

COMMUNITY SERVICES

	Revised Budget	Projected Outturn	Variance
	2016-2017	2016-2017	

SERVICE SUMMARY

Direct Expenditure	10,700,176	11,304,816	604,640
Income	(6,430,150)	(6,996,136)	(565,986)
Total Directly Controllable (Income)/Expenditure	4,270,026	4,308,680	38,654
Indirect Expenditure	1,914,650	1,914,823	173
Net (Income)/Expenditure	6,184,676	6,223,503	38,827

BUILDING MAINTENANCE

Direct Expenditure	2,799,550	3,385,294	585,744	Variation in the level of work undertaken, recharged to the Housing Revenue Account.
Income	(2,877,720)	(3,453,193)	(575,473)	See above
Total Directly Controllable (Income)/Expenditure	(78,170)	(67,899)	10,271	
Indirect Expenditure	78,000	78,050	50	
Net (Income)/Expenditure	(170)	10,151	10,321	

GYPSY CARAVAN SITES

Direct Expenditure	166,650	99,317	(67,333)	There is a salary saving resulting from a vacancy post. Underspend on supplies and services of £29,500 as carry forward for legal expenses not required.
Income	(182,120)	(160,635)	21,485	
Total Directly Controllable (Income)/Expenditure	(15,470)	(61,318)	(45,848)	
Indirect Expenditure	13,470	13,190	(280)	
Net (Income)/Expenditure	(2,000)	(48,128)	(46,128)	

CITIZENS ADVICE BUREAU

Direct Expenditure	283,150	283,419	269
Total Directly Controllable (Income)/Expenditure	283,150	283,419	269
Indirect Expenditure	500	500	0
Net (Income)/Expenditure	283,650	283,919	269

CIVIL EMERGENCIES

Direct Expenditure	43,590	63,270	19,680	An increase in the number of employees on the rota undertaking Emergency Planning Duties will result in an additional cost of £6,000. The projection includes additional expenditure relating to the Applied Resilience programme which will result in a cost of £13,500, this will be funded from reserves.
Total Directly Controllable (Income)/Expenditure	43,590	63,270	19,680	
Indirect Expenditure	5,420	5,430	10	
Net (Income)/Expenditure	49,010	68,700	19,690	

COMMUNITY SERVICES

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**COMMUNITY SERVICES**

Direct Expenditure	180,000	228,491	48,491	Surrey County Council has funded the Prevention Partnership fund since 2013. It was anticipated that funding would be received for 2016-17 as no indication was given that the funding would be reduced. However, notification was received after the budget was set that funding would be reduced by £67,000 in 2016-17 and would be withdrawn from 2017-18. The overspend arising from the reduced funding will be met from the Prevention Partnership reserve.
Income	(180,000)	(128,750)	51,250	
Total Directly Controllable (Income)/Expenditure	0	99,741	99,741	
Indirect Expenditure	1,010	1,010	0	
Net (Income)/Expenditure	1,010	100,751	99,741	

DAY SERVICES

Direct Expenditure	686,450	732,180	45,730	Service changes and unmet vacancy credit, have resulted in an overspend of £34,100.
Income	(249,780)	(218,562)	31,218	The income estimate for 2016-17 included £10,500 of rental income from Crossways Surrey who have vacated Park Barn. The space is currently being used by the Community Warden service and a number of voluntary groups without a charge being levied.
Total Directly Controllable (Income)/Expenditure	436,670	513,618	76,948	
Indirect Expenditure	161,320	162,133	813	
Net (Income)/Expenditure	597,990	675,751	77,761	

EMERGENCY COMMUNICATIONS SYSTEM

Direct Expenditure	246,510	262,795	16,285	The additional expenditure relating to new and replacement equipment and repairs for the Careline service is covered by income received.
Income	(369,200)	(388,923)	(19,723)	
Total Directly Controllable (Income)/Expenditure	(122,690)	(126,128)	(3,438)	
Indirect Expenditure	56,610	56,675	65	
Net (Income)/Expenditure	(66,080)	(69,453)	(3,373)	

COMMUNITY SERVICES

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance	
EMI SERVICES				
Direct Expenditure	144,769	173,410	28,641	A Care Officer funded from grant, has been recruited. Whilst the grant was included in the income estimate, the costs associated with the post were omitted. This has been corrected in the 2017-18 estimates.
Income	(200,030)	(153,800)	46,230	A grant for the Meadows Community Centre of £24,500 and the EMI unit of £34,700 was included for 2016-17. The Council received notification in June that we would not receive this funding.
Total Directly Controllable (Income)/Expenditure	(55,261)	19,610	74,871	
Indirect Expenditure	13,100	13,130	30	
Net (Income)/Expenditure	(42,161)	32,740	74,901	
ENVIRONMENTAL CONTROL				
Direct Expenditure	403,390	402,985	(405)	Service review has resulted in a saving of £32,000. Additional expenditure for Welfare Funerals £21,000, is offset by funds recovered from the deceased estate.
Income	(25,610)	(42,237)	(16,627)	Income recovered from deceased estates to cover the cost of Welfare Funerals.
Total Directly Controllable (Income)/Expenditure	377,780	360,748	(17,032)	
Indirect Expenditure	61,660	61,728	68	
Net (Income)/Expenditure	439,440	422,476	(16,964)	
PROJECT ASPIRE				
Direct Expenditure	0	46,419	46,419	Expenditure relating to Project Aspire will be funded from reserve (as per report to Executive Nov 2015)
Total Directly Controllable (Income)/Expenditure	0	46,419	46,419	
Net (Income)/Expenditure	0	46,419	46,419	
SURREY FAMILY SUPPORT PROGRAMME				
Direct Expenditure	304,400	358,193	53,793	The profile of grant support over the period of the programme is different to the assumptions contained in the budget, the balance of funding will be transferred to reserve at year-end.
Income	(204,780)	(287,676)	(82,896)	See above.
Total Directly Controllable (Income)/Expenditure	99,620	70,517	(29,103)	
Indirect Expenditure	50,580	50,640	60	
Net (Income)/Expenditure	150,200	121,157	(29,043)	

COMMUNITY SERVICES

	Revised Budget	Projected Outturn	Variance
	2016-2017	2016-2017	
FOOD AND SAFETY SERVICES			
Direct Expenditure	299,450	293,219	(6,231)
Income	(130)	0	130
Total Directly Controllable (Income)/Expenditure	299,320	293,219	(6,101)
Indirect Expenditure	80,150	80,200	50
Net (Income)/Expenditure	379,470	373,419	(6,051)

HEALTH AND SAFETY

Direct Expenditure	126,730	130,396	3,666
Income	(117,700)	(117,700)	0
Total Directly Controllable (Income)/Expenditure	9,030	12,696	3,666
Indirect Expenditure	15,760	15,760	0
Net (Income)/Expenditure	24,790	28,456	3,666

HOUSING SURVEYING SERVICES

Direct Expenditure	612,750	613,853	1,103
Income	(740,720)	(740,720)	0
Total Directly Controllable (Income)/Expenditure	(127,970)	(126,867)	1,103
Indirect Expenditure	87,320	87,390	70
Net (Income)/Expenditure	(40,650)	(39,477)	1,173

GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY

Direct Expenditure	579,730	581,665	1,935
Income	(116,080)	(116,080)	0
Total Directly Controllable (Income)/Expenditure	463,650	465,585	1,935
Indirect Expenditure	3,690	3,720	30
Net (Income)/Expenditure	467,340	469,305	1,965

A carry forward of £32,000 was agreed as part of the 2015-16 underspend, reflecting outstanding grant applications to be processed. The grants will be allocated in 2016-17.

