

Resources Directorate			
	Revised Budget	Projected Outturn	Variance
Net (Income)/Expenditure	1,885,169	3,330,620	1,445,451
	Revised Budget	Projected Outturn	Variance
AUDIT - Audit Management	-41,990	-53,322	-11,332
CASEWRK - Resources Caseworker	-206,181	-19,816	186,365
Service Comments: Main adjustments have been made to salary costings. Awaiting people budgeting changes to reflect actuals on budgets moving forward. No anticipated salary overspend against establishment FTE when people budgeting reflected in cost centre.			
CORFIN - Corporate Financial	277,380	352,466	75,086
Service Comments: Treasury Mgt - brokers commission is expected to be over budget due to fees on arranging borrowing			
CORSER - Corporate Services	1,015,460	1,315,089	299,629
Service Comments: Salaries are projected to be over budget due to reallocation of budgets to reflect the new structure being required. Software licence for ModernGov has been included here where there is not budget and realignment of software budgets across the resources directorate are required to match where the expenditure is going.			
FEASTU - Feasibility Studies	40,470	40,509	39
FINAMN - Lead Specialist - Finance	-197,740	40,816	238,556
Service Comments: Salary/agency budgets need to be realigned in year, casual and agency staff is higher than budget due to additional resource employed during the first half of the year. Software costs are higher than budget due to a realignment of budgets being required in the resources directorate			

HR - Lead Specialist - HR	-176,751	(120,748)	56,003
Service Comments: Consultancy costs are charged to HR initially then coded out to the correct service during each month.			
ICT - Lead Specialist - ICT	435,907	536,932	101,026
Service Comments:			
With the FY20/21 budget being used as the baseline for the FY21/22 budget, the forecast has been updated to reflect a modern bottom-up analysis of planned ICT spend. People budgets (salary, pensions etc.) are awaiting an update to re-align them based on the new Future Guildford organisation structure which centralised many roles into ICT. The permanent headcount in ICT is currently below that of the Future Guildford structure due to vacancies, though ICT people budgets are currently £146k below forecast spend for the year as they do not reflect all role changes yet. This should be resolved once people budgeting is completed for the organisation. In total direct controllable cost forecasts across ICT are £55k above budget. The main deviations are: £50k - Microsoft Extended Support for Windows 2008 - This provides security patching and support from Microsoft for our older servers whilst services are migrated to new servers. £85k - Business World application support contract for the resolution of system Defects and implementation of new functionality on the HR/Payroll side of the system.			
INSREV - Insurance Revenue Account	0	0	0
Service Comments:			
The insurance revenue account carries all of the insurance premiums for the year is recharged across all services as part of an annual year-end reconciliation.			
ITREV - ICT Investment and Renewal Fund	21,190	21,190	0
Service Comments:			
LEGAL - Lead Specialist - Legal	-226,600	-41,850	184,750
Service Comments: Re-structuring and redundancy costs and review of vacancy credit needed. Publication costs will be offset with a reduction in postage, franking and photocopying due to JCT online system and adobe electronic signatures.			
MISEXE - Miscellaneous Expenses	-98,234	250,000	348,234
Service Comments: Miscellaneous expenses is where amongst other things the COVID costs for 2021-22 are coded. This is undergoing further analysis on the back of closing the 2020-21 accounts.			
OTHEMP - Other Employee Costs	99,690	99,690	0
Service Comments:			
PARISH - Parish Liasion	195,540	187,708	-7,832
UNALLO - Unallocatable Central Overhead	747,030	721,956	-25,074
Service Comments: Pension fund strain adjustment.			

