57,330	54,901	(2,429)
Total Directly Controllable (Income)/Expenditure	57,330	54,901	(2,429)
Indirect Expenditure	9,340	11,826	2,486
Net (Income)/Expenditure	66,670	66,727	57

TRANSPORTATION

Direct Expenditure	13,430	13,348	(82)
Total Directly Controllable (Income)/Expenditure	13,430	13,348	(82)
Indirect Expenditure	1,520	9,192	7,672
Net (Income)/Expenditure	14,950	22,540	7,590

VEHICLE MAINTENANCE WORKSHOP

Direct Expenditure	818,070	830,485	12,415
Income	(844,070)	(843,696)	374
Total Directly Controllable (Income)/Expenditure	(26,000)	(13,211)	12,789
Indirect Expenditure	38,770	38,794	24
Net (Income)/Expenditure	12,770	25,583	12,813

WOKING ROAD DEPOT

Direct Expenditure	474,220	452,960	(21,260)
Income	(763,380)	(762,089)	1,291
Total Directly Controllable (Income)/Expenditure	(289,160)	(309,129)	(19,969)
Indirect Expenditure	375,670	368,581	(7,089)
Net (Income)/Expenditure	86,510	59,452	(27,058)

A reduction in property services works from period six which has been reallocated to other services £22,000.

RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT

Direct Expenditure	297,500	296,982	(518)
Income	(330,250)	(330,250)	0
Total Directly Controllable (Income)/Expenditure	(32,750)	(33,268)	(518)
Indirect Expenditure	50,270	50,286	16
Net (Income)/Expenditure	17,520	17,018	(502)

MANAGING DIRECTOR

Service	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	468,640	440,393	(28,247)	
Income	(498,440)	(498,440)	0	
Total Directly Controllable (Income)/Expenditure	(29,800)	(58,047)	(28,247)	
Indirect Expenditure	76,850	76,882	32	
Net (Income)/Expenditure	47,050	18,835	(28,215)	

PERFORMANCE MANAGEMENT

Direct Expenditure	237,540	197,652	(39,888)	Reduced salary costs as a result of vacant posts.
Income	(274,960)	(274,960)	0	
Total Directly Controllable (Income)/Expenditure	(37,420)	(77,308)	(39,888)	
Indirect Expenditure	41,080	41,096	16	
Net (Income)/Expenditure	3,660	(36,212)	(39,872)	

INTERNAL AUDIT

Direct Expenditure	231,100	242,741	11,641
Income	(223,480)	(223,480)	0
Total Directly Controllable (Income)/Expenditure	7,620	19,261	11,641
Indirect Expenditure	35,770	35,786	16
Net (Income)/Expenditure	43,390	55,047	11,657

RESOURCES DIRECTORATE

Service	Revised Budget	Projected Outturn	Variance	Notes
SERVICE SUMMARY				
Direct Expenditure	49,099,438	48,624,263	(475,175)	
Income	(54,178,280)	(53,853,280)	325,000	
Total Directly Controllable (Income)/Expenditure	(5,078,842)	(5,229,017)	(150,175)	
Indirect Expenditure	3,506,550	3,410,839	(95,711)	
Net (Income)/Expenditure	(1,572,292)	(1,818,177)	(245,885)	

ACCOUNTANCY

Direct Expenditure	706,090	744,058	37,968	Employee costs are £37,000 over budget in total. Financial Services salaries are £16,800 over budget as a consequence of an error in the calculation of the estimate. In addition, we do not expect to achieve the vacancy target of £17,500.
Income	(875,160)	(875,400)	(240)	
Total Directly Controllable (Income)/Expenditure	(169,070)	(131,342)	37,728	
Indirect Expenditure	149,410	149,474	64	
Net (Income)/Expenditure	(19,660)	18,132	37,792	

BUSINESS RATES

Direct Expenditure	181,550	184,028	2,478
Income	(282,030)	(273,515)	8,515
Total Directly Controllable (Income)/Expenditure	(100,480)	(89,487)	10,993
Indirect Expenditure	47,600	47,640	40
Net (Income)/Expenditure	(52,880)	(41,847)	11,033

ICT BUSINESS SERVICES TEAM

Direct Expenditure	729,600	649,787	(79,813)	There are salary savings due to vacant posts.
Income	(818,390)	(818,606)	(216)	
Total Directly Controllable (Income)/Expenditure	(88,790)	(168,819)	(80,029)	
Indirect Expenditure	109,550	109,646	96	
Net (Income)/Expenditure	20,760	(59,173)	(79,933)	

CLIMATE CHANGE

Direct Expenditure	395,180	381,656	(13,524)
Income	(393,600)	(392,826)	774
Total Directly Controllable (Income)/Expenditure	1,580	(11,170)	(12,750)
Indirect Expenditure	65,970	65,779	(191)
Net (Income)/Expenditure	67,550	54,609	(12,941)