HOME FARM ESTATE, EFFINGHAM

Direct Expenditure	45,795	16,089	(29,706)
Income	(8,040)	(7,719)	321
Total Directly Controllable (Income)/Expenditure	37,755	8,370	(29,385)
Indirect Expenditure	23,180	21,120	(2,060)
Net (Income)/Expenditure	60,935	29,490	(31,445)

A carry forward of £22,000 was agreed as part of the 2015-16 accounts to support site maintenance. Following a reassessment this has been revised to £10,000.

COMMUNITY SERVICES

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance	
HOMELESSNESS AND EMERGENCY ACCOMMODATION				
Direct Expenditure	743,390	711,671	(31,719)	Reflects lower than anticipated B&B expenditure.
Income	(12,500)	(17,962)	(5,462)	
Total Directly Controllable (Income)/Expenditure	730,890	693,709	(37,181)	
Indirect Expenditure	72,500	73,267	767	
Net (Income)/Expenditure	803,390	766,976	(36,414)	
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	
AFFORDABLE HOUSING DEVELOPMENT				
Direct Expenditure	168,150	140,972	(27,178)	Saving resulting from a vacant post. This post is being considered as part of a wider review of resources, which will consider implications of support to the newly established housing company.
Total Directly Controllable (Income)/Expenditure	168,150	140,972	(27,178)	
Indirect Expenditure	291,920	291,950	30	
Net (Income)/Expenditure	460,070	432,922	(27,148)	
LICENSING SERVICES				
Direct Expenditure	163,300	185,944	22,644	An increase in the use of agency staff has resulted in an increased cost of £31,200.
Income	(163,260)	(160,664)	2,596	
Total Directly Controllable (Income)/Expenditure	40	25,280	25,240	
Indirect Expenditure	60,300	60,380	80	
Net (Income)/Expenditure	60,340	85,660	25,320	
COMMUNITY MEALS AND TPT				
Direct Expenditure	799,442	750,761	(48,681)	Following a recent service review a number of posts have been disestablished resulting in a saving of £28,600, partly offset by the impact of job evaluation. These establishment changes have been built into the 2017-18 estimates.
Income	(300,810)	(310,756)	(9,946)	Additional grant support received from SCC after the budget was agreed.
Total Directly Controllable (Income)/Expenditure	498,632	440,005	(58,627)	
Indirect Expenditure	70,720	70,780	60	
Net (Income)/Expenditure	569,352	510,785	(58,567)	

COMMUNITY SERVICES

Revised Budget Projected Outturn
2016-2017 2016-2017

Variance

Appendix 2

HOUSING OUTSIDE THE HRA

Direct Expenditure	133,180	147,722	14,542	Supplies and Services over budget. £6,300 represents legal costs incurred for advise relating North Downs Housing Limited.
Income	(13,600)	(14,385)	(785)	
Total Directly Controllable (Income)/Expenditure	119,580	133,337	13,757	
Indirect Expenditure	25,680	25,690	10	
Net (Income)/Expenditure	145,260	159,027	13,767	

PEST CONTROL

Direct Expenditure	66,920	55,886	(11,034)	
Income	(60,560)	(65,749)	(5,189)	Additional income from Pest Control services
Total Directly Controllable (Income)/Expenditure	6,360	(9,863)	(16,223)	
Indirect Expenditure	13,580	13,620	40	
Net (Income)/Expenditure	19,940	3,757	(16,183)	

PRIVATE SECTOR HOUSING

Direct Expenditure	634,770	585,069	(49,701)	Vacant posts have been held as a consequence of an on going service review and are currently being covered by agency staff.
Income	(295,020)	(316,564)	(21,544)	Increase in Handy person work recharged to internal services.
Total Directly Controllable (Income)/Expenditure	339,750	268,505	(71,245)	
Indirect Expenditure	624,470	624,560	90	
Net (Income)/Expenditure	964,220	893,065	(71,155)	

PUBLIC HEALTH

Direct Expenditure	75,810	68,526	(7,284)	
Total Directly Controllable (Income)/Expenditure	75,810	68,526	(7,284)	
Indirect Expenditure	5,840	5,870	30	
Net (Income)/Expenditure	81,650	74,396	(7,254)	

COMMUNITY SAFETY WARDENS

Direct Expenditure	345,520	354,090	8,570	The service is currently operating at full establishment. As a consequence the vacancy credit of £11,500 will not be met.
Income	(14,530)	(454)	14,076	Income from Surrey County Council over estimated in original budget.
Total Directly Controllable (Income)/Expenditure	330,990	353,636	22,646	
Indirect Expenditure	36,440	36,450	10	
Net (Income)/Expenditure	367,430	390,086	22,656	

COMMUNITY SERVICES

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**TAXI LICENSING AND PRIVATE HIRE VEHICLES**

Direct Expenditure	284,770	271,166	(13,604)
Income	(204,100)	(199,713)	4,387

The cost of the Disclosure and Barring Service (DBS) check is now borne by the Taxi Driver/Operators outside of the licensing fee, but continues to form a fundamental part of the licensing process. This has resulted in a reduction of £9,000 in expenditure, but also in an equivalent reduction in income. Reduction in the car test fee charges a drivers now pay direct to the MOT bay.

Total Directly Controllable (Income)/Expenditure	80,670	71,453	(9,217)
Indirect Expenditure	42,080	42,200	120
Net (Income)/Expenditure	122,750	113,653	(9,097)

WOKING ROAD DEPOT STORES

Direct Expenditure	76,010	76,014	4
Income	(93,860)	(93,894)	(34)
Total Directly Controllable (Income)/Expenditure	(17,850)	(17,880)	(30)
Indirect Expenditure	19,350	19,380	30
Net (Income)/Expenditure	1,500	1,500	0

CORPORATE SERVICES

Revised Budget Projected Outturn Variance
2016-2017 2016-2017

Appendix 2

SERVICE SUMMARY			
Direct Expenditure	5,011,475	5,095,947	84,472
Income	(2,382,220)	(2,440,328)	(58,108)
Total Directly Controllable (Income)/Expenditure	2,629,255	2,655,619	26,364
Indirect Expenditure	1,354,980	1,352,989	(1,991)
Net (Income)/Expenditure	3,984,235	4,008,608	24,373

ACCESS GROUP FOR GUILDFORD

Direct Expenditure	2,230	1,281	(949)
Total Directly Controllable (Income)/Expenditure	2,230	1,281	(949)
Indirect Expenditure	2,500	2,500	0
Net (Income)/Expenditure	4,730	3,781	(949)

CIVIC EXPENSES

Direct Expenditure	167,880	183,283	15,403	Increase in salary costs due to changes in allocations and an unmet vacancy credit.
Total Directly Controllable (Income)/Expenditure	167,880	183,283	15,403	
Indirect Expenditure	26,860	26,870	10	
Net (Income)/Expenditure	194,740	210,153	15,413	

COMMUNITY DEVELOPMENT

Direct Expenditure	253,860	240,766	(13,094)	Increase in £7,500 in employee related expenditure resulting from a service review. Anticipated reduction in grant expenditure.
Income	(15,000)	(39,273)	(24,273)	
Total Directly Controllable (Income)/Expenditure	238,860	201,493	(37,367)	
Indirect Expenditure	39,410	38,840	(570)	
Net (Income)/Expenditure	278,270	240,333	(37,937)	

COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	239,830	264,344	24,514	Higher than budgeted printing costs and changes to salary allocations reflecting workload.
Income	(41,810)	(41,810)	0	
Total Directly Controllable (Income)/Expenditure	198,020	222,534	24,514	
Indirect Expenditure	249,580	249,550	(30)	
Net (Income)/Expenditure	447,600	472,084	24,484	

CORPORATE SERVICES

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**CORPORATE SERVICES**

Direct Expenditure	747,170	821,657	74,487	£50,000 has been vired from the legal services budget. This is to offset the unbudgeted expenditure relating to specialist procurement advice £65,400, legal expenses £13,400, bank and credit/debit card charges £16,000, combined with staff advertising costs of £19,400.
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Income	(129,790)	(128,252)	1,538
Total Directly Controllable (Income)/Expenditure	617,380	693,405	76,025
Indirect Expenditure	239,590	239,310	(280)
Net (Income)/Expenditure	856,970	932,715	75,745

COMMITTEE SERVICES

Direct Expenditure	198,640	154,987	(43,653)	A review of the service is currently ongoing which has resulting in an underspend of £44,000.
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Income	(238,430)	(238,877)	(447)
Total Directly Controllable (Income)/Expenditure	(39,790)	(83,890)	(44,100)
Indirect Expenditure	40,270	40,310	40
Net (Income)/Expenditure	480	(43,580)	(44,060)

DEMOCRATIC REPRESENTATION AND MANAGEMENT

Direct Expenditure	719,010	706,582	(12,428)	Underspend on salaries due to vacant post £4,400. Webcasting costs are estimated to be £4,800 above budget, offset by a reduction in postage, printing and franking services £13,600.
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Income	(88,650)	(88,971)	(321)
Total Directly Controllable (Income)/Expenditure	630,360	617,611	(12,749)
Indirect Expenditure	379,590	379,730	140
Net (Income)/Expenditure	1,009,950	997,341	(12,609)

ELECTIONS

Direct Expenditure	81,960	258,242	176,282	The cost of the governance referendum will be funded from reserve.
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Total Directly Controllable (Income)/Expenditure	81,960	258,242	176,282
Indirect Expenditure	15,050	15,080	30
Net (Income)/Expenditure	97,010	273,322	176,312

CORPORATE SERVICES

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
ELECTORAL REGISTRATION			
Direct Expenditure	324,720	243,063	(81,657) An underspend of £10,400 resulting from vacant posts. These posts have now been advertised and will be filled shortly. The carry forward request of £80,900 will not be spent in 2016-17 but it is anticipated a carry forward request will be made for 2017-18.
Income	(3,740)	(40,233)	(36,493) Increased grant funding to cover the costs of additional electoral registration requirements. This grant was not assumed in the preparation of the 2016-17 estimates.
Total Directly Controllable (Income)/Expenditure	320,980	202,830	(118,150)
Indirect Expenditure	39,070	39,100	30
Net (Income)/Expenditure	360,050	241,930	(118,120)
LEGAL SERVICES			
Direct Expenditure	1,041,195	1,059,145	17,950 A virement of £185,000 reflecting budgetary pressures was agreed to the revised budget earlier in the year. Following a change in the management arrangements of the service, a review was undertaken which revisited the requirement for temporary staff and external legal support. Combined with changes in the assumptions around the appointment date for recruitment into substantive posts, it has concluded that an element of the revised budget will not be committed as envisaged. The report proposes that £50,000 is vired to Corporate Services to reflect cost pressures in this area. This has now been implemented.
Income	(1,022,740)	(1,022,882)	(142)
Total Directly Controllable (Income)/Expenditure	18,455	36,263	17,808
Indirect Expenditure	125,360	125,420	60
Net (Income)/Expenditure	143,815	161,683	17,868
HR SERVICES			
Direct Expenditure	381,150	383,451	2,301
Income	(476,840)	(476,840)	0
Total Directly Controllable (Income)/Expenditure	(95,690)	(93,389)	2,301
Indirect Expenditure	96,540	96,650	110
Net (Income)/Expenditure	850	3,261	2,411

CORPORATE SERVICES

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
INFORMATION RIGHTS OFFICER			
Direct Expenditure	62,750	59,337	(3,413)
Income	(73,860)	(73,870)	(10)
Total Directly Controllable (Income)/Expenditure	(11,110)	(14,533)	(3,423)
Indirect Expenditure	11,110	10,960	(150)
Net (Income)/Expenditure	0	(3,573)	(3,573)
OTHER EMPLOYEE COSTS			
Direct Expenditure	243,530	163,659	(79,871)
Income	(284,360)	(284,370)	(10)
Total Directly Controllable (Income)/Expenditure	(40,830)	(120,711)	(79,881)
Indirect Expenditure	15,310	13,829	(1,481)
Net (Income)/Expenditure	(25,520)	(106,882)	(81,362)
PARISH AND LOCAL LIAISON			
Direct Expenditure	202,060	202,060	0
Total Directly Controllable (Income)/Expenditure	202,060	202,060	0
Indirect Expenditure	8,740	8,770	30
Net (Income)/Expenditure	210,800	210,830	30
PROCUREMENT			
Direct Expenditure	45,430	53,504	8,074
Total Directly Controllable (Income)/Expenditure	45,430	53,504	8,074
Indirect Expenditure	7,450	7,460	10
Net (Income)/Expenditure	52,880	60,964	8,084
PUBLIC RELATIONS AND MARKETING			
Direct Expenditure	292,770	297,421	4,651
Income	(7,000)	(4,950)	2,050
Total Directly Controllable (Income)/Expenditure	285,770	292,471	6,701
Indirect Expenditure	53,060	53,110	50
Net (Income)/Expenditure	338,830	345,581	6,751
GUILDFORD YOUTH COUNCIL			
Direct Expenditure	7,290	3,165	(4,125)
Total Directly Controllable (Income)/Expenditure	7,290	3,165	(4,125)
Indirect Expenditure	5,490	5,500	10
Net (Income)/Expenditure	12,780	8,665	(4,115)

A carry forward in respect of 360 training and service leader development will not be spent. A £77,000 saving is included.

Vacancy credit will not be met.

DEVELOPMENT

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
SERVICE SUMMARY			
Direct Expenditure	7,886,812	7,590,352	(296,460)
Income	(11,138,590)	(11,512,048)	(373,458)
Total Directly Controllable (Income)/Expenditure	(3,251,778)	(3,921,696)	(669,918)
Indirect Expenditure	3,555,590	3,427,736	(127,854)
Net (Income)/Expenditure	303,812	(493,960)	(797,772)

BUILDING CONTROL SUMMARY

Direct Expenditure	704,110	680,472	(23,638)	Additional agency costs are covered by substantive salary savings which result in an overall saving of £29,000.
Income	(503,763)	(449,409)	54,354	A reduction in applications is projected to result in reduced Building Control fees.
Total Directly Controllable (Income)/Expenditure	200,347	231,063	30,716	
Indirect Expenditure	131,520	131,570	50	
Net (Income)/Expenditure	331,867	362,633	30,766	

BUSINESS FORUM

Direct Expenditure	76,210	57,413	(18,797)
Total Directly Controllable (Income)/Expenditure	76,210	57,413	(18,797)
Indirect Expenditure	1,120	1,130	10
Net (Income)/Expenditure	77,330	58,543	(18,787)

