

Revenue Budget Monitoring Period 8 2020/21 – Appendices

Appendix 1

Chief Officer Cash Limited Budgets by Fund									
Original Budget	Chief Officer	Full Year Forecast as at 31 October 2020				Full Year Forecast as at 30 November 2020			
		Latest Budget	Forecast	Variance Better / (Worse)		Latest Budget	Forecast	Variance Better / (Worse)	
				£'000	%			£'000	%
£'000		£'000	£'000	£'000	%	£'000	£'000	£'000	%
	City Fund								
(1,731)	Chamberlain	(1,759)	(1,380)	379	22%	(1,759)	(1,380)	379	22%
(5,240)	City Surveyor	(5,244)	(5,124)	120	2%	(5,244)	(5,178)	66	1%
(11,168)	Director of Community and Children's Services	(13,114)	(12,671)	443	3%	(13,300)	(12,921)	379	3%
(2,199)	Director of Markets and Consumer Protection	(2,324)	(2,682)	(358)	(15%)	(2,781)	(2,590)	191	7%
564	Director of Open Spaces	537	903	366	68%	685	1,010	325	47%
(20,196)	Director of the Built Environment	(20,362)	(20,587)	(225)	(1%)	(20,672)	(20,672)	0	0%
(402)	Executive Director Mansion House and Old Bailey	(246)	(590)	(344)	(140%)	(246)	(535)	(289)	(118%)
(17,389)	Managing Director, Barbican Centre	(17,508)	(27,349)	(9,841)	(56%)	(28,732)	(27,181)	1,551	5%
(15,065)	Town Clerk	(15,249)	(15,454)	(205)	(1%)	(15,297)	(15,370)	(73)	(0%)
(72,826)	Total City Fund (excluding Police)	(75,269)	(84,935)	(9,666)	(13%)	(87,346)	(84,818)	2,528	3%
	City's Cash								
(99)	Chamberlain	(102)	(174)	(72)	(71%)	(102)	(178)	(76)	(74%)
(16,251)	City Surveyor	(16,121)	(16,544)	(423)	(3%)	(16,121)	(16,570)	(449)	(3%)
(1,052)	Director of Community and Children's Services	(1,127)	(1,122)	5	0%	(1,127)	(1,150)	(23)	(2%)
(1,365)	Director of Markets and Consumer Protection	(1,682)	(1,809)	(127)	(8%)	(1,682)	(1,753)	(71)	(4%)
(11,822)	Director of Open Spaces	(11,899)	(12,080)	(181)	(2%)	(12,321)	(12,406)	(85)	(1%)
(3,334)	Executive Director Mansion House and Old Bailey	(3,260)	(3,578)	(318)	(10%)	(3,260)	(3,543)	(283)	(9%)
(1,217)	Head, City of London Boy's School	(1,217)	(1,185)	32	3%	(1,217)	(1,185)	32	3%
(82)	Headmaster, City of London Freemen's School	(82)	(28)	54	66%	(82)	(28)	54	66%
(275)	Headmistress, City of London School for Girls	(275)	(769)	(494)	(180%)	(275)	(769)	(494)	(180%)
(6,799)	Principal, Guildhall School of Music and Drama	(6,798)	(10,264)	(3,466)	(51%)	(6,798)	(10,299)	(3,500)	(51%)
(1,391)	Remembrancer	(1,400)	(1,332)	68	5%	(1,400)	(1,316)	84	6%
(215)	Town Clerk	(273)	(261)	12	4%	(273)	(211)	62	23%
(43,902)	Total City's Cash	(44,236)	(49,146)	(4,910)	(11%)	(44,658)	(49,407)	(4,749)	(11%)
	Bridge House Estates								
0	Chamberlain	(45)	(45)	0	0%	(45)	(45)	0	0%
(2,703)	City Surveyor	(2,704)	(2,690)	14	1%	(2,704)	(2,691)	13	0%
(243)	Director of Open Spaces	(252)	(3,803)	(3,551)	(1,409%)	(252)	(3,538)	(3,286)	(1,304%)
(275)	Director of the Built Environment	(275)	(259)	16	6%	(275)	(259)	16	6%
(2,920)	Town Clerk	(2,941)	(2,426)	515	18%	(2,941)	(2,242)	699	24%
(6,141)	Total Bridge House Estates	(6,217)	(9,223)	(3,006)	(48%)	(6,217)	(8,775)	(2,558)	(41%)
	Guildhall Administration								
(22,165)	Chamberlain	(22,380)	(22,880)	(500)	(2%)	(22,380)	(22,591)	(211)	(1%)
(8,666)	City Surveyor	(8,481)	(8,288)	193	2%	(8,481)	(8,288)	193	2%
(845)	Comptroller and City Solicitor	(894)	(1,314)	(420)	(47%)	(894)	(894)	0	0%
274	Remembrancer	273	(989)	(1,262)	(462%)	(811)	(1,232)	(421)	(52%)
(6,536)	Town Clerk	(6,641)	(6,327)	314	5%	(6,641)	(6,327)	314	5%
(37,938)	Total Guildhall Administration	(38,123)	(39,798)	(1,675)	(4%)	(39,207)	(39,332)	(125)	(0%)
(160,807)	Grand Total (excluding Police)	(163,845)	(183,102)	(19,257)	(12%)	(177,428)	(182,332)	(4,903)	(3%)
(84,898)	Commissioner of Police (City Fund)	(84,898)	(79,856)	5,042	6%	(84,969)	(79,856)	5,113	6%
(245,705)	Grand Total	(248,743)	(262,958)	(14,215)	(6%)	(262,397)	(262,188)	209	0%

