

Commission report

Commission Report

Sheet: Summary
 Period: 01/2009 To 06/2009
 Month: 01 April 2009 To 30 September 2009
 LGO: CLA 1738

Local Government
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The current 30th September BCR parallels the results of recent reports. I have previously referred to concerns over planning and programming spending projects and the emerging under-draw against both our core grant and the new areas of jurisdiction. The latter of course is directly affected by the passage of legislation. Even so I need to obtain clear best estimates of spending per month for the remainder of the year. Please concentrate on the lines where the current profile and actual appear out of synchronisation.

A recent directive from the Treasury says "The Public Accounts Committee published a report in September 2008 noting that Departments (and by implication sponsored bodies) had not significantly improved the accuracy and quality of their forecasting and in-year monitoring of expenditure. Following this, it was agreed that where there is consistent under-performance, Departments should seek to identify the underlying causes of the problem and to develop a plan for improvement. Progress against these plans is to be regularly reviewed by the Departmental Board." Furthermore they said "Departments are expected to supply realistic and achievable in-year spending profiles up to March in **October**. Divergence from these profiles reported by Departments in subsequent months will be viewed as an indicator of changes to the delivery risk status of the spending programme."

Financial Directors are charged with signing off evidence based bids. The forward estimate workbooks will be sent out by the beginning of November. In view of the likely disruption in the offices early in the New Year, as a result of the building works, I am asking for these to be completed before the offices break for Christmas. And it follows from the foregoing Treasury comments these estimates should be fully supported by adequate working papers and accurately based monthly forecasts. The DCLG will be imposing a more demanding tolerance in 2010/11 where our initial forecasts are beyond a narrow range of variances from the monthly bids we eventually make.

There is a high risk of claw back if those variances are beyond those tolerances so this exercise must be undertaken with great care. Please work with your allocated finance expert over the next couple of months to produce quality working papers capable of enabling budget holders to monitor and control their budgets effectively. Overall the expenditure is forecast as underspending by £1,712,965 which equates to £635,649 in the core and £1,080,316 in the New areas of Jurisdiction.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		September period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	674,258	369,479	410,012	-	410,012	40,533	709,926	35,668	115,543	148,616	33,073	51,099
Government grant	14,363,473	6,149,493	6,202,049	-	6,202,049	52,556	13,283,157	(1,080,316)	1,430,408	1,390,826	(39,582)	1,050,000
Total income	£ 15,037,731	£ 6,518,972	£ 6,612,061	-	£ 6,612,061	£ 93,089	£ 13,993,083	(£ 1,044,648)	£ 1,545,951	£ 1,539,442	(£ 6,509)	£ 1,101,099
Total staffing costs	10,784,986	5,054,088	4,664,454	536,268	5,200,722	(146,634)	9,493,888	1,291,098	842,073	801,017	41,056	749,203
Total professional costs	695,681	283,632	229,241	86,749	315,990	(32,358)	687,979	7,702	69,273	75,915	(6,642)	39,641
Total accommodation costs	2,203,367	1,225,662	1,198,222	106,348	1,304,570	(78,908)	2,098,026	105,341	473,663	451,023	22,640	152,194
Total office expenses	1,303,561	425,136	394,371	180,558	574,929	(149,793)	983,964	319,597	94,216	71,019	23,197	50,585
Total meeting & travel costs	157,665	71,924	71,138	13,081	84,219	(12,295)	168,438	(10,773)	14,358	6,780	7,578	9,492
Total expenses	£ 15,145,260	£ 7,060,442	£ 6,557,426	£ 923,004	£ 7,480,430	(£ 419,988)	£ 13,432,295	£ 1,712,965	£ 1,493,583	£ 1,405,754	£ 87,829	£ 1,001,115
Net surplus / (Deficit)	(£ 107,529)	(£ 541,470)	£ 54,635	(£ 923,004)	(£ 868,369)	(£ 326,899)	£ 560,788	£ 668,317	£ 52,368	£ 133,688	£ 81,320	£ 99,984
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Net After Transfers	(£ 107,529)	(£ 541,470)	£ 54,635	(£ 923,004)	(£ 868,369)	(£ 326,899)	£ 560,788	£ 668,317				

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Sheet: Corporate Services
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Staffing: Expenditure is broadly in line with the revised budget. There is currently some minor underspending projected (3.6% of total)

Professional: The projected overspend reflects a forward projection of higher than anticipated legal costs. This includes litigation related to an FOIA tribunal case that has now been withdrawn.