DEVELOPMENT CONTROL

Direct Expenditure	1,691,350	1,910,448	219,098	It is currently projected that employee costs will be £136,500 higher than budget, in part the result of casual and agency staffing costs. The Budget Pressures Reserve will fund the £37,200 cost of a temporary enforcement officer included in the projection. Savings anticipated from the fundamental service review were not achieved following a further review of support staff requirements. Retention and recruitment of planning officers remains difficult. Planning appeal expenses are expected to be £58,000 higher than budget due to the Howard of Effingham appeal; this will be funded from reserve .
Income	(1,185,020)	(1,307,466)	(122,446)	Planning fee income is currently projected to be £137,000 higher than budget.
Total Directly Controllable (Income)/Expenditure	506,330	602,982	96,652	
Indirect Expenditure	445,050	447,676	2,626	
Net (Income)/Expenditure	951,380	1,050,658	99,278	

DEVELOPMENT

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**INDUSTRIAL ESTATES**

Direct Expenditure	312,670	270,766	(41,904)	Consultancy will be underspent by £54,700 and a carry forward request will be submitted in due course.
Income	(3,067,240)	(3,173,970)	(106,730)	Rental income is expected to be higher than budgeted as a consequence of the acquisition of 10 Middleton, although this is partially offset by vacant units. Rent reviews at Lysons Avenue and Slyfield have resulted in improvements in the budgeted position.

Total Directly Controllable (Income)/Expenditure

Indirect Expenditure	261,250	276,582	15,332
Net (Income)/Expenditure	(2,493,320)	(2,626,622)	(133,302)

INVESTMENT PROPERTY

Direct Expenditure	171,830	157,641	(14,189)	
Income	(4,939,130)	(5,241,054)	(301,924)	The Asset Investment Strategy targeted additional income of £696,000 in 2016-17. The purchases of the Armour Building and Wey House have contributed towards exceeding this target.

Total Directly Controllable (Income)/Expenditure

Indirect Expenditure	228,560	210,047	(18,513)
Net (Income)/Expenditure	(4,538,740)	(4,873,366)	(334,626)

LOCAL LAND CHARGES

Direct Expenditure	237,690	217,919	(19,771)	
Income	(273,370)	(238,912)	34,458	Land charges income is expected to be under budget by £34,000.

Total Directly Controllable (Income)/Expenditure

Indirect Expenditure	35,010	35,213	203
Net (Income)/Expenditure	(670)	14,220	14,890

DEVELOPMENT	Revised Budget	Projected Outturn	Variance	
	2016-2017	2016-2017		
MAJOR PROJECTS				
Direct Expenditure	952,862	1,159,260	206,398	There are salary and agency cost savings of £186,000, which assumes that an element of salary costs will be capitalised. Agency costs will now not be replaced by the equivalent substantive post costs until 2017-18. The procurement consultants costs will be capitalised. Consultancy costs and legal expenses, which include a budget of £392,000, are expected to be over budget by £125,500. Costs totalling £37,000 relating to the acquisition of a ransom strip at Blackwell Farm will be vired from a saving elsewhere in the general fund budget. The anticipated overspend which was going to be met from the Master Plan reserve will not materialise due to slippage in the programme. Castle Street anticipated expenditure of £145,000 will be met from the Budget Pressures reserve and £54,000 for Town Centre Parking Strategy will be funded from the Car Parks Maintenance reserve. The cost of North Street Pop Up Village is expected to be £39,500 in this financial year, with income estimated at £25,000 and costs at £64,500.
Income	0	(15,417)	(15,417)	
Total Directly Controllable (Income)/Expenditure	952,862	1,143,843	190,981	
Indirect Expenditure	1,313,330	1,315,656	2,326	
Net (Income)/Expenditure	2,266,192	2,459,499	193,307	
OTHER PROPERTY				
Direct Expenditure	116,400	107,923	(8,477)	Security arrangements at Tyting Farm are anticipated to cost £25,300. Weed treatment at Stonebridge landfill site will be under budget by £25,000.
Income	(121,860)	(145,637)	(23,777)	The purchase of New House will result in increased rent in 2016-17 of £16,800.
Total Directly Controllable (Income)/Expenditure	(5,460)	(37,714)	(32,254)	
Indirect Expenditure	100,270	113,700	13,430	
Net (Income)/Expenditure	94,810	75,986	(18,824)	

DEVELOPMENT	Revised Budget	Projected Outturn	Variance	
	2016-2017	2016-2017		
POLICY				
Direct Expenditure	1,485,360	1,200,606	(284,754)	There are savings in salaries of £287,500 resulting from vacancies due in part to implementation of the FSR and difficulty in recruiting suitable candidates. Transport planning and design and conservation consultants costs, estimated at £134,900 (for which there is a budget of £34,800) will be met from the saving. Only £15,000 of the carry forward of £74,000 for CIL consultant costs is now expected to be spent in this financial year. Savings in Local Plan legal fees will cover any overspend on consultants. The budget for inspectors fees of £10,000 will not be required in this financial year.
Income	(4,817)	(6,144)	(1,327)	
Total Directly Controllable (Income)/Expenditure	1,480,543	1,194,462	(286,081)	
Indirect Expenditure	177,340	177,315	(25)	
Net (Income)/Expenditure	1,657,883	1,371,777	(286,106)	
ASSET DEVELOPMENT				
Direct Expenditure	1,059,320	839,533	(219,787)	The consultants budget will be under spent by £29,500. The savings are in the responsive repair and maintenance budget which the service retains with actual expenditure being allocated directly to property related cost centres. Asset Development also hold the associated building surveyor recharges which are allocated to property cost centres resulting in a reduction in the against the budget account.
Income	(805,500)	(754,810)	50,690	Projected income is below the estimate by £48,500.
Total Directly Controllable (Income)/Expenditure	253,820	84,723	(169,097)	
Indirect Expenditure	260,510	117,220	(143,290)	
Net (Income)/Expenditure	514,330	201,943	(312,387)	
SLYFIELD AREA REGENERATION PROJECT (SARP)				
Direct Expenditure	53,510	87,537	34,027	Expenditure on consultants of £74,200 will be funded from reserves and the revenue budget of £40,000. Other expenditure on consultancy will be capitalised.
Total Directly Controllable (Income)/Expenditure	53,510	87,537	34,027	
Indirect Expenditure	517,870	517,890	20	
Net (Income)/Expenditure	571,380	605,427	34,047	

DEVELOPMENT

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2

TOURIST INFORMATION CENTRE

Direct Expenditure	257,620	228,752	(28,868)	Salary savings arising from vacant TIC Officer.
Income	(56,300)	(51,993)	4,307	
Total Directly Controllable (Income)/Expenditure	201,320	176,759	(24,561)	
Indirect Expenditure	27,540	27,695	155	
Net (Income)/Expenditure	228,860	204,454	(24,406)	

BUSINESS AND TOURISM

Direct Expenditure	638,030	546,358	(91,672)	The service retains the apprenticeship budget of £119,000 with actual salary costs allocated directly to individual services. The budget will therefore remain as a saving against the service. General tourism marketing is expected to be over budget by £21,000 and the budget for guides will be overspent by £24,300.
Income	(150,360)	(105,417)	44,943	Guide income is expected to be £17,400 under budget and income generated from the provision of WiFi in the town centre of £30,000 will not be achieved as a result of delays in the process.
Total Directly Controllable (Income)/Expenditure	487,670	440,941	(46,729)	
Indirect Expenditure	37,640	37,432	(208)	
Net (Income)/Expenditure	525,310	478,373	(46,937)	