Barbican Centre Managing Director

1,551 Underspend	
Expenditure Underspend 22,549	Income Underachievement (20,998)

At period 8 the Barbican Centre are forecasting an overspend of £9.7m which with the budget reset of £11.2m leads to a surplus of £1.6m. The loss of income forecast is due to the centre closure following the effect of Covid-19 in addition to limited activity being forecast for the remainder of the financial year due to social distancing measures. Expenditure savings are due to activity reductions as well as a hold on all non-essential expenditure.

Chamberlain

92 Underspend	
Expenditure Underspend 68	Income Overachieve... 24

Chamberlain's is overall underspend due to delays in recruiting and an underspend on IT related to the Fundamental Review. Areas of overspend include recruitment campaigns, consultant fees for software changes, tax advice, unbudgeted security resources and additional staff costs to cover essential modelling work for MTFP, Major projects and City's Cash. The additional income is from Covid-19 new burdens and GLA Income maximisation funding.

City Surveyor

(177) Overspend	
Income Underachievement (625)	Expenditure Underspend 448

There have been substantial savings on expenditure made on Guildhall, Walbrook Wharf and Magistrates Court running costs and through reduced reactive repair costs due to lower use of properties. These savings are offset by reduced income through recovery of costs from government grants and service charges; recovery of security and other staff costs relating to Guildhall from external events; and reduced professional fee income due to a lower number of property deals. The Investment Estates are anticipated to be on target but will depend on any significant tenant failures during the pandemic.

Commissioner of Police

5,113 Underspend	
Expenditure Underspend 6,094	Income Under... (981)

The current position is based on an escalated recruitment process and a number of new appointments with a further intake in November 2020. The projected attrition levels have been revised due to Covid-19, assuming there will be no leavers during the financial year. Police services have remained as business as usual during Covid-19 and a challenging savings target of £5.7m is expected to be achieved in this financial year. Covid-19 pressures do exist for CoLP, however, losses can be claimed from the Home Office as part of the 'ring-fenced £1.2m uplift grant.'

Comptroller and City Solicitors

0 Overspend	
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The budget has been reset by £420k for the forecast shortfall in income as a result of external income levels dropping due to the commercial property sector market slowing down due to Covid-19, resulting in a forecast year end on budget position for both income and expenditure.

