

Chart 1: All By Fund

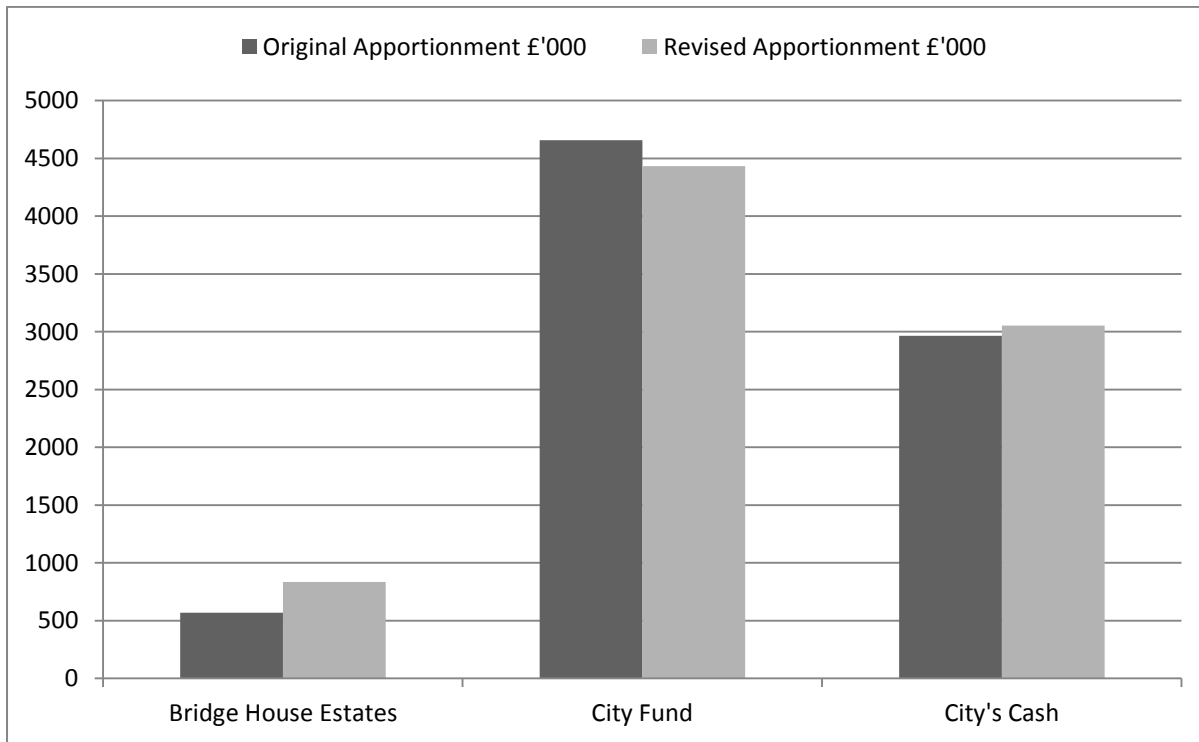


Chart 2: City Fund by Committee