TOWN CENTRE MANAGEMENT

Direct Expenditure	129,850	125,724	(4,126)	
Income	(31,230)	(21,819)	9,411	
Total Directly Controllable (Income)/Expenditure	98,620	103,905	5,285	
Indirect Expenditure	18,580	18,610	30	
Net (Income)/Expenditure	117,200	122,515	5,315	

ENVIRONMENT

	Revised Budget	Projected Outturn	Variance
	2016-2017	2016-2017	

SERVICE SUMMARY

Direct Expenditure	27,652,692	27,020,385	(632,307)
Income	(26,696,930)	(27,888,489)	(1,191,559)
Total Directly Controllable (Income)/Expenditure	955,762	(868,104)	(1,823,866)
Indirect Expenditure	8,769,740	8,839,074	69,334
Net (Income)/Expenditure	9,725,502	7,970,970	(1,754,532)

ABANDONED VEHICLES

Direct Expenditure	34,500	36,727	2,227
Income	0	(175)	(175)
Total Directly Controllable (Income)/Expenditure	34,500	36,552	2,052
Indirect Expenditure	8,100	8,110	10
Net (Income)/Expenditure	42,600	44,662	2,062

ARMED FORCES DAY

Direct Expenditure	0	728	728
Total Directly Controllable (Income)/Expenditure	0	728	728
Net (Income)/Expenditure	0	728	728

CCTV SYSTEMS

Direct Expenditure	80,400	80,216	(184)
Income	0	(7)	(7)
Total Directly Controllable (Income)/Expenditure	80,400	80,209	(191)
Indirect Expenditure	19,240	15,649	(3,591)
Net (Income)/Expenditure	99,640	95,858	(3,782)

CEMETERIES AND CLOSED CHURCHYARDS

Direct Expenditure	272,690	291,486	18,796
Income	(54,730)	(59,974)	(5,244)
Total Directly Controllable (Income)/Expenditure	217,960	231,512	13,552
Indirect Expenditure	24,910	36,055	11,145
Net (Income)/Expenditure	242,870	267,567	24,697

CLINICAL WASTE

Direct Expenditure	3,080	7,196	4,116
Total Directly Controllable (Income)/Expenditure	3,080	7,196	4,116
Indirect Expenditure	380	380	0
Net (Income)/Expenditure	3,460	7,576	4,116

ENVIRONMENT

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance	
CREMATORIUM				
Direct Expenditure	673,450	577,347	(96,103)	Lower than budget employee related expenditure of £89,000 is attributable to the pending restructure.
Income	(1,498,320)	(1,486,878)	11,442	
Total Directly Controllable (Income)/Expenditure	(824,870)	(909,531)	(84,661)	
Indirect Expenditure	319,060	330,084	11,024	
Net (Income)/Expenditure	(505,810)	(579,447)	(73,637)	
DOG CONTROL AND ANIMAL WELFARE				
Direct Expenditure	68,170	61,091	(7,079)	
Income	(5,000)	(8,056)	(3,056)	
Total Directly Controllable (Income)/Expenditure	63,170	53,035	(10,135)	
Indirect Expenditure	10,570	10,580	10	
Net (Income)/Expenditure	73,740	63,615	(10,125)	
ELECTRIC THEATRE				
Direct Expenditure	569,900	509,639	(60,262)	The Cafe Bar and Front of House Manager and Marketing and Box Office Manager posts are currently vacant. These roles are being covered by the combination of casual staff and reconfiguring existing resources.
Income	(337,590)	(278,136)	59,454	Income is expected to be £59,500 under budget.
Total Directly Controllable (Income)/Expenditure	232,310	231,503	(808)	
Indirect Expenditure	114,760	115,658	898	
Net (Income)/Expenditure	347,070	347,161	91	
FLEET MANAGEMENT SERVICE				
Direct Expenditure	1,068,440	1,056,088	(12,352)	
Income	(2,828,600)	(2,835,591)	(6,991)	
Total Directly Controllable (Income)/Expenditure	(1,760,160)	(1,779,503)	(19,343)	
Indirect Expenditure	1,780,050	1,780,490	440	
Net (Income)/Expenditure	19,890	987	(18,903)	
ENGINEERING AND TRANSPORT SERVICES				
Direct Expenditure	354,460	342,930	(11,530)	
Income	(421,660)	(406,141)	15,519	
Total Directly Controllable (Income)/Expenditure	(67,200)	(63,211)	3,989	
Indirect Expenditure	67,160	67,200	40	
Net (Income)/Expenditure	(40)	3,989	4,029	

ENVIRONMENT

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance	
GUILDFORD HOUSE				
Direct Expenditure	397,460	324,138	(73,322)	Roof works planned at Guildford House will now be carried out in 2017-18. The general R&M budget will be underspent by £7,800. Growth bid PR000262, Improvements at Guildford House, will not be spent in this financial year and a carry forward will be requested in due course.
Income	(66,530)	(63,919)	2,611	
Total Directly Controllable (Income)/Expenditure	330,930	260,219	(70,711)	
Indirect Expenditure	88,860	85,746	(3,114)	
Net (Income)/Expenditure	419,790	345,965	(73,825)	
GUILDHALL				
Direct Expenditure	215,836	130,226	(85,610)	Planned repairs to the Guildhall roof to stop the ingress of water are no longer required and has been removed from the projection. The consultants' growth bid of £50,000 for the conservation management plan will not now be spent in this financial year and a request for carry forward will be made in due course.
Income	(27,800)	(29,179)	(1,379)	
Total Directly Controllable (Income)/Expenditure	188,036	101,047	(86,989)	
Indirect Expenditure	36,060	31,776	(4,284)	
Net (Income)/Expenditure	224,096	132,823	(91,273)	
LAND DRAINAGE				
Direct Expenditure	157,250	156,146	(1,104)	
Income	0	(92)	(92)	
Total Directly Controllable (Income)/Expenditure	157,250	156,054	(1,196)	
Indirect Expenditure	328,830	287,173	(41,657)	
Net (Income)/Expenditure	486,080	443,227	(42,853)	
LEISURE ART DEVELOPMENT				
Direct Expenditure	77,680	80,772	3,092	
Income	(200)	(4,458)	(4,258)	
Total Directly Controllable (Income)/Expenditure	77,480	76,314	(1,166)	
Indirect Expenditure	14,050	14,080	30	
Net (Income)/Expenditure	91,530	90,394	(1,136)	

ENVIRONMENT

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**LEISURE COMMUNITY CENTRES**

Direct Expenditure	98,010	134,381	36,371	Budget deficit is predominantly due to refurbishment works undertaken at Stoughton Community Centre, which will be funded from the reserve established when Guildford Community Centre closed, and roof joists and door replacements at Bellfields Community Centre, which will be funded within the overall repairs and maintenance budget managed by Asset Development.
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Income	0	(1,414)	(1,414)
Total Directly Controllable (Income)/Expenditure	98,010	132,967	34,957
Indirect Expenditure	72,510	88,721	16,211
Net (Income)/Expenditure	170,520	221,688	51,168

LEISURE G LIVE

Direct Expenditure	409,390	398,754	(10,636)	
Income	(24,210)	(52,201)	(27,991)	The projection includes management fee income of £34,600, £18,600 higher than estimated.