Director of Community and Children's Services

365 Underspend	
Income Overachievement 1,125	Expenditure Overspend (768)

Largest pressure is within DCCS on Rough Sleepers and Homelessness budgets. Most of these additional costs are being absorbed by a current underspend on Adult/Older People Social Care. This has been based on the current level of clients, however a small change in client numbers can have a major impact on the budget. Libraries forecasting expenditure underspend due to savings on premises, transport and supplies and services as a result of closure due to Covid-19.

Director of Markets and Consumer Protection

120 Underspend	
Expenditure Underspend 231	Income Underachievement... (111)

The forecast underspend is an improved position on previous months, with Brexit grant income received by port services offsetting the impacts of COVID-19 on income generation across services such as the Ports, Heathrow Animal Reception Centre and Licencing.

Additionally there remain losses of car parking income, filming income as a result of Covid-19, reduction in service charge income and recovery of energy and water costs.. Further losses will be incurred if any rent-free periods are offered to qualifying tenants.

The expenditure underspend is mainly due to staff vacancies and reduction in energy, water, car park management, waste collection and repairs and maintenance expenditure costs due to Covid-19. Expense is increasing from the previous period as a result of staff and running costs at the Ports for Brexit preparations, extra costs in relation to COVID-19 adaptations to HARC facilities and for health and safety equipment and additional cleaning at New Spitalfields Market.

Director of Open Spaces

(3,046) Overspend	
Income Underachievement (5,511)	Expenditure Underspend 2,464

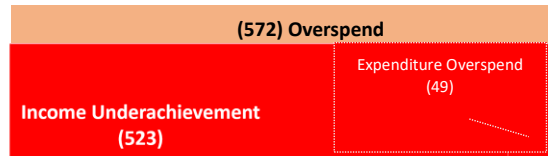
Income shortfall due to closed attractions and facilities as a result of the ongoing pandemic, principally due to Tower Bridge Tourism. Forecast is based on current assumption following 4 July reopening. Figures are inclusive of estimated income for Admissions, Filming and Corporate Events. Admissions estimates are based on operational capacity to ensure social distancing. Events is under discussion and the gradual growth for admissions and retails is based on is based on tourism sector predictions and data for recovery. Shortfall of income will be partially offset by savings principally due to Tower Bridge Tourism opening costs and significant cuts to planned minor works budgets.

Director of the Built Environment

16 Underspend	
Expenditure Underspend 3,448	Income Underachievement (3,432)

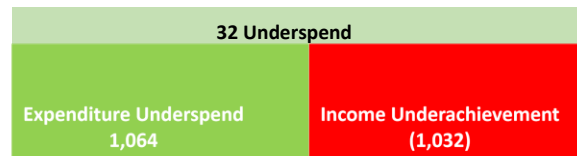
Income shortfall is mainly due to the significant impact of COVID-19 on income streams across the department, most significantly within off-street parking, traffic management, public conveniences, waste collection, drains & sewers, and building control services, together with a reduction in income from staff recharges to capital projects, also due to COVID-19 and its impact on the phasing and delivery of projects. The forecast expenditure savings is due to a reduction in Highways repairs and maintenance, and in the cost of parking enforcement and street cleansing contracts as a result of COVID-19, together with staff vacancies across the department, one-off costs for review of CIL funding needs no longer required, and savings from closure and early removal of Automatic Public Conveniences. These underspends are partly offset by a carry-forward overspend from 2019/20, increased costs of advertising and recruitment, a contribution to Climate Action Strategy costs, and the cost of the Tulip planning inquiry.

Executive Director Mansion House and Old Bailey



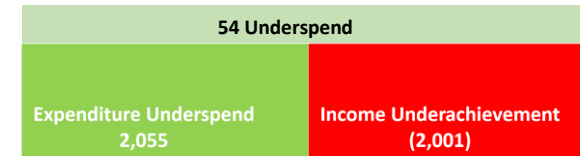
The shortfall in income is due to no events taking place so far this year at Mansion House. The forecast anticipates no income will be received this financial year following Government restrictions. Also, no commission from the catering company will be received. Expenditure overspend is due to additional costs for PPE for staff and cleaning at the Central Criminal Court, offset by significant cost savings against the Lord Mayor's travel budget as no travel has happened so far in this financial year.