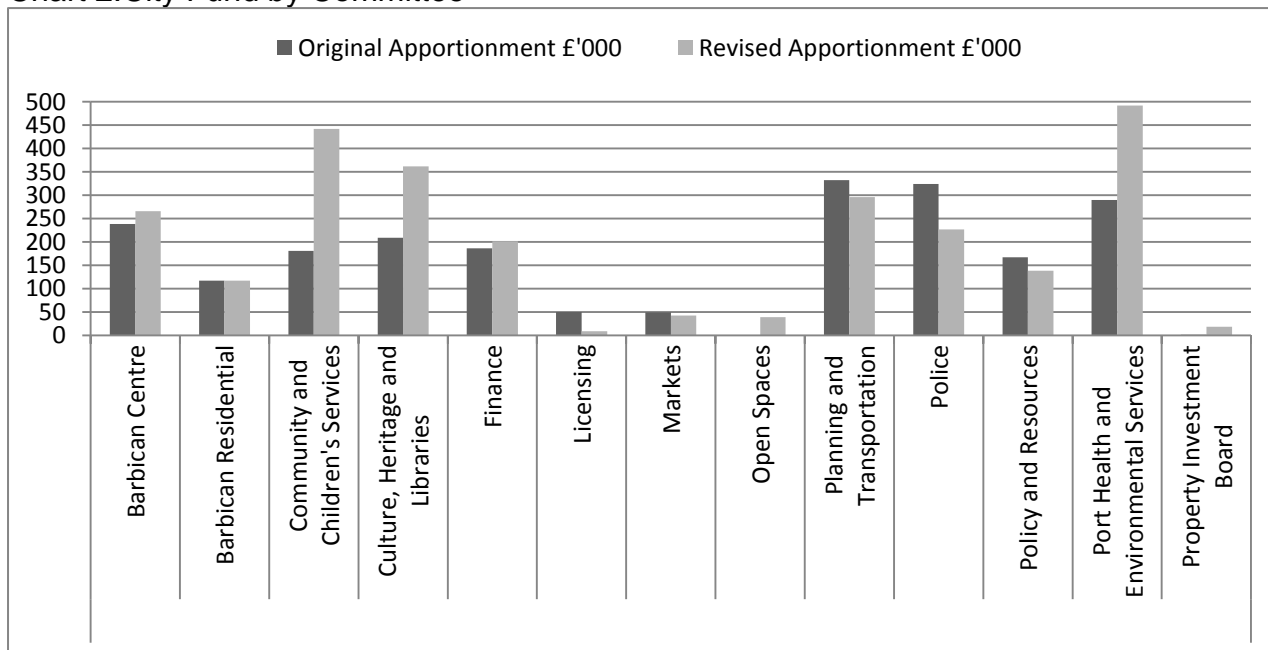


Chart 3: City's Cash by Committee

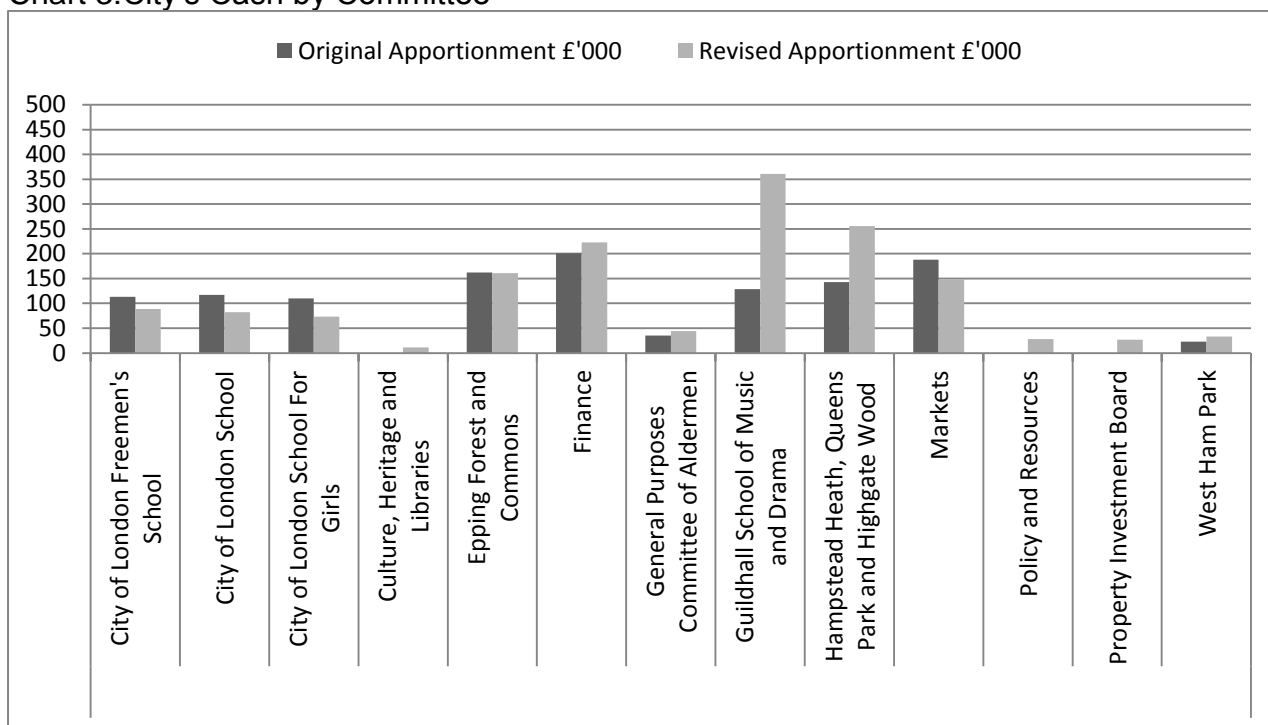