Total Directly Controllable (Income)/Expenditure	385,180	346,553	(38,627)
Indirect Expenditure	888,740	881,830	(6,910)
Net (Income)/Expenditure	1,273,920	1,228,383	(45,537)

LEISURE GRANTS

Direct Expenditure	435,610	439,100	3,490
Total Directly Controllable (Income)/Expenditure	435,610	439,100	3,490
Indirect Expenditure	8,570	8,590	20
Net (Income)/Expenditure	444,180	447,690	3,510

LEISURE MANAGEMENT CONTRACT

Direct Expenditure	1,453,960	1,257,186	(196,774)	Projected underspend attributable to lower utility costs and repair and maintenance expenditure.
Income	(1,967,960)	(1,762,742)	205,218	Expenditure recovered lower as a result of reduced expenditure (see above)

Total Directly Controllable (Income)/Expenditure	(514,000)	(505,556)	8,444
Indirect Expenditure	1,572,740	1,573,947	1,207
Net (Income)/Expenditure	1,058,740	1,068,391	9,651

ENVIRONMENT**LEISURE PLAY DEVELOPMENT**

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
Direct Expenditure	203,500	203,943	443
Income	(38,500)	(42,001)	(3,501)
Total Directly Controllable (Income)/Expenditure	165,000	161,942	(3,058)
Indirect Expenditure	16,220	16,250	30
Net (Income)/Expenditure	181,220	178,192	(3,028)

LEISURE RANGERS

Direct Expenditure	234,700	202,392	(32,308)	The lower than budgeted expenditure relates to vacancies in the Parks Ranger Service.
Income	(640)	(110)	530	
Total Directly Controllable (Income)/Expenditure	234,060	202,282	(31,778)	
Indirect Expenditure	8,100	8,130	30	
Net (Income)/Expenditure	242,160	210,412	(31,748)	

LEISURE SPORT DEVELOPMENT

Direct Expenditure	78,800	76,069	(2,731)
Income	(5,150)	(2,014)	3,136
Total Directly Controllable (Income)/Expenditure	73,650	74,055	405
Indirect Expenditure	10,990	11,030	40
Net (Income)/Expenditure	84,640	85,085	445

MARKETS

Direct Expenditure	62,040	57,418	(4,622)
Income	(170,750)	(168,484)	2,266
Total Directly Controllable (Income)/Expenditure	(108,710)	(111,066)	(2,356)
Indirect Expenditure	8,180	8,190	10
Net (Income)/Expenditure	(100,530)	(102,876)	(2,346)

MOT BAY

Direct Expenditure	157,710	150,215	(7,495)
Income	(170,620)	(166,143)	4,477
Total Directly Controllable (Income)/Expenditure	(12,910)	(15,928)	(3,018)
Indirect Expenditure	12,870	12,900	30
Net (Income)/Expenditure	(40)	(3,028)	(2,988)

ENVIRONMENT

Revised Budget	Projected Outturn	Variance
2016-2017	2016-2017	

Appendix 2**GUILDFORD MUSEUM**

Direct Expenditure	522,180	543,985	21,805	Expenditure on the Museum review totalling £11,000 will be funded from the Invest to Save reserve. The Your Story, Your Museum Arts Council grant of £33,820 will help to fund £38,000 of expenditure on the project. £75,000 of R & M, unspent to date, has been brought back to budget and will be capitalised at year end.
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Income	(54,310)	(86,506)	(32,196)	
Total Directly Controllable (Income)/Expenditure	467,870	457,479	(10,391)	
Indirect Expenditure	200,890	209,273	8,383	
Net (Income)/Expenditure	668,760	666,752	(2,008)	

OFF STREET PARKING

Direct Expenditure	3,624,590	3,365,960	(258,630)	Decoration works at Leapale Multi-Storey Car Park have been rescheduled to 2017-18, the estimate for these works in 2016-17 was £136,000. Expenditure on mechanical and electrical repairs and maintenance is projected to be £83,300 below the estimate of £153,300.
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Income	(9,946,220)	(10,330,520)	(384,300)	Meter income from off street car parks is currently projected to be £8,346,700 for 2016-17, which is £392,300 (4.9%) above this year's estimate. The additional income includes a VAT refund of £108,000.
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Total Directly Controllable (Income)/Expenditure	(6,321,630)	(6,964,560)	(642,930)	
Indirect Expenditure	1,199,250	1,213,908	14,658	
Net (Income)/Expenditure	(5,122,380)	(5,750,652)	(628,272)	

ON STREET PARKING

Direct Expenditure	1,159,330	1,178,411	19,081	
Income	(1,939,480)	(1,909,332)	30,148	The projection for meter income, net of bay suspension fees, is £30,700 (3.2%) below the estimate of £945,000.

Total Directly Controllable (Income)/Expenditure	(780,150)	(730,921)	49,229	
Indirect Expenditure	79,680	79,700	20	
Net (Income)/Expenditure	(700,470)	(651,221)	49,249	

ORDNANCE SURVEY AND MAPPING SERVICES

Direct Expenditure	3,430	2,906	(524)	
Total Directly Controllable (Income)/Expenditure	3,430	2,906	(524)	
Indirect Expenditure	10,000	7,309	(2,691)	
Net (Income)/Expenditure	13,430	10,215	(3,215)	

ENVIRONMENT

Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
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Appendix 2**PARKS AND COUNTRYSIDE**

Direct Expenditure	4,206,396	4,090,323	(116,073) Lower than budgeted employee related expenditure totalling £215,400 resulting from vacant posts and the budget for a revised structure which will not be utilised in full. Repairs and maintenance expenditure, to be funded within the overall corporate allocation, is £129,600 above the budget allocated to the Parks Service.
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Income	(1,364,110)	(2,305,099)	(940,989) The income projection includes £1,000,000 of SPA income, the majority of which (the balance of income above revenue expenditure) is transferred to reserve at year-end.
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Total Directly Controllable (Income)/Expenditure	2,842,286	1,785,224	(1,057,062)
Indirect Expenditure	543,910	580,779	36,869
Net (Income)/Expenditure	3,386,196	2,366,003	(1,020,193)

PARK AND RIDE SERVICES

Direct Expenditure	721,950	803,845	81,895 The supplies and services expenditure projection includes £30,000 in respect of welfare facilities at Onslow Park and Ride, a corresponding amount of income is included in the outturn as the costs are recoverable from Surrey County Council. Following a re-profiling of repair works at Artington Park & Ride the repairs budget will be £23,300 lower than budget. The projected bus contract cost is £79,000 above the estimate as a result of the inclusion of Onslow Park and Ride, this will be met from the surplus generated from on-street parking.
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Income	(21,000)	(53,278)	(32,278)
Total Directly Controllable (Income)/Expenditure	700,950	750,567	49,617
Indirect Expenditure	95,600	83,688	(11,912)
Net (Income)/Expenditure	796,550	834,255	37,705

PUBLIC CONVENIENCES

Direct Expenditure	300,470	285,586	(14,884)
Income	(11,570)	(11,570)	0
Total Directly Controllable (Income)/Expenditure	288,900	274,016	(14,884)
Indirect Expenditure	73,120	70,970	(2,150)
Net (Income)/Expenditure	362,020	344,986	(17,034)