Service Directorate			
	Revised Budget	Projected Outturn	Variance
Net (Income)/Expenditure	16,796,462	20,673,709	3,877,246
	Revised Budget	Projected Outturn	Variance
ARTDEV - Arts Development	117,920	42,000	-75,920
Service Comments: Salary budget not allocated correctly. Oututrn adjusted to reflect change			
BUICON - Building Control	365,830	380,664	14,834
Service Comments:			
BUIMAI - Building Maintenance	47,870	184,349	136,479
Service Comments: Budget acc code D2003 - Materials, should be increased due to overspend as per 20/21.;There has been a significant increase in the cost of building materials & associated supplies.;Workload has grown bringing in an increase in income.Predicted year end - £1,200,000			
BUSRAT - Business Rates	-22,920	(23,424)	(504)
Service Comments: We are in receipt of an additional government grant for administering COVID initiatives and need to do some more work to determine how it will be allocated and used.			
CARSIT - Traveller Caravan Sites	-97,041	-12,701	84,340
Service Comments: Waiting for SCC payment to come through and also repairs and maintenance to be done – electricity meters have also been replaced due to stock shortage of current model which will come out of budget when invoicing catches up.			
CASESVC - Case Services	0	235,129	235,129
Service Comments: Salaries / budget for salaries have not been correctly allocated yet, therefore figures are incorrect. No anticipated salary overspend against establishment FTE when people budgeting reflected correctly in cost centre.			
CCTV - Town Centre CCTV	100,700	124,699	23,999
CEMETE - Cemeteries	212,980	124,301	-88,679
Service Comments: Salary allocation under review			
CIVEMS - Civil Emergencies	61,440	69,082	7,642
Service Comments:			

CREMAT - Crematorium	-1,060,460	(831,198)	229,262
Service Comments: Salary Allocation under review. Depreciation over budget, with Finance to Review Software costs planned to be over budget, awaiting virement from ICT renewals for new system. Income overall on track, allocation issue			
CTAX - Council Tax	532,410	665,483	133,073
Service Comments: Projected overspend is due to Future Guildford redundancy costs and use of agency staff during Phase B transition			
CUST - Customer Services	-67,950	39,595	107,545
Service Comments: Adjustments need to be made to salary allocations, redundancy costs to move to FG - to be finalised			
DAYSER - Day Services	558,360	711,397	153,037
Service Comments: Income not yet posted. Transactions for Covid-19 have been coded to DAYSER, will require correcting.			
DEVCON - Development Control	795,259	1,084,701	289,442
Service Comments: Salary reallocations to the Case Team have yet to be actioned which has resulted in an overspend and there are increased agency costs. Legal and consultants fees are over budget but some will be recovered from Planning Performance Agreements income. Planning income is projected to be over budget at this stage.			
DIGITAL - Digital Services	238,770	264,309	25,539
Service Comments: Salary allocations are yet to be finalised and account for overspend. Expect this position to be corrected at some point.			
EMECOM - Emergency Communications	-123,790	(127,292)	-3,502
EMISER - EMI Services	111,370	118,547	7,177
ENGTRA - Engineering and Transportation Services	-41,570	15,526	57,096
Service Comments : Lower staffing levels after FG leading to a lower recharge level than budgeted			
ENVHEA - Environmental Health	633,680	593,297	-40,383
Service Comments:			
FAMSUP - Family and Refugee Support Programme	106,270	166,634	60,364
Service Comments: Salary budget allocation are yet to be finalised and account for overspend. Reduced income due to families changing to Universal credit			
FLEMAN - Fleet Management	66,863	65,000	-1,863
Service Comments:			
FOODSF - Food Safety	375,070	374,875	-195
GLIVE - G Live	1,722,570	1,718,731	-3,839

GUIHOU - Guildford House	399,679	341,788	-57,891
Service Comments: Significant asset maintenance costs due to the mathematical tiling and kitchen refurbishment etc.			
GUILDH - Guildhall	146,450	214,975	68,525
Service Comments: The income for the site has been affected by the closure due to the pandemic and works.			
HOUSBEN - Housing Benefits	436,250	402,690	-33,560
Service Comments: Projected overspend C4511 is due to Future Guildford redundancy costs and use of agency staff during Phase B transition			
HEASAF - Corporate Health and Safety	9,200	12,195	2,995
HOMLES - Homelessness Support	857,890	(187,181)	-1,045,071
Service Comments : MHCLG grant of 140K to cover extra duties for rough sleepers and top up for support for the first quarter 2021/22.e.g Additional emergency accommodation costs.Homelessness Prevention Grant of 417K will in part cover additional costs relating to Domestic abuse and use of sanctuary scheme .			
HOUADV - Housing Advice	350,160	350,160	0
Service Comments:			
HOUASS - Affordable Housing	114,190	201,120	86,930
Service Comments: No anticipated rise in salary costs this year against established FTE. Any delay in confirmation of current post will be off set by MHCLG grant.			
HOUSURV - Housing Surveying	-240	105,033	105,273
Service Comments: Salary allocations under review at time of monitoring			
LANCHA - Land Charges	-13,670	(25,000)	(11,330)
Service Comments:			
LANDRA - Land Drainage	294,970	300,557	5,587
LEICOM - Leisure and Community	115,360	127,623	12,263
LEIMAN - Leisure Management Contract	1,299,200	1,968,052	668,852
Service Comments: Income from management fee waived due to Covid-19.			
LEIPLY - Leisure Play	215,790	218,742	2,952
LEIRAN - Leisure Rangers	231,260	247,398	16,138
LEISPO - Leisure Sports	101,610	88,688	-12,922