Chart 4: Bridge House Estates by Committee

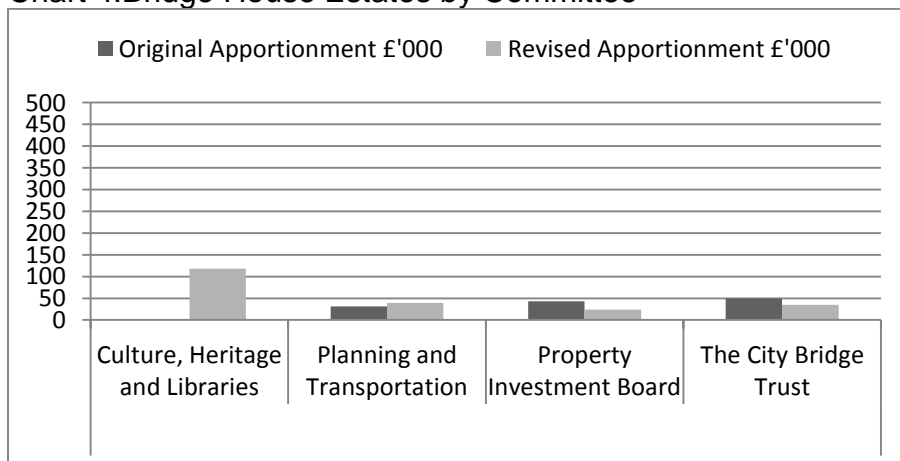
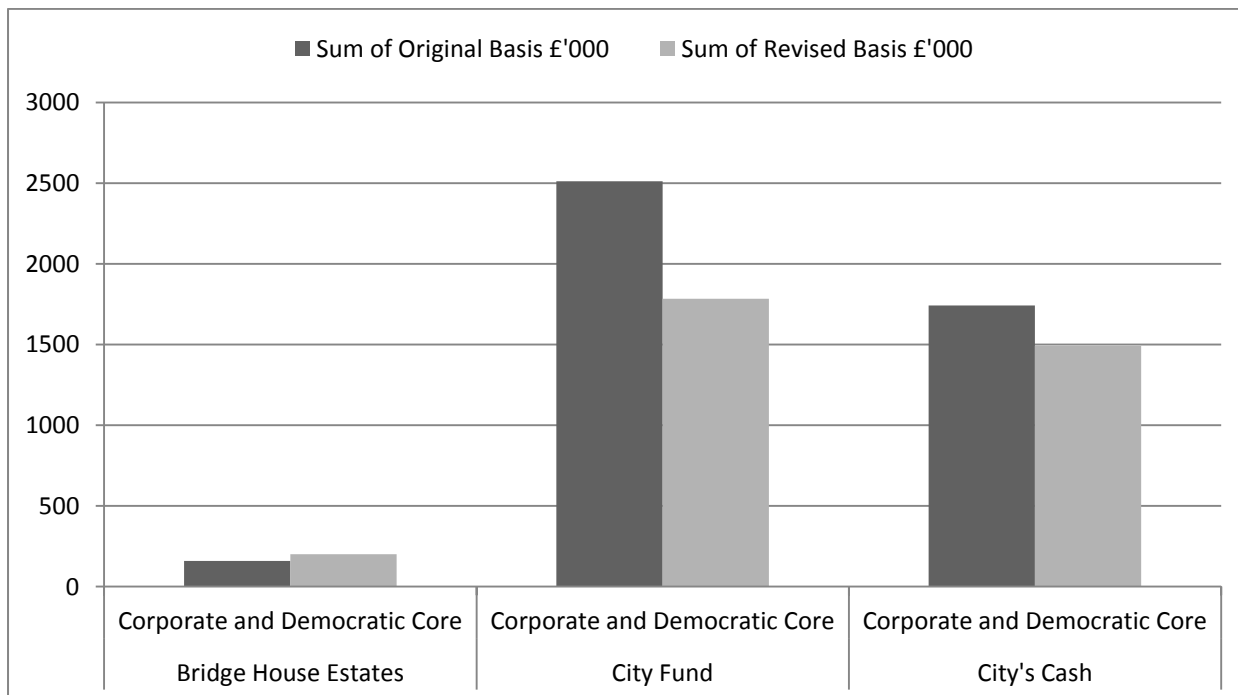