Head of the Boys School



Forecast expenditure underspend due to miscellaneous potential savings identified to help respond to the ongoing pandemic. The transfer to the Capital Reserve Fund in 2020/21 has been reduced due to the available funding. The School is anticipating a reduction in income from tuition fees as a result of the ongoing pandemic.

Headmaster of the City of London Freemens School



Shortfall of income due to a reduction in tuition fees compared to budget, boarding fees and school means as a result of the pandemic. The current forecast transfer from the school's General Reserve Fund to revenue for 2020/21 will result in that fund becoming overdrawn at year end. Expenditure savings due to budgeted transfer to Capital Reserve Fund not going ahead and identified miscellaneous savings due to the pandemic.

Headmistress of City of London School for Girls

(494) Underspend	
Income Underachievement (665)	Expenditure Underspend 171

Expenditure underspend is largely due to the budgeted transfer to Capital Reserve Fund no longer being forecast for 20/21 and a reduction in expenditure following savings identified at the School.

The School is anticipating a reduction in income compared to budget as a result of the ongoing pandemic. This is partly offset by a forecast transfer from the General Reserve Fund which will result in the fund becoming overdrawn at year end.

Principal Guildhall School of Music and Drama

(3,500) Overspend	
Income Underachievement (4,597)	Expenditure Underspend (1,096)

The School will incur additional costs for space, equipment and staffing to support socially distanced onsite as well as online teaching as a result of Covid-19. The School has had to reduce/cease a number of income generating activities due to Covid-19 including stopping short courses, not letting out student accommodation during the Summer term (April to July), not letting out space during the summer to external providers, removing bar and catering income, and reduced fees from under-18 provision. It remains possible that further losses will arise as and when students start to come to the UK for the new Academic Year.

Remembrancer

(337) Overspend	
Income Underachievement (904)	Expenditure Underspend 567

No private event hire at Guildhall has taken place since the start of the financial year and it is now anticipated that almost no income will be received. Due to the impact of not being able to host any events at the Guildhall, there will be significant cost savings associated with not hosting these events including staff time, equipment hire, printing and advertising. With the department budget reset of £1.1m, this leads to an overspend of £0.3m.

Town Clerk

1,002 Underspend	
Income Overachievement 1,738	Expenditure Overspend (736)

The overall underspend is mainly in relation to City Bridge Trust savings due to posts yet to be filled, transfer of some staff costs to LCRF, TNCLF and some operational savings due to staff working remotely.

The additional income primarily relates to Policy and Resources reimbursement in grants for COVID-19 related work, which is offset by the associated expenditure.

Appendix 3

COVID spend as at 24 November 2020

The table below shows the approved spend against the COVID Contingency budget of £1.5m

Date	Bid Name	Description	Department	COVID Category	Fund	Allocation 2020/21
						£
		TOTAL BUDGET				1,500,000
03/04/2020	SMTA Rates Bill	For the COL to meet the cost of the Smithfield Market tenants rate bill as they are not covered by the government scheme; the City pays then recharges the tenants. The other Market tenants are covered under the scheme.	Markets & Consumer Protection	2. Support unforeseen expenditure required to support service	CF	67,000
07/04/2020	Provision of laptops	Urgent IT equipment being requested to be able to continue working at a business as usual capacity.	Chamberlains	2. Support unforeseen expenditure required to support service	CF	45,000
21/04/2020	COLPAI - CCTV	Installing CCTV at COLPAI site - Battery: CCTV installation at £35k for equipment + £6k for the fuel replacements for the second year	Communities and Children Services	2. Support unforeseen expenditure required to support service	CF	41,000
17/04/2020	Support the Mortality Management Group	Staffing resource during the COVID-19 crisis	Town Clerks	1. To enact contingency planning arrangements.	CF	27,000
24/04/2020	Direct Access Server Replacement + Additional Server	We have an urgent need to replace 1 Direct Access Server and add an additional server to improve resilience of our critical remote working infrastructure will take approximately 5-6 working days to complete from point of agreement	Chamberlains	2. Support unforeseen expenditure required to support service	GHA	37,000