LICENS - Licensing	162,140	169,829	7,689
Service Comments:			
MILLH - Millmead House	-272,831	(377,240)	-104,409
Service Comments: Salary allocations under review by Finance. Business rates actuals not in at point of review. Recharges over budget			
MOTBAY - MOT Bay	2,210	18,163	15,953
MOWTPT - Community Meals and Transport			
	196,700	271,140	74,440
Service Comments: Salary budget allocation are yet to be finalised and account for overspend			
MUSEUM - Guildford Museum	528,190	545,858	17,668
Service Comments: Income severely affected by covid closures.			
NDH - North Downs Housing	0	1,615	1,615
OFFSTR - Off Street Parking			
	-4,641,431	(3,089,535)	1,551,896
Service Comments: Income is projected to be £1.47 m under budget. There are redundancy costs of £47,000 which will be moved to the FG cost centre in due course. Asset maintenance will be over budget by £107,000 some of which will be met either from a budget virement at year end or be funded from the Car Parks Maintenance Reserve. Depreciation will be over budget by £74,000.			
ONSTR - On Street Parking	-336,750	(123,925)	212,825
Service Comments: There are redundancy costs of £75,000 which will be moved to the FG cost centre in due course. Income is projected to be under budget by £170,000 and the corresponding payment to SCC under the agency will be reduced.			
OSMAP - Ordnance Survey and Mapping	8,070	25,305	17,235
PARKS - Countryside and Parks Services			
	2,120,107	2,727,563	607,456
Service Comments:			
Salary allocations under review at time of monitoring. Transport pool hire greater than budget, under review, but likely to be allocation issue			
PARKSCS - Parks Countryside Management	1,647,776	2,391,488	743,712
Service Comments: Income affected by Covid.			
PARRID - Park and Ride Service	803,620	724,505	-79,115
Service Comments: There are savings to our contribution to the bus operator at Onslow P & R as the site will be used for Covid testing until December 2021			
PESCON - Pest Control	990	(7,863)	(8,853)
PRIHOU - Private Sector Housing Maintenance			
	97,849	183,706	85,857
Service Comments: Change of delivery model and associated costs due to market changes in materials			

PRIHOUS - Private Sector Housing	305,009	108,916	-196,093
Service Comments:			
PUBCON - Public Conveniences	293,209	322,873	29,664
Service Comments: Premises related expenses will be over budget by £16,600.			
PUBHEA - Public Health	384,210	323,103	-61,107
Service Comments: Delay in covid work but will catch up in rest of year			
REFYCL - Refuse and Recycling	3,929,610	4,537,906	608,296
Service Comments:			
Salary allocations under reviewTransport pool hire over budget, under review, likely to be allocation issueServices over budget (bartec in cab software annual service charge), likely to be miscode, under investigation			
RIVCON - River Control	27,240	32,580	5,340
ROAFOO - Roads and Footpaths	109,690	103,380	-6,310
SNOICE - Snow and Ice	-21,120	(7,707)	13,413
SPASIT - SPA Sites	24,550	(630,688)	-655,238
Service Comments:			
STRCLE - Street Cleansing	2,296,560	2,328,626	32,066
Service Comments: The Transport Pool Hire recharge will be over budget.			
STRFUR - Street Furniture	111,390	107,925	-3,465
TAXLIC - Taxi Licensing	92,660	86,863	-5,797
TIC - Tourist Information Centre	255,280	262,518	7,238
VEHMAI - Vehicle Maintenance	5,360	(6,821)	-12,181
WASDEV - Waste and Fleet Business Development	-628,690	(744,472)	-115,782
Service Comments:			
Higher levels of garden waste subscription than anticipated			
WRD - Woking Road Depot	103,249	43,571	-59,678
Service Comments:			

