

Committee(s):	Date(s):	Item no.
Finance	10 December 2013	
Subject: Revenue and Capital Budgets for Operational Services – 2014/15	Public	
Report of: The Chamberlain	For Decision	

Summary

1. This report seeks approval to the provisional revenue budget for 2014/15 in relation to the operational services directly overseen by your Committee. The budgets are summarised in the following table and have been prepared within the resources allocated to each Chief Officer.

Analysis by Division of Service	Latest Approved Budget 2013/14 £000	Original Budget 2014/15 £000	Movement £000
Cost of Collection	986	985	(1)
Chamberlain's Court	248	248	0
Gresham	113	119	6
Chamberlain's – General	12,862	11,752	(1,110)
Chamberlain's – CLPS	1,724	2,224	500
Chamberlain's – Insurance	9,971	9,993	22
Chamberlain's – IS	9,057	8,727	(330)
Central Criminal Court	4,005	4,069	64
Corporate Services – Town Clerk	475	475	0
Secondary's Office	541	501	(40)
Mayor's Court	58	200	142
Walbrook Wharf	695	719	24
Guildhall Administration – Surveyors	11,485	12,223	738
Corporate Services – Remembrancer	279	274	(5)
Guildhall Administration - Remembrancer	(447)	(468)	(21)
Mansion House Premises	1,383	1,988	605
Total Net Expenditure	53,435	54,029	594

2. Overall, the 2014/15 revenue budget totals £54.029m, an increase of £594,000 compared with the budget for 2013/14. This is mainly due to additional repairs and maintenance programmes, most notably at the Guildhall Complex (£855,000) and Mansion House (£598,000); partly offset by a decrease of £902,000 in the Chamberlain's budget.

3. This decrease in the Chamberlain's budget primarily relates to the removal of one-off carry forwards from the previous year's underspend (£198,000); removal of one-off transition costs for the Wide Area Network (£140,000); decreases in the IS Division budget following the outsourcing of the managed service (£184,000); and a net reduction of in Accenture fees (£893,000); partly offset by an increase of £500,000 for the early recruitment of CLPS staff to replace Accenture personnel.
4. For the current year, the forecast outturn for the Chamberlain's Department is an overspend of £379,000. This is due to pressures in the two areas which have seen, or are going through, significant change namely the City of London Procurement Service (CLPS) and the IS Division – partly mitigated by savings from vacancies in the rest of the department. All budgets are being reviewed to identify less essential spend in an effort to mitigate the shortfall, but any overspend at year end will be carried forward.
5. The report also provides a summary of the Committee's draft capital and supplementary revenue budgets.

Recommendations

6. The Committee is requested to:
 - note the forecast overspend of £379,000 at 31 March 2014 against the Chamberlain's budget and that any overspend at year end will be carried forward to be met from the Chamberlain's 2014/15 resources;
 - review the provisional 2014/15 revenue budget to ensure that it reflects the Committee's objectives and, if so, approve the budget;
 - note the draft capital and supplementary revenue budgets; and
 - authorise the Chamberlain to revise these budgets to allow for any necessary realignment of funds – including those set out in paragraph 26.

Main Report

Introduction

7. Following the post-implementation review of the Governance arrangements, the Court of Common Council approved the transfer of the following operational property management responsibilities from Policy and Resources Committee to the Finance Committee:
 - Central Criminal Court;
 - Secondary's Office;

- Mayor's Court;
 - Guildhall Complex – City Surveyor;
 - Guildhall Complex – Remembrancer; and
 - Mansion House.
8. During the year, the property management of Walbrook Wharf has also transferred from the responsibility of the Director of the Built Environment and oversight by the Port Health and Environmental Services Committee, to the responsibility of the City Surveyor and oversight by the Finance Committee.
 9. The Committee's pre-existing operational budgets incorporate Cost of Collection (business rates and council tax), Chamberlain's Court, Chamberlain's 'General' (Financial Services and Business Support incorporating CLPS), IS and Insurance, together with the Gresham Almshouses.
 10. This variety and volume of services has resulted in a considerable amount of information and some complexity of presentation. The report endeavours to present the information as succinctly and clearly as possible and additional financial details on individual items can be provided on request.
 11. An overview of the services provided can be found at Annex A.
 12. The Committee's corporate budgets, relating primarily to non-property investment incomes, capital charges and financing, contingencies and grants, will be considered with the annual report on the overall City Corporation budgets for its three main funds to be submitted to the Committee in February.