CORPORATE FINANCIAL

Direct Expenditure	137,820	139,211	1,391
Income	(105,110)	(110,755)	(5,645)
Total Directly Controllable (Income)/Expenditure	32,710	28,456	(4,254)
Indirect Expenditure	210,940	211,012	72
Net (Income)/Expenditure	243,650	239,468	(4,182)

COUNCIL TAX

Direct Expenditure	573,220	651,803	78,583	Employee costs are £71,000 higher than budget, £23,900 is additional employee costs due to reallocation of resources and £35,300 relates to agency staff and the vacancy credit of £11,800 will not be achieved.
Income	(345,610)	(345,610)	0	
Total Directly Controllable (Income)/Expenditure	227,610	306,193	78,583	
Indirect Expenditure	163,800	163,872	72	
Net (Income)/Expenditure	391,410	470,065	78,655	

ICT CUSTOMER TECHNICAL SUPPORT

Direct Expenditure	835,680	911,253	75,573	Agency costs will be over budget by £10,000. Infrastructure maintenance is expected to be over budget by £25,500 and Public Sector Network over budget by £39,800. It is assumed at the moment that the Surrey Data Centre budget of £177,000 will be spent by the end of the financial year on new data centre costs.
Income	(933,500)	(933,748)	(248)	
Total Directly Controllable (Income)/Expenditure	(97,820)	(22,495)	75,325	
Indirect Expenditure	87,910	87,958	48	
Net (Income)/Expenditure	(9,910)	65,463	75,373	

E-PAYMENTS DEPARTMENT

Direct Expenditure	370,370	361,261	(9,109)
Income	(416,820)	(420,393)	(3,573)
Total Directly Controllable (Income)/Expenditure	(46,450)	(59,132)	(12,682)
Indirect Expenditure	90,920	90,976	56
Net (Income)/Expenditure	44,470	31,844	(12,626)

FEASIBILITY STUDIES

Direct Expenditure	27,700	27,700	0
Total Directly Controllable (Income)/Expenditure	27,700	27,700	0
Indirect Expenditure	90	98	8
Net (Income)/Expenditure	27,790	27,798	8

DEBTORS

Direct Expenditure	161,380	157,574	(3,806)
Income	(237,320)	(237,240)	80
Total Directly Controllable (Income)/Expenditure	(75,940)	(79,666)	(3,726)
Indirect Expenditure	102,870	102,894	24
Net (Income)/Expenditure	26,930	23,228	(3,702)

HOUSING BENEFITS

Direct Expenditure	37,793,560	37,271,986	(521,574)	Employee costs are £27,400 over budget this represents the difference in costs of direct employment and agency costs and an element of additional checking of claims. The Department of Work and Pensions reimburse the cost of housing benefit payment. The amount of housing benefit paid is lower than budgeted, as a consequence the amount reimbursed is reduced by an equivalent amount.
Income	(37,642,000)	(37,108,208)	533,792	See above
Total Directly Controllable (Income)/Expenditure	151,560	163,778	12,218	
Indirect Expenditure	271,870	271,958	88	
Net (Income)/Expenditure	423,430	435,736	12,306	

INDUSTRIAL ESTATES

Direct Expenditure	303,050	284,253	(18,797)	
Income	(2,815,710)	(2,977,119)	(161,409)	Additional rental income in respect of the acquisition of 10 Midleton is included in the projected outturn at £204,000 (reflecting allowance for void units) The projected outturn for rental income does not currently include potential bad debts estimated at £11,000.
Total Directly Controllable (Income)/Expenditure	(2,512,660)	(2,692,866)	(180,206)	
Indirect Expenditure	277,970	270,684	(7,286)	
Net (Income)/Expenditure	(2,234,690)	(2,422,182)	(187,492)	

INFORMATION SYSTEMS TEAM

Direct Expenditure	305,660	325,899	20,239	
Income	(347,200)	(349,356)	(2,156)	
Total Directly Controllable (Income)/Expenditure	(41,540)	(23,457)	18,083	
Indirect Expenditure	53,110	52,691	(419)	
Net (Income)/Expenditure	11,570	29,234	17,664	

INSURANCE REVENUE ACCOUNT

Direct Expenditure	906,270	836,261	(70,009)	Insurance premiums are lower than budgeted. Savings have also been achieved in the risk management budget as our insurer is offering risk management support and training as part of the policy.
Income	(880,740)	(883,009)	(2,269)	
Total Directly Controllable (Income)/Expenditure	25,530	(46,748)	(72,278)	
Indirect Expenditure	3,330	4,088	758	
Net (Income)/Expenditure	28,860	(42,660)	(71,520)	

INVESTMENT PROPERTY

Direct Expenditure	227,227	252,692	25,465	Repairs and maintenance (R&M) expenditure at Castle St 40a (£8,700), The Billings (£9,100) and the Old Town Mill (£4,900) has exceeded the budget allocation for these properties but the additional cost will be accommodated within the overall repair and maintenance budget.
Income	(4,396,520)	(4,240,907)	155,613	The Investment Property Service was allocated the budget of £181,000, which represented the remaining asset investment strategy income to be achieved in 2015-16. Following the acquisition of 10 Midleton, the additional income is reported under the Industrial Estates Service, resulting in a deficit for income against the Investment Property Service. The above figure is then adjusted for additional rental income in respect of Tunsgate Square of £64,400 and insurance costs recovered of £5,000 at the Billings, and to reflect reduced income of £46,400 due to voids.