WRDSTO - Woking Road Depot Stores	-110	(6,017)	-5,907
Strategy Directorate			
	Revised Budget	Projected Outturn	Variance
Direct Expenditure	7,516,612	10,356,137	2,839,525
Income	(11,869,480)	(13,134,394)	(1,264,914)
Total Controllable Expenditure	(4,352,868)	(2,778,257)	1,574,611
Net Indirect Expenditure	4,264,115	4,436,829	172,714
Net (Income)/Expenditure	(88,753)	1,694,471	1,783,225
	Revised Budget	Projected Outturn	Variance
BUSFOR - Business Forum	26,820	33,149	6,329
BUSIMP - Business Improvement	-81,430	1,454,826	1,536,256
Service Comments: Future Guildford Costs are funded from earmarked reserves as set out in the business case. The expenditure above will be transferred to earmarked reserves at the year end.			
CITADV - Citizens Advice Bureau	284,710	302,500	17,790
CIVEXP - Civic Expenses	211,110	210,406	-704
CLIMAT - Climate Change	45,030	45,452	422
Service Comments: Revised to be in line with budget			
COMDEV - Community Development	150,770	158,543	7,773
COMGFD - About Guildford	51,900	44,471	-7,429
COMLOT - Community Lottery	-100	(936)	-836
COMOUB - Public Relations	275,629	290,445	14,816

COMSAF - Community Safety	175,520	120,524	-54,996
Service Comments: Following the withdrawal of central government funding some years ago, this budget is managed to deliver an underspend and carry forward each year to fund future initiatives			
COMSUP - Council and Committee Support	425,189	386,739	-38,450
Service Comments: Salary budget allocation are yet to be finalised and account for underspend			
CORPRO - Corporate Programmes	1,573,249	1,589,713	16,464
DEMREP - Democratic Representation	818,820	881,338	62,518
Service Comments: Salary budget allocation are yet to be finalised and account for overspend			
ELECTI - Elections	94,800	232,003	137,203
Service Comments: Salary budget allocation are yet to be finalised and account for overspend			
ELECTO - Electoral Registration	275,670	359,710	84,040
Service Comments: Commitments for postage & printing are affecting outturn position			
EVENTS - Events	6,450	7,948	1,498
GRANTH - Grants to Voluntary Organisations	483,540	270,000	-213,540
Service Comments: Not sure what is expected to come from this budget – I'm only aware of expected expenditure of £270k this year			
GRANTL - Leisure Grants to Voluntary Organisations	393,060	393,060	0
Service Comments:			
INDEST - Industrial Estates	-2,587,581	(2,587,581)	0
Service Comments:			
INFORO - Lead Specialist - Information Governance	4,330	8,652	4,322
INVPRO - Investment Properties	-4,690,200	(5,299,799)	-609,599
MAJPRO - Major Projects	629,950	1,718,378	1,088,428
Service Comments: Revised budget need to be updated for consultant costs as £988,253 will be funded from reserves for consultant costs for GERP (£466,798.41) Guildford West (£244,759.01) and Spectrum (£276,696.00) Unbudgeted agency costs £194,513 to cover vacant posts, salary savings are split over various cost centres (need to be updated).			
MARKET - Markets	-3,600	(4,666)	-1,066

OSHRA - Housing Outside the HRA	59,630	6,691	-52,939
Service Comments: <i>MHCLG to cover 2 years interim measures</i>			
OTHPRO - Other Property	-597,270	(890,279)	-293,009
POLICY - Policy, Community and Events	1,376,230	1,221,063	-155,167
Service Comments: Printing savings. Inspector costs savings as process delayed. NP adoption results in increased income. Salaries reduction in Conservation and Design to reflect establishment posts.			
PROASP - Project Aspire	0	2,186	2,186
SAFGUI - Community Wellbeing	324,800	344,457	19,657
TOUDEV - Tourism & Development	401,053	423,031	21,978
TOWMAN - Town Centre Management	-216,841	(27,563)	189,278
Service Comments: The variance is due to the fact that the sponsorship income target in the budget will not be met. This will need to be considered and addressed in the 2022/23 budget setting process.			
YOUCOU - Youth Council	10	10	0