Business Planning Priorities

13. The strategic aims of the Chamberlain's Department are to:
 - (i) Sustain and, where possible, enhance the City's financial resources so as to ensure that they are sufficient to meet its strategic objectives and future service requirements.
 - (ii) Implement new technology, business processes and changes in the way the City Corporation works to support every Department, including the Chamberlain's Department itself, in the delivery of more efficient and effective services and the achievement of better value for money.

- (iii) Support and develop staff to ensure that each person achieves their full potential.
- (iv) Develop a customer-centric approach in everything the department does to ensure that all services are delivered, first and foremost, with the needs of customers in mind.

Proposed Revenue Budget for 2014/15

14. The provisional 2014/15 budgets, have been prepared in accordance with the guidelines agreed by your Committee and the Policy and Resources Committee which provided for:
- allowances towards any potential pay and price increases of 1% and 2% for 2013/14 and 2014/15 respectively on net local risk budgets; and
 - Chief Officers to make 2% efficiency reductions across the period (i.e. by 2014/15 the local risk base budget should be a net 1% higher than in 2012/13 – allowances for pay and prices of 3% less efficiency reductions of 2%).
15. The 2013/14 and 2014/15 budgets are set out in the following table. Income and favourable variances are presented in brackets. Only significant variances (generally those greater than £100,000) have been commented on in the subsequent paragraphs.

FINANCE COMMITTEE SUMMARY - ALL FUNDS				
Analysis of Service Expenditure	Latest	Original	Movement	Paragraph Reference
	Approved	Budget	2013-14	
	Budget		to	
	2013-14	2014-15	2014-15	
	£'000	£'000	£'000	
EXPENDITURE				
Employees	22,917	22,164	(753)	17
Premises Related Expenses (note i)	20,699	20,459	(240)	18
Transport Related Expenses (note ii)	134	136	2	
Supplies & Services (note iii)	10,908	10,821	(87)	19
Transfer Payments	9	9	0	
NNDR and Council Tax Contract	1,789	1,767	(22)	
Contingency	3	3	0	
Transfer to Reserves	0	0	0	
Surveyors Repairs & Maintenance Programme (note iii)	2,160	3,904	1,744	20
Total Expenditure	58,619	59,263	644	
INCOME				
Other Grants, Reimbursements & Contributions (note iv)	(4,648)	(4,679)	(31)	
Government Grants - Collection of NNDR	(1,729)	(1,729)	0	
Customer, Client Receipts (note v)	(5,546)	(5,507)	39	
Investment Income	(1)	(1)	0	
Transfer from Reserves	0	0	0	
Total Income	(11,924)	(11,916)	8	
TOTAL EXPENDITURE BEFORE SUPPORT SERVICES AND CAPITAL CHARGES	46,695	47,347	652	
SUPPORT SERVICES AND CAPITAL CHARGES				
Central Support Services	5,647	5,612	(35)	
Capital Charges	2,530	2,542	12	
Recharges Within Fund	(1,825)	(1,860)	(35)	
Recharges Across Funds	388	388	0	
Total Support Services and Capital Charges	6,740	6,682	(58)	
TOTAL NET EXPENDITURE	53,435	54,029	594	

Notes

- (i) Premises Related Expenses – primarily premises insurance premiums together with the operational costs of the Guildhall Complex, Central Criminal Court and Mansion House.
- (ii) Transport Related Expenses – primarily vehicle insurance.
- (iii) Supplies and Services – equipment, furniture, materials, printing, professional fees, grants, subscriptions, communications and computing, the Agilisys contract, Accenture fees and non-property insurances.
- (iv) Other Grants, Reimbursements and Contributions – primarily funding for the Central Criminal Court and the Mayor's Court from Her Majesty's Court Service.
- (v) Customer, Client Receipts – letting of Guildhall function areas, Gresham Estate rent income, recovery of court costs, insurance commission and other charges for services.