Chart 5: Corporate and Democratic Core by Fund



Some activities may be classed as “corporate” and be provided centrally based on an organisation’s method of operating or to ensure specific standards or policies are followed. However, if a “corporate” service does not meet the accounting definition of CDC set out in SeRCOP it must be treated as an overhead on direct services.

CDC only comprises two divisions of service: Democratic Representation and Management (DRM) and Corporate Management (CM).

- DRM concerns corporate policy-making and all other Member-based activities. Officer support of Members can be included in DRM if, and only if, the cost incurred was specifically due to the existence of elected Members.
- CM concerns those activities and costs that relate to the general running of the authority. These costs relate to the infrastructure that allows services to be provided, whether by the authority or not, and the information required for public accountability. Activities relating to the provision of services, even indirectly, are overheads on those services not CM. Examples include:
 - **Chief Executive or other designated head of the paid service** – the functions of the individual designated the head of the paid service (frequently the chief executive), except those concerned with the direct management of services.
 - **Maintaining statutory registers**, e.g. of politically sensitive posts, unused land, payments to members and members’ interests, but specifically excluding the electoral register, which is included in the Elections Service.
 - **Providing information** required by members of the public in the exercise of statutory rights, except if it is about a specific service, in which case the cost is charged to that service.
 - **Completing, submitting and/or publishing corporate information** such as corporate service staffing returns, Statements of Accounts, annual reports, and public performance reports.

- **Estimating, negotiating, accounting for and allocating corporate-level resources** such as capital grants; supported borrowing and other sources of capital finance, precepts, block grants and taxes.
- **The costs of statutory external audit** including value for money work, but excluding work done by external auditors that would otherwise be done within the authority or by separate contractors, eg consultancy work. Also excluded is work done to audit grant claims. These costs should be charged to services, including the Corporate and Democratic Core if the grant claim is of a corporate nature
- **The costs of external inspections.** Local authorities and other authorities in England and Wales will be subject to external inspections. As inspections largely concentrate on particular functions or groups of functions, the associated costs will vary significantly from year to year. The inclusion of such costs within the total costs of individual services could have a significant distorting effect and should, therefore, be accounted for as a Corporate Management cost.
- **The costs of treasury management and bank charges** are included because treasury management fits within the definition of Corporate Management as including 'those activities and costs that provide the infrastructure that allows services to be provided'. One outcome from treasury management activity is the level of bank charges relating to main council bank accounts. Therefore, these charges should also be included in Corporate Management. Charges for any accounts operated on a decentralised basis, eg those held by schools, should be a charge against the service of the account holder.