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
	2016-2017	2016-2017		
REFUSE AND RECYCLING				
Direct Expenditure	6,309,230	6,569,626	260,396	The projected cost of co-mingled recycling gate fees is £277,900 higher than budget. An equalisation reserve was established to cover this additional cost.
Income	(3,816,070)	(3,924,590)	(108,520)	Commercial waste income is projected to be £72,000 above the estimate of £1,040,000, whilst income from grants and contributions is projected to be £60,000 above the estimate of £75,000.
Total Directly Controllable (Income)/Expenditure	2,493,160	2,645,036	151,876	
Indirect Expenditure	685,380	685,660	280	
Net (Income)/Expenditure	3,178,540	3,330,696	152,156	
RIVER CONTROL				
Direct Expenditure	30,670	19,232	(11,438)	
Total Directly Controllable (Income)/Expenditure	30,670	19,232	(11,438)	
Indirect Expenditure	9,140	5,231	(3,909)	
Net (Income)/Expenditure	39,810	24,463	(15,347)	
ROADS AND FOOTPATHS MAINTENANCE				
Direct Expenditure	36,640	58,898	22,258	Projected expenditure on essential road and footpath repairs is £22,100 above the estimate, whilst the associated engineering and transportation recharge is £38,000 above the estimate.
Total Directly Controllable (Income)/Expenditure	36,640	58,898	22,258	
Indirect Expenditure	49,540	88,317	38,777	See above
Net (Income)/Expenditure	86,180	147,215	61,035	
SNOW AND ICE PLAN HOLDING ACCOUNT				
Direct Expenditure	61,440	55,238	(6,202)	
Income	(62,270)	(62,270)	0	
Total Directly Controllable (Income)/Expenditure	(830)	(7,032)	(6,202)	
Indirect Expenditure	1,040	220	(820)	
Net (Income)/Expenditure	210	(6,812)	(7,022)	
STREET CLEANSING				
Direct Expenditure	2,050,230	1,946,145	(104,085)	Combination of vacancies and reduction in contractor costs associated with cleaning of main roads (A3/A31)
Income	(134,750)	(145,769)	(11,019)	
Total Directly Controllable (Income)/Expenditure	1,915,480	1,800,376	(115,104)	
Indirect Expenditure	121,750	121,830	80	
Net (Income)/Expenditure	2,037,230	1,922,206	(115,024)	

ENVIRONMENT

	Revised Budget	Projected Outturn	Variance
	2016-2017	2016-2017	

STREET FURNITURE

Direct Expenditure	55,650	62,734	7,084
Total Directly Controllable (Income)/Expenditure	55,650	62,734	7,084
Indirect Expenditure	9,080	13,766	4,686
Net (Income)/Expenditure	64,730	76,500	11,770

TRANSPORTATION

Direct Expenditure	12,630	11,226	(1,404)
Total Directly Controllable (Income)/Expenditure	12,630	11,226	(1,404)
Indirect Expenditure	5,640	15,050	9,410
Net (Income)/Expenditure	18,270	26,276	8,006

VEHICLE MAINTENANCE WORKSHOP

Direct Expenditure	823,210	788,958	(34,252)
Income	(869,020)	(835,421)	33,599
Total Directly Controllable (Income)/Expenditure	(45,810)	(46,463)	(653)
Indirect Expenditure	46,570	46,580	10
Net (Income)/Expenditure	760	117	(643)

WOKING ROAD DEPOT

Direct Expenditure	425,860	462,715	36,855	The increase in expenditure relates to the new Depot Labourer post.
Income	(608,340)	(604,799)	3,541	
Total Directly Controllable (Income)/Expenditure	(182,480)	(142,084)	40,396	
Indirect Expenditure	179,840	175,844	(3,996)	
Net (Income)/Expenditure	(2,640)	33,760	36,400	

RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT

Direct Expenditure	201,750	200,410	(1,340)
Income	(251,530)	(251,620)	(90)
Total Directly Controllable (Income)/Expenditure	(49,780)	(51,210)	(1,430)
Indirect Expenditure	48,360	48,380	20
Net (Income)/Expenditure	(1,420)	(2,830)	(1,410)

MANAGING DIRECTOR

Revised Budget Projected Outturn Variance
2016-2017 2016-2017

Appendix 2

SERVICE SUMMARY

Direct Expenditure	625,555	327,959	(297,596)
Income	(549,070)	(549,070)	0
Total Directly Controllable (Income)/Expenditure	76,485	(221,111)	(297,596)
Indirect Expenditure	70,020	70,080	60
Net (Income)/Expenditure	146,505	(151,031)	(297,536)

PERFORMANCE MANAGEMENT

Direct Expenditure	72,070	1	(72,069)	The salary saving results from vacant posts
Income	(72,070)	(72,070)	0	
Total Directly Controllable (Income)/Expenditure	0	(72,069)	(72,069)	
Net (Income)/Expenditure	0	(72,069)	(72,069)	

INTERNAL AUDIT

Direct Expenditure	313,245	183,192	(130,053)	The service review for Internal Audit has now been completed, and recruitment is underway to recruit to vacant posts. Invest to save agreement £15,000 for IDeA software will be funded from reserves. The carry forward request for consultants projects will not be spent in this financial year.
Income	(276,320)	(276,320)	0	
Total Directly Controllable (Income)/Expenditure	36,925	(93,128)	(130,053)	
Indirect Expenditure	36,880	36,910	30	
Net (Income)/Expenditure	73,805	(56,218)	(130,023)	

BUSINESS IMPROVEMENT

Direct Expenditure	240,240	144,766	(95,474)	The service review for Business Improvement has been completed, recruitment is underway.
Income	(200,680)	(200,680)	0	
Total Directly Controllable (Income)/Expenditure	39,560	(55,914)	(95,474)	
Indirect Expenditure	33,140	33,170	30	
Net (Income)/Expenditure	72,700	(22,744)	(95,444)	

RESOURCES

Revised Budget Projected Outturn Variance
2016-2017 2016-2017

Appendix 2

SERVICE SUMMARY			
Direct Expenditure	47,174,269	44,568,025	(2,606,244)
Income	(45,564,260)	(43,155,636)	2,408,624
Total Directly Controllable (Income)/Expenditure	1,610,009	1,412,389	(197,620)
Indirect Expenditure	2,311,890	2,309,760	(2,130)
Net (Income)/Expenditure	3,921,899	3,722,149	(199,750)

ACCOUNTANCY

Direct Expenditure	782,620	767,771	(14,849)	Salary savings resulting from a service restructuring.
Income	(913,160)	(913,470)	(310)	
Total Directly Controllable (Income)/Expenditure	(130,540)	(145,699)	(15,159)	
Indirect Expenditure	129,420	129,500	80	
Net (Income)/Expenditure	(1,120)	(16,199)	(15,079)	

BUSINESS RATES

Direct Expenditure	189,350	197,481	8,131	The service is currently operating at full establishment. As a consequence the vacancy credit of £5,500 will not be met.
Income	(276,390)	(277,930)	(1,540)	
Total Directly Controllable (Income)/Expenditure	(87,040)	(80,449)	6,591	
Indirect Expenditure	43,060	43,090	30	
Net (Income)/Expenditure	(43,980)	(37,359)	6,621	

ICT BUSINESS SERVICES TEAM

Direct Expenditure	774,490	485,132	(289,358)	There are salary savings resulting from a number of vacant posts, pending a restructure of the service.
Income	(739,790)	(740,050)	(260)	
Total Directly Controllable (Income)/Expenditure	34,700	(254,918)	(289,618)	
Indirect Expenditure	96,570	96,710	140	
Net (Income)/Expenditure	131,270	(158,208)	(289,478)	