By Chief Officer			
The Chamberlain	34,905	34,003	(902)
The Town Clerk	5,021	5,045	24
The City Surveyor	12,238	13,142	904
The Remembrancer	(168)	(194)	(26)
The Private Secretary to the Lord Mayor	1,383	1,988	605
Director of Community & Children's Services	56	45	(11)
TOTAL NET EXPENDITURE	53,435	54,029	594

16. Overall there is an increase of £594,000 between the 2013/14 latest approved budget and the 2014/15 original budget. The main reasons for this movement are set out in the following paragraphs.

17. There is a reduction in employee costs of £753,000 mainly due to;

- the IS Division restructure including the transfer of staff to Agilisys as part of the managed service, £1.216m;
- the removal of a one-off budget brought forward from 2012/13 in Chamberlain's General of £98,000 which was used to fund the 2014/15 costs of three supernumerary trainee accountants, partly offset by;
- an increase of £500,000 for the CLPS in respect of the extra cost of additional in house staff being recruited sooner than planned due to the early termination of the Accenture contract. The £500,000 represents the difference between the 2014/15 full year cost of £625,000 and the 2013/14 part year cost of £125,000.

18. The reduction in premises related expenditure largely relates to;

- the removal of a budget of £100,000 brought forward from 2012/13 towards the cost of office accommodation moves; and
- the removal of another £100,000 to reflect the phased decommissioning of the IS Data Centre currently in the former Justice Rooms. This follows the outsourcing of the IS managed service to Agilisys. The reduction of £100,000 is a provisional adjustment which will be refined in consultation with the City Surveyor.

19. Although the overall decrease in supplies and services expenditure is a relatively small £87,000, this net position is after taking account of the following significant variations:

- the previously forecast reduction in Accenture fees of £268,000 – from £2.009m in 2013/14 to £1.741m in 2014/15;
- a further reduction of £625,000 in such fees (from £1.741m to £1.116m) to offset the full year effect of the early recruitment of CLPS staff as indicated above. The residual provision of £1.116m will need to be

revisited when negotiations with Accenture have been concluded on the details of the early termination;

- a reduction of £469,000 in direct expenditure by the IS Division on communications and computing following the outsourcing of services to Agilisys;
- removal of £140,000 one-off transition costs for the Wide Area Network; and
- an increase of £1.501m relating to the costs of the Agilisys contract – being the difference between the 2013/14 part year cost of £2.253m and the 2014/15 full year cost of £3.754m.

20. There is an increase in Additional Works Programme expenditure of £1.744m, primarily relating to the Guildhall Complex (£855,000), Mansion House (£598,000) and the Mayor's Court (£143,000). Budgets have provisionally been included for the 2014/15 Additional Works Programme based on the bids considered by the Corporate Asset Sub Committee in July 2013. However, a decision on the funding of the programme is still to be made by the Resource Allocation Sub Committee. It may therefore be necessary to adjust the budgets to reflect the Resource Allocation Sub Committee's decision.

21. A summary manpower statement is shown below. The reduction of £753,000 from £22.917m to £22.164m is explained in paragraph 17 above.

Manpower statement	Latest Approved Budget 2013/14		Original Budget 2014/15	
	Manpower Full-time equivalent	Estimated cost £'000	Manpower Full-time equivalent	Estimated cost £'000
Cost of Collection	11.2	516	11.2	533
Chamberlain's Court	5.0	171	5.0	182
Chamberlain's – General	155.0	7,807	153.4	7,735
Chamberlain's – CLPS	50.2	1,679	59.2	2,179
Chamberlain's – Insurance	5.0	266	5.0	269
Chamberlain's – IS (permanent posts) *	67.4	4,121	53.2	3,253
Chamberlain's – IS (additional contractors - transformation agenda)		348		0
TOTAL CHAMBERLAIN'S (local risk)	293.8	14,908	287.0	14,151
Central Criminal Court – City Fund	94.9	2,916	94.7	2,952
Central Criminal Court – City's Cash	2.0	350	2.0	350
Secondary's Office	9.2	390	8.0	361
TOTAL TOWN CLERK (local risk)	106.1	3,656	104.7	3,663