06/05/2020	PPE Purchasing	London Authorities have formed an Alliance (referred to in this business case as the 'London Alliance') for their authorities key PPE to ensure that they have continuity of supply, to take the pressure of reactive ordering, and to mitigate and need to access emergency stocks that are best reserved for medical response needs.	Chamberlains	1. To enact contingency planning arrangements.	CF	4,000
11/05/2020	CoLP IT Resilience	CoLP had early and critical issues with the remote working infrastructure for the City of London Police. The solution agreed accelerates the CoLP IT Modernisation Programme to deliver new laptops between May and June to all the remote working staff. The 'Accelerated' implementation plan re-profiles the deployment of Windows laptop devices to officers and staff, focussing on core Productivity and Collaboration tools, delivering essential functionality sooner.	CoL Police	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CF	263,000
28/05/2020	Health and safety changes relating to public reception areas and visitor attractions	To reduce workspace risk and provide a safe workspace and safe public reception areas for a range of infrastructure changes required across all the Open Spaces including: Perspex barrier screens, tensator barriers, internal and external floor markers, additional signage, hand sanitiser stands to enable attractions to re-open to the public and generate income.	Open Spaces	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	65,000
09/06/2020	Using Public Transport and Social Distancing - Face Coverings	To note the report on face coverings for staff and endorse the proposal to purchase free reusable face coverings for all returning staff as a one off.	HR	3. To support and implement guidance issued by Government where there is no other compensating source of funding.	GHA	25,000

24/06/2020	CoL IT - Remote Working upgrades and expenses	Work required to ensure that systems are more stable to manage the large influx of additional people working at home including; Field Support for build and deploy of laptops at the start of COVID to prepare staff for Remote Working and fast track Intune/Azure Work.	Chamberlain's	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	81,000
08/07/2020	Everyone In - Rough sleeping response	Funding hotels on an ad hoc, commercial, basis along with procuring the sole use of a youth hostel, as operated by YHA, by St Paul's cathedral. In addition to this it was necessary to fund an increase in welfare provision, along with ensuring that an increase in safe, accessible, support was enacted by providers.	Communities and Children Services	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget. 3. To support and implement guidance issued by Government where there is no other compensating source of funding.	CF	261,000
09/07/2020	City of London Academies Trust Funding Request for Summer Provision 2020/21	CoLAT proposes a 10-day catch-up programme delivered over August 2020 to address learning gaps in English and Maths and other subject areas. The provision will be for pupils in Years 6 and 10 in preparation for the transition to secondary school and GCSEs respectively.	CoL Academies	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	70,000
27/07/2020	Brakespear Mortuary	Support the provision of a resilience mortuary to give a buffer above 3 month discussed below in case things change. We would clearly only spend if the facility continues to be funded on a pan-London basis.	Town Clerks	2. Support unforeseen expenditure required to support service	CF	44,000
05/10/2020	Public Health Communications Officer	The Communications Team requires funding for a Public Health Communications Officer to lead and co-ordinate all City Corporation communications relating to COVID19 and the second wave. Following agreed COVID-19 Outbreak Communications and Emergency Response plans, the post-holder will provide clear communications to City residents, workers and visitors, as London grapples with a rise in	Town Clerks	1. To enact contingency planning arrangements. 2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget. 3. To support and implement guidance issued by Government	CF	50,000

		infections and potential imposition of further restrictions as we head into the winter period.		where there is no other compensating source of funding.		
19/11/2020	Communications with Residents	Extra costs relating to communications with Residents, to a level over and above regularly scheduled communications in relation to COVID19	Town Clerks	2. Support unforeseen expenditure required to support service	CF	28,000
01/12/2020	Dedicated City Corporation news hub on City AM	Funding for three months of unlimited "advertising" on City AM website to help support this valued communications channel and City presence while getting key organisational messages relating to COVID-19 and City recovery to business and City workers.	Town Clerks	2. Support unforeseen expenditure required to support service continuity which cannot be met from a Chief Officers local risk budget.	CC	45,000
		TOTAL ALLOCATIONS				1,080,000
		BALANCE AVAILABLE				392,000

