

## Appendix I – Summary of Recharge methodology Old vs New by Recharge Block

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52000	Guildhall Complex	Space Occupied	Space Occupied - Data updated.	City Surveyor Plans	Yes	Yes	No
52002	Walbrook Wharf	Space Occupied	Space Occupied - Data updated.	City Surveyor Plans	Yes	No	No
52110	Commercial Services (Procurement)	Time spent on contract work etc by departments, reallocated to Divisions of Service (DOS's) by number of AP transactions	Complexity of Tendering and Contracts Management and number of operational transactions	Analysis supplied by Commercial Services	Yes	Yes	Yes
52111	Department of Information and Technology (DiTS)	IT Services split across type of service. Departments charged for use of each service based on Full Time Equivalent (FTE's)	Number of User Licences	Report from DiTS	No	Yes	Yes

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52115	Film Liaison	Time spent in relation to filming on Corporation property	No change	Actual recharge supplied by the Film unit.	No	No	No
52107	City Surveyor Projects	Time spent on R&M works	No change	Actual charge supplied by City Surveyors via Finance Unit	Yes	Yes	Yes
52120	Police Pensions	Notional charge to Police for Police pensions work	No change	Based on existing agreement	Yes	No	No
52100	<b>Support Services</b>						
	<b>Deputy Town Clerk</b>						
	Office	Committee Clerking. Cost split across number of Main and Sub, committees	Committee Clerking. Cost split across number of Main and Sub, committees - updated to reflect local Clerking arrangements for CBF	Number of committees supplied by Town Clerk Admin team	No	Yes	No
	Corporate Services	Cost of all other corporate work carried out by the Town Clerks' department allocated by Head count	No change	Staff Numbers supplied by all accountants	Yes	Yes	Yes

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52100	Support Services						
<b>Comptroller &amp; City Solicitor</b>							
	Legal Fees	Time spent on corporate or not directly chargeable to departments via trading account	No change	Percentage allocations supplied by Comptroller Admin office	Yes	Yes	No
	Elections	Management of the Elections	Charge to City Fund only	Statutory Duties	No	No	No
<b>City Surveyor</b>							
	Corporate Services	Time spent on corporate or not directly chargeable to departments via project charge	No change	Percentage allocations supplied by City Surveyor via Finance Unit	Yes	Yes	Yes
<b>Chief Operating Officer</b>							
	Project Governance	Number of capital schemes	Value of capital schemes	Capital team MTFP figures	No	Yes	Yes
	COO Office	Overhead of services managed	Charge 50/50 City fraud and to City Estate Finance	Management judgement	No	No	No

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52100	Support Services						
	City People Officer						
	Human Resources						
	Health and Safety	All services provided by HR allocated by head count	All services provided by HR allocated by head count - adjusted for local service provision arrangements for Police and CBF	Staff Numbers supplied by all accountants	Yes	Yes	Yes
	Corporate HR Unit'						
	HR Business Unit						
	HR - Talent & Organisational Development						
	HR - Operations						
	HR - Business Partnering						
	HR - Corporate Directorate						
	Business Partner Team						
	Transaction & Recruitment Team						
	Rewards Refresh Team						
	Diversity, Equality & Inclusion						
	Occupational Health						
	Staff Training						
	Grants And Other Payments						
	Miscellaneous Administrative Expenses						
	Unions						
	Graduate Scheme						
	Payroll						
	Executive Dir. Comms & Ext. Affairs						
	Communications	Time spent on corporate Communications	Time spent on corporate Communications. Updated to reflect local arrangements for CBF	Old PRO Plan percentage allocations	No	Yes	No

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52100	Support Services						
	Chamberlain						
	Financial Services	Time spent on accountancy services. Time sheets from accountants with management/administration services as an overhead	No change	Time sheets completed by Finance Business Partners and Senior Financer Officers	No	Yes	Yes
	Internal Audit	Number of Audit days	Direct charge for Fraud, Police and CBF. Balance split 50/50 City Fund and City's Estate	Allocations supplied by Audit Manager	Yes	Yes	Yes
	Capital Team	Number of capital schemes	Value of capital schemes	Capital team MTFP figures	No	Yes	Yes
	Business Systems (Oracle)	Number of GL Transactions in year	Number of User Licences	Report from Oracle Team	yes	Yes	Yes
	Banking & Investments	Total year end cash held split across City Fund and City's Estate, plus Investments under City's Estate	No change	Long & Short Term cash analysis	No	No	No

Subjective	Recharge Block	Old Methodology	New	Data Source	Charges Applied to Funds:		
					Police	CBF	HRA
52100	Support Services						
	Chamberlain						
	Insurance	Value of insurance premiums	No change	Insurance recharges	Yes	Yes	Yes
	VAT & Appraisals	Value of VAT across 3 main funds	No change	VAT Balance sheet	No	Yes	No
	Revenues (Cashiers)	Number of transactions processed in PARIS	No change	PARIS Reports	Yes	Yes	Yes
	Police Pensions	Additional Police Pension support	No change	New agreement between Police and Pensions	Yes	No	No
	Revenue Collection (RCG)	Number of Accounts Receivable Invoices/Credit notes	No change	Oracle Report	Yes	Yes	Yes
	Accounts Payable	Number of Accounts payable Invoice raised	No change	Oracle Report	Yes	Yes	Yes