Walbrook Wharf	3.0	159	3.0	159
Guildhall Administration	92.0	3,456	92.0	3,452
TOTAL SURVEYOR (local risk)	95.0	3,615	95.0	3,611
Corporate Services (central risk)	1.0	36	1.0	39
Guildhall Administration (local risk)	9.5	687	9.5	685
TOTAL REMEMBRANCER	10.5	723	10.5	724
Gresham	0.4	15	0.4	15
TOTAL COMMUNITY & CHILDREN'S SERVICES (central risk)	0.4	15	0.4	15
TOTAL FINANCE COMMITTEE	505.8	22,917	497.6	22,164

** The outsourcing of the IS managed service to Agilisys resulted in 34 posts being transferred or redundant. However, as the manpower table shows full time equivalents (fte), the difference between the 2013/14 latest budget and 2014/15 budgets will appear as a smaller figure. The 34 posts were budgeted from April 2013 to August 2013. Applying this fraction of the year, reduces the 34 posts to an fte of 14.2 which is the difference between the 67.4 fte in 2013/14 and 53.2 fte in 2014/15.*

22. During 2014/15 the outsourced arrangements for Council Tax and Business Rates collection will come to end and circa 30 full time equivalent staff will transfer to the Corporation of London under the Transfer of Undertakings Protection of Employment Regulations (TUPE). This is a like for like transfer so will not give rise to initial savings. Establishing the service internally has some one-off set up costs and the part of the annual bonus will be payable up to the end of the contract on 3rd October 2014. Savings relating to at least the bonus will flow into the budget for 2015/16.
23. Annex B analyses the revenue budget between local and central risk categories and also between funds.

Revenue Budget 2013/14

24. The forecast outturn for the Chamberlain's Department for the current year is an overspend of £379,000. This is due to pressures in the two areas which have seen, or are going through, significant change namely CLPS and the IS Division – partly mitigated by savings from vacancies in the rest of the department.
25. All budgets are being reviewed to identify less essential spend in an effort to mitigate the shortfall but any overspend at year end will be carried forward.

Potential Further Budget Adjustments

26. The provisional nature of the revenue budgets particularly recognises that further revisions may be required to realign funds for;

- savings arising from the on-going PP2P reviews;
- central and departmental support service apportionments;
- decisions of the Resource Allocation Sub Committee in relation to the Additional Works Programme;
- the details of the final fees payable to Accenture on early cessation of its contract; and
- the phased decommissioning of the IS Data Centre currently in the former Justice Rooms - following the outsourcing of the IS managed service to Agilisys.

Draft Capital and Supplementary Revenue Budgets

27. The Committee's draft capital and supplementary revenue project budgets are summarised in the Tables below.

City Fund Draft Capital Budget								
	Exp. Pre 01/04/13	2013/14	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Criminal Court	50	441	4,241	3,740	3,762	3,762	21,005	37,001
Council Tax & Business Rates system	565	40						605
Crossrail contribution				200,000				200,000
Museum of London contribution		1,000	1,000	1,000	1,000	1,000		5,000
Contributions to City's Cash re corporate capital schemes	64,217	491	13					64,721
Total	64,832	1,972	5,254	204,740	4,762	4,762	21,005	307,327

City Fund Draft Supplementary Revenue Budget								
	Exp. Pre 01/04/13	2013/14	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Guildhall area strategy, options appraisal for Pond area and Green spaces	18	7	16					41
Total	18	7	16	0	0	0	0	41