Total Directly Controllable (Income)/Expenditure

(4,169,293)	(3,988,215)	181,078
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Indirect Expenditure

228,560	242,517	13,957
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Net (Income)/Expenditure

(3,940,733)	(3,745,697)	195,036
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IT RENEWALS REVENUE ACCOUNT

Income	(428,060)	(450,000)	(21,940)	More expenditure from the IT renewals reserve than budgeted.
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Total Directly Controllable (Income)/Expenditure

(428,060)	(450,000)	(21,940)
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Indirect Expenditure

336,730	336,746	16
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Net (Income)/Expenditure

(91,330)	(113,254)	(21,924)
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MISCELLANEOUS ITEMS

Direct Expenditure	366,710	461,146	94,436	Centrally held budgets for inflation, the non-achievement of service challenge savings and additional income are reduced as the year goes on, leading to a saving on this account of £218,800. A £140,000 budget for the non-achievement of additional rental income will not be required as we have achieved the target.
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The efficiency saving relating to the Customer Services centre (£250,000), which was included here pending identification of the relevant service savings, has been removed because no savings will be achieved this year.

There is an additional cost of £21,900 for contributions to the IT renewals reserve, which will be charged to the relevant services at the end of the year.

Income	191,350	(107,087)	(298,437)	We have received grant income from the government in relation to changes to Land Charges legislation of £117,100. We will transfer this to a reserve at the year of the year, so there is no overall effect on the Council's accounts.
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Total Directly Controllable (Income)/Expenditure	558,060	354,059	(204,001)	
Indirect Expenditure	480	480	0	
Net (Income)/Expenditure	558,540	354,539	(204,001)	

OFFICE SERVICES TEAM

Direct Expenditure	1,555,701	1,616,104	60,403	There are employee related savings of £23,900 due to the microfiche scanning growth bid not taking place this financial year. There is an increase in the contract catering estimate of £56,300 due to the £50,000 Millmead project related saving not being achieved this financial year. Fixed plant maintenance agreements are under budget by £23,600. Repairs and maintenance and internal decoration are over budget by £22,300. Electricity costs are £34,200 over budget as anticipated savings resulting from a move to the Surrey data centre have not occurred.
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Income	(2,277,180)	(2,270,891)	6,289	
Total Directly Controllable (Income)/Expenditure	(721,479)	(654,787)	66,692	
Indirect Expenditure	784,140	776,226	(7,914)	
Net (Income)/Expenditure	62,661	121,439	58,778	

OTHER PROPERTY

Direct Expenditure	151,720	136,020	(15,700)
Income	(125,160)	(129,328)	(4,168)
Total Directly Controllable (Income)/Expenditure	26,560	6,692	(19,868)
Indirect Expenditure	182,150	190,813	8,663
Net (Income)/Expenditure	208,710	197,505	(11,205)

PAYMASTER

Direct Expenditure	167,350	171,979	4,629
Income	(208,020)	(208,084)	(64)
Total Directly Controllable (Income)/Expenditure	(40,670)	(36,105)	4,565
Indirect Expenditure	45,010	45,058	48
Net (Income)/Expenditure	4,340	8,953	4,613

ASSET DEVELOPMENT

Direct Expenditure	972,870	736,762	(236,108)	There are currently four vacant posts in the service with projected saving savings of £133,000. The responsive repair and maintenance budget account totalling £133,300, which the service retains, with actual expenditure being allocated directly to property related cost centres. The projected cost of consultancy and valuation advice is £33,800 above the budget.
Income	(841,500)	(721,198)	120,302	Projected income is below the estimate due to a Building Surveyor vacancy, resulting in fewer hours being recharged to client services.
Total Directly Controllable (Income)/Expenditure	131,370	15,564	(115,806)	
Indirect Expenditure	293,920	190,009	(103,911)	
Net (Income)/Expenditure	425,290	205,573	(219,717)	

NON DISTRIBUTED COSTS

Direct Expenditure	2,230,730	2,322,830	92,100	There is an expected pension fund strain cost of £92,100 that we will finance from the Invest to Save reserve.
Total Directly Controllable (Income)/Expenditure	2,230,730	2,322,830	92,100	
Indirect Expenditure	220	220	0	
Net (Income)/Expenditure	2,230,950	2,323,050	92,100	