RESOURCES	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance	
CLIMATE CHANGE				
Direct Expenditure	418,840	326,383	(92,457)	There is a salary saving resulting from vacant posts. Following a restructure, the post of team and project support assistant has been deleted from the 2017-18 estimates. The growth bid of £20,000 for the Community Energy Scheme will not be spent in this financial year.
Income	(367,670)	(372,502)	(4,832)	
Total Directly Controllable (Income)/Expenditure	51,170	(46,119)	(97,289)	
Indirect Expenditure	61,190	61,300	110	
Net (Income)/Expenditure	112,360	15,181	(97,179)	
CORPORATE FINANCIAL				
Direct Expenditure	164,090	146,552	(17,538)	
Income	(154,650)	(145,558)	9,092	
Total Directly Controllable (Income)/Expenditure	9,440	994	(8,446)	
Indirect Expenditure	275,770	275,910	140	
Net (Income)/Expenditure	285,210	276,904	(8,306)	
COUNCIL TAX				
Direct Expenditure	624,364	580,146	(44,218)	Following the resignation of the Council Tax Manager, a temporary management structure is in place pending a full restructure.
Income	(343,750)	(325,000)	18,750	Income has decreased due to reduction in government grant for LCTS.
Total Directly Controllable (Income)/Expenditure	280,614	255,146	(25,468)	
Indirect Expenditure	142,090	142,160	70	
Net (Income)/Expenditure	422,704	397,306	(25,398)	
ICT CUSTOMER TECHNICAL SUPPORT				
Direct Expenditure	941,930	1,040,117	98,187	Network Links (BT Unicorn) will be over budget by £10,000, IT Security by £6,200, Infrastructure Maintenance by £7,800, Disaster Recovery by £4,300 and materials and equipment by £7,600. The new EE mobile phone contract has resulted in additional costs of £41,000 which will be allocated to the relevant cost centres at year end.
Income	(920,390)	(919,830)	560	
Total Directly Controllable (Income)/Expenditure	21,540	120,287	98,747	
Indirect Expenditure	76,640	76,680	40	
Net (Income)/Expenditure	98,180	196,967	98,787	

RESOURCES

	Revised Budget 2016-2017	Projected Outturn 2016-2017	Variance
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Appendix 2

FEASIBILITY STUDIES

Direct Expenditure	20,000	19,999	(1)
Total Directly Controllable (Income)/Expenditure	20,000	19,999	(1)
Indirect Expenditure	140	140	0
Net (Income)/Expenditure	20,140	20,139	(1)

DEBTORS

Direct Expenditure	161,070	148,110	(12,960)	Debtors salaries are £11,400 lower than estimated (net of vacancy allowance) as a result of a full time post being temporarily filled on a part time basis. A full time employee is now in post.
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Income	(262,070)	(262,160)	(90)
Total Directly Controllable (Income)/Expenditure	(101,000)	(114,050)	(13,050)
Indirect Expenditure	100,970	101,000	30
Net (Income)/Expenditure	(30)	(13,050)	(13,020)

HOUSING BENEFITS

Direct Expenditure	37,526,841	34,963,649	(2,563,192)	The Department of Work and Pensions reimburse the cost of housing benefit payment. The amount of housing benefit paid is higher than budgeted, as a consequence the amount reimbursed has increased by an equivalent amount (see income)
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Income	(37,317,510)	(34,762,467)	2,555,043
Total Directly Controllable (Income)/Expenditure	209,331	201,182	(8,149)
Indirect Expenditure	228,420	228,500	80
Net (Income)/Expenditure	437,751	429,682	(8,069)

INFORMATION SYSTEMS TEAM

Direct Expenditure	258,660	264,699	6,039
Income	(294,430)	(293,955)	475
Total Directly Controllable (Income)/Expenditure	(35,770)	(29,256)	6,514
Indirect Expenditure	37,350	37,407	57
Net (Income)/Expenditure	1,580	8,151	6,571

RESOURCES	Revised Budget	Projected Outturn	Variance	
	2016-2017	2016-2017		
INSURANCE REVENUE ACCOUNT				
Direct Expenditure	917,970	868,207	(49,763)	Insurance premium renewals are lower than the budgeted assumptions. 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	(938,410)	(921,494)	16,916	
Total Directly Controllable (Income)/Expenditure	(20,440)	(53,287)	(32,847)	
Indirect Expenditure	3,580	4,030	450	
Net (Income)/Expenditure	(16,860)	(49,257)	(32,397)	
IT RENEWALS REVENUE ACCOUNT				
Income	(582,920)	(582,920)	0	
Total Directly Controllable (Income)/Expenditure	(582,920)	(582,920)	0	
Indirect Expenditure	464,470	464,500	30	
Net (Income)/Expenditure	(118,450)	(118,420)	30	
MISCELLANEOUS ITEMS				
Direct Expenditure	(59,136)	325,671	384,807	Customer Service Centre saving not achieved. The centrally held budget for the non-achievement of service challenge savings and additional income has been removed as the savings are reflected in the relevant cost centres.
Income	88,850	(31,893)	(120,743)	A £105,000 budget for the non-achievement of additional rental income will not be required, as we have achieved the target
Total Directly Controllable (Income)/Expenditure	29,714	293,778	264,064	
Indirect Expenditure	460	460	0	
Net (Income)/Expenditure	30,174	294,238	264,064	
OFFICE SERVICES TEAM				
Direct Expenditure	1,434,050	1,440,500	6,450	There are salary savings resulting from vacancies. There are unbudgeted internal decoration costs at Millmead Lodge, and higher than budgeted repairs and maintenance at Home Farm (Stoke Park), River View Lodge, St Mary's Terrace and Old Millmead. The electricity budget was reduced to reflect a previous growth bid which would have seen the data centre move off site, the result of which is an overspend of £20,000. The furniture budget is expected to outturn £17,000 over budget.

RESOURCES

	Revised Budget	Projected Outturn	Variance
	2016-2017	2016-2017	
Income	(1,849,460)	(1,911,633)	(62,173) Surrey County Council rent will be £17,000 higher than budgeted and we have received £9,100 from central government for the PCC elections and the EU referendum. The reprographics support service recharge is projected to be overachieved by £40,000.

Total Directly Controllable (Income)/Expenditure	(415,410)	(471,133)	(55,723)
Indirect Expenditure	478,180	474,663	(3,517)
Net (Income)/Expenditure	62,770	3,530	(59,240)

EPAYMENTS AND PAYROLL

Direct Expenditure	468,330	511,879	43,549 Salary savings built into the estimates will not be achieved in 2016-17, but the implications will be incorporated into a wider service restructuring which will deliver savings in 2017-18.
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Income	(692,510)	(694,774)	(2,264)
Total Directly Controllable (Income)/Expenditure	(224,180)	(182,895)	41,285
Indirect Expenditure	139,150	139,240	90
Net (Income)/Expenditure	(85,030)	(43,655)	41,375

NON DISTRIBUTED COSTS

Direct Expenditure	2,227,680	2,227,680	0
Total Directly Controllable (Income)/Expenditure	2,227,680	2,227,680	0
Indirect Expenditure	160	160	0
Net (Income)/Expenditure	2,227,840	2,227,840	0

WEBSITE

Direct Expenditure	323,120	254,049	(69,071) There are savings in website maintenance, development, hosting and licence costs.
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Total Directly Controllable (Income)/Expenditure	323,120	254,049	(69,071)
Indirect Expenditure	34,270	34,310	40
Net (Income)/Expenditure	357,390	288,359	(69,031)