City's Cash Draft Capital Budget								
	Exp. Pre 01/04/13	2013/14	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
IT schemes:								
- Corporate Disaster Recovery Centre	145	60						205
- HR & Payroll System	112	50	52	28				242
- Desktop Upgrade / Microsoft	1,579	337	47					1,963
Enterprise Agreement:								
- Website Development	650	148						798
- Oracle ERP		349						349
- Other IT schemes	439	38						477
Contributions from other Funds re corporate capital schemes	-68,924	-511	-15	-2				-69,452
Members accommodation		1,232						1,232
Guildhall Improvement Project	14,828	100						14,928
Other schemes	181	29	40					250
Total	-50,990	1,832	124	26	0	0	0	-49,008

City's Cash Draft Supplementary Revenue Budget								
	Exp. Pre 01/04/13	2013/14	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Guildhall area strategy phase 1	48	12						60
Guildhall accommodation review	81	519						600
Oracle ERP pilot scheme		50						50
Total	129	581	0	0	0	0	0	710

Bridge House Estates Draft Capital Budget								
	Exp. Pre 01/04/13	2013/14	2014/15	2015/16	2016/17	2017/18	Later Years	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Contribution to City's Cash re corporate capital schemes	4,706	20	2	2				4,730
Total	4,706	20	2	2	0	0	0	4,730

28. It should be noted that the above figures exclude the capital cost of the Guildhall fire alarm system phases 2 and 3 and the Oracle ERP scheme, which had not received authority to start work at the date of preparing this report. Also excluded are the City Fund and City's Cash provisions for new schemes.

29. The latest Capital and Supplementary Revenue Project budgets will be presented to the Court of Common Council for formal approval in March 2014.

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OPERATIONAL SERVICE OVERVIEW

Chamberlain

City Fund

Cost of Collection

The Cost of Collection reflects the expenditure incurred in the administration and collection of the Non-Domestic Rates and the Council Tax including the control, monitoring and payment of the contract with Liberata (UK) Ltd.

City's Cash

Chamberlain's Court

The main duties of the Chamberlain's Court include assisting the Chamberlain to admit persons to the Freedom of the City; to help in the formation of new Livery Companies; and to maintain the Mansion House Plate Inventory. The Chamberlain's Court budgets also include Freedom expenses.

Gresham - City Moiety

This includes the City's share of the income from the Royal Exchange, 89/91 Gresham Street and Gresham House annuity. It also shows the City's share of the expenses of running the Gresham Estate.

Gresham - Discretionary Expenditure

This principally consists of the grant to Gresham College, the non-mandatory elements of the Lecturer's fees and administrative costs.

Guildhall Administration

Within Guildhall Administration the Chamberlain's Department provides a wide range of financial and IS services.

The department is divided into three divisions, each headed by a director. The divisions are:-

- Financial Services
- Exchequer and Business Support
- Information Systems (IS)

The work of these divisions (except for Cost of Collection and the Chamberlain's Court which are summarised in the notes above) are explained below.

Chamberlain's Department – General

The range of services provided by the Financial Services and Business Support Divisions include:-

- revenue and capital budget preparation
- budget monitoring and financial advice
- accounting and final accounts
- business partnering
- financial investment and cash management
- financial planning and technical analysis
- VAT/tax planning
- banking
- capital project appraisal
- financial appraisal of organisations
- City's Business Information System (CBIS) Team
- City of London Procurement Service (CLPS)
- revenue collection
- support to corporate governance
- internal audit
- payroll and pension

Chamberlain's Department – IS

Following the partnership with Agilisys which began in August 2013 the role of the Information Systems Division of the Chamberlain's Department is changing from a provider to a commissioner of services. Going forward, the role of the IS Division will be:-

- to manage the delivery of services provided by our suppliers;
- adding value through understanding our customers and the City of London, ensuring requirements are delivered;
- exploring new technology and innovation to maintain a leading edge in technology on behalf of the City of London; and
- working with key stakeholders to drive and enable transformational change within the Corporation.

Chamberlain's Department – Insurance

Part of the Financial Services Division but included in a separate cost centre, the Insurance Section is responsible for undertaking risk assessments and securing the required insurance cover.

Town Clerk

City Fund

Central Criminal Court

The City provides the premises of the Central Criminal Court for the Court Service of the Lord Chancellor's Department and accommodates not only the eighteen courts, but also offices for the List Office for the SE of England, the City of London Police, HM Prison Services, Serco Prisoner Handling Services, Crown Prosecution Service, Probation Service, Treasury Council and the Crown Court Witness Service.

Eighteen Courts are made ready for use on Monday to Friday and also may be required to sit on public holidays and weekends.

The City is responsible for the care of the building and the provision of its facilities which includes the maintenance of the fabric of the Central Criminal Court, its furnishings, fittings and all of the mechanical and electrical equipment, the daily cleaning of the building and the provision of security services.

A proportion of the employee costs and 95% of running costs are reimbursed by the Lord Chancellor's Department.

City's Cash

Central Criminal Court

This consists of the salaries, pensions and national insurance contributions for the posts of City Recorder and Common Sergeant.

Corporate Services – This includes:

- the cost of catering in respect of Committee lunches;
- the Sheriff's election allowances;
- the cost of Shrieval mementos; and
- a proportion of ward and election expenses.

Secondary's Office

This budget contains the salaries and office expenses of the Secondary's Office at the Central Criminal Court.

City Surveyor

City Fund

Mayors and City of London Court

The provision of the present court, which is an amalgamation of the Mayor's Court and the City of London Court, is covered by the Courts Act 1971. The City Surveyor is responsible for repairing and maintaining the building and its services for use as a court. This is achieved through a combination of direct ordering, and supervision and management of contractors. Occupational issues are dealt with in consultation with the Court Service.

Walbrook Wharf

This budget relates to the operational management of Walbrook Wharf including repairing, maintaining and improving the building and services operated throughout.

Guildhall Administration

The Guildhall Manager has overall responsibility for security, facilities and contracted services at the Guildhall complex and is responsible for operating, repairing, maintaining and improving buildings and services throughout the Guildhall complex. This is achieved through a combination of direct ordering, and supervision and management of contractors. The emphasis is on value for money, quality and safety, with precise arrangements being regularly reviewed and refined to optimise performance.

Remembrancer

City's Cash

Corporate Services

This includes the cost of catering in respect of Committee Hospitality Allowances. The purpose is to enable Committees, by means of hospitality, to establish and maintain contact with leading outside organisations that have been or could be of assistance to the City of London Corporation in its work, and to pay tribute to the past Chairman. These estimates also include expenditure relating to fees for parliamentary work.

Guildhall Administration

This contains the expenditure and income relating to the letting of Guildhall function areas for private events such as banquets, receptions or conferences. The areas available for hire currently are the Great Hall (subject to the concurrence of the Common Council), the Old Library, the Livery Hall, the Crypts, the Print Room, the Chief Commoners Parlour, Guildhall Art Gallery, the Basinghall Suite and occasionally, Guildhall Yard.

As the Guildhall is a Grade 1 Listed Building, use is limited and subject to strict terms and conditions. Permission to hire is granted following Officer recommendation and Member approval. Applications are considered directly by the Policy and Resources Committee for the hire of the Great Hall and by the Chief Commoner and Deputy Chairman for other areas. The Guildhall complex hosts approximately 300 private events per annum and charges are reviewed annually by committee.

Private Secretary to the Lord Mayor

City's Cash

Mansion House Premises

This budget includes the maintenance and running expenses of the Mansion House which is a Grade 1 Listed Building incorporating working offices, function rooms, Mayoral accommodation and staff accommodation. The budget is used for the fabric of the building both internal and external.

Director of Community and Children's Services

City's Cash

Gresham - Mandatory Expenses

This service is part of the Gresham Estates and shows the cost of maintaining the Almshouses and paying the Almsfolk allowances, together with the mandatory element of the City of London Corporation's four Lecturers' fees (£400).

ANNEX B

FINANCE COMMITTEE SUMMARY - BY RISK AND FUND			
Analysis of Service Expenditure by Risk	Latest Approved Budget 2013-14 £'000	Original Budget 2014-15 £'000	Movement 2013-14 to 2014-15 £'000
LOCAL RISK <i>(budgets largely within direct control of Chief Officer)</i>			
EXPENDITURE			
Employees	22,316	21,560	(756)
Premises Related Expenses (note i)	4,663	4,473	(190)
Transport Related Expenses	73	73	0
Supplies & Services (note ii)	5,956	6,753	797
NNDR and Council Tax Contract	1,789	1,767	(22)
Transfer to Reserves	0	0	0
Total Expenditure	34,797	34,626	(171)
INCOME			
Other Grants, Reimbursements & Contributions (iii)	(3,175)	(3,202)	(27)
Customer, Client Receipts (note iv)	(2,064)	(2,068)	(4)
Transfer from Reserves	0	0	0
Total Income	(5,239)	(5,270)	(31)
TOTAL LOCAL RISK (excl. R&M City Surveyor)	29,558	29,356	(202)
Repairs & Maintenance (City Surveyor)	2,160	3,904	1,744
TOTAL LOCAL RISK	31,718	33,260	1,542
CENTRAL RISK <i>(managed by Chief Officer but outturn can be strongly influenced by factors outside his/her control or are budgets of a corporate nature)</i>			
EXPENDITURE			
Employees	601	604	3
Premises Related Expenses (note v)	16,036	15,986	(50)
Transport Related Expenses (note vi)	61	63	2
Supplies & Services (note vii)	4,952	4,068	(884)
Transfer Payments	9	9	0
Contingencies	3	3	0
Total Expenditure	21,662	20,733	(929)
INCOME			
Other Grants, Reimbursements & Contributions (note viii)	(1,411)	(1,411)	0
Government Grants - Collection of NNDR	(1,729)	(1,729)	0
Customer, Client Receipts (note ix)	(3,544)	(3,505)	39
Investment Income	(1)	(1)	0
Total Income	(6,685)	(6,646)	39
TOTAL CENTRAL RISK	14,977	14,087	(890)
TOTAL EXPENDITURE BEFORE SUPPORT SERVICES AND CAPITAL CHARGES	46,695	47,347	652
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SUPPORT SERVICES AND CAPITAL CHARGES			
Central Support Services	5,647	5,586	(61)
Capital Charges	2,530	2,542	12
Recharges Within Fund	(1,825)	(1,834)	(9)
Recharges Across Funds	388	388	0
Total Support Services and Capital Charges	6,740	6,682	(58)
TOTAL NET EXPENDITURE	53,435	54,029	594
ANALYSIS BY FUND			
City Fund	5,394	5,623	229
City's Cash	3,389	3,955	566
Guildhall Administration	44,652	44,451	(201)
TOTAL NET EXPENDITURE	53,435	54,029	594

Notes

- (i) Premises Related Expenses (local risk) – operational costs of Central Criminal Court, Walbrook Wharf, Guildhall Complex and Mansion House.
- (ii) Supplies and Services (local risk) – equipment, furniture, materials, printing, professional fees, grants, subscriptions, communications and computing including the Agilisys contract.
- (iii) Other Grants, Reimbursements and Contributions – primarily funding for the Central Criminal Court and the Mayor's Court from Her Majesty's Court Service.
- (iv) Customer, Client Receipts (local risk) – recovery of court costs, services to London Councils, Chamberlain's Court merchandising, and other fees and charges.
- (v) Premises Related Expenses (central risk) – primarily premises insurance premiums together with the cost of national non domestic rates for the Guildhall Complex and Central Criminal Court.
- (vi) Transport Related Expenses (central risk) – vehicle insurance.
- (vii) Supplies and Services (central risk) – non-premises and non-transport insurances together with Accenture fees.
- (viii) Other Grants, Reimbursements and Contributions (central risk) – funding for the Central Criminal Court from Her Majesty's Court Service.
- (ix) Customer, Client Receipts (central risk) – income received from the letting of Guildhall function areas, insurance commission, Gresham Estate income.