Meeting and Travel Costs: The overspend has probably been overprojected due to unusually high levels of spending in the early part of the year. However some further adjustment is being recommended to this budget.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date					Anticipated full year		period			
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	142,476	56,879	60,256	-	60,256	3,377	154,152	11,676	15,627	14,949	(678)	25,201
Government grant	12,775,828	5,960,026	6,033,563	-	6,033,563	73,537	12,775,828	-	1,392,212	1,373,611	(18,601)	1,050,000
Total income	£ 12,918,304	£ 6,016,905	£ 6,093,819	-	£ 6,093,819	£ 76,914	£ 12,929,980	£ 11,676	£ 1,407,839	£ 1,388,560	(£ 19,279)	£ 1,075,201
Total staffing costs	1,890,690	906,267	818,146	35,278	853,424	52,843	1,810,025	80,665	150,406	138,449	11,957	118,008
Total professional costs	313,219	115,741	111,425	36,111	147,536	(31,795)	351,072	(37,853)	23,751	36,613	(12,862)	34,017
Total accommodation costs	18,230	9,404	10,527	195	10,722	(1,318)	21,444	(3,214)	1,471	2,957	(1,486)	1,333
Total office expenses	755,366	254,560	239,358	150,127	389,485	(134,925)	646,873	108,493	55,469	59,440	(3,971)	6,510
Total meeting & travel costs	28,145	15,242	16,109	2,954	19,063	(3,821)	38,127	(9,982)	2,250	1,605	645	2,204
Total expenses	£ 3,005,650	£ 1,301,214	£ 1,195,565	£ 224,665	£ 1,420,230	(£ 119,016)	£ 2,867,541	£ 138,109	£ 233,347	£ 239,064	(£ 5,717)	£ 162,072
Inter-team transfers	(406,355)	(67,015)	(35,091)	-	(35,091)	(31,924)	(70,182)	(336,173)	37,324	212,816	175,492	(1)
Net surplus / (Deficit)	£ 10,319,009	£ 4,782,706	£ 4,933,345	(£ 224,665)	£ 4,708,680	(£ 74,026)	£ 10,132,621	(£ 186,388)	£ 1,137,168	£ 936,680	£ 150,496	£ 913,130

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Sheet: London office
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Local Government
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Accommodation:

We have nearly completed the adaptations to the 11th floor to accommodate the new services project staff.

Staffing:

The BCR shows a small overspend but it is understood this will disappear when Finance have carried out further adjustments. The reorganisation from 4 to 3 investigative teams has also been completed. The management team will shortly be considering possible team building activities in the office for the new teams and also the support team.

Stationery:

This budget head has been overspending and the Facilities Manager is reviewing the opportunities for making further cost savings

General:

Overall the budget is showing an underspend and I know of no reasons why this should not continue to be the case by year end.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	230,806	136,169	148,471	-	148,471	12,302	230,802	(4)	49,332	58,507	9,175	13,345
Government grant	-	-	-	-	-	-	-	-	-	-	-	-
Total income	£ 230,806	£ 136,169	£ 148,471	-	£ 148,471	£ 12,302	£ 230,802	(£ 4)	£ 49,332	£ 58,507	£ 9,175	£ 13,345
Total staffing costs	2,547,875	1,308,091	1,276,298	125,648	1,401,946	(93,855)	2,462,295	85,580	215,306	214,436	870	210,880
Total professional costs	99,500	52,232	31,458	3,373	34,831	17,401	69,663	29,837	16,212	4,801	11,411	938
Total accommodation costs	1,239,921	766,670	749,379	84,079	833,458	(66,788)	1,228,549	11,372	316,682	303,834	12,848	92,885
Total office expenses	145,711	70,336	65,996	12,124	78,120	(7,784)	148,742	(3,031)	12,585	8,824	3,761	11,539
Total meeting & travel costs	16,321	6,541	9,638	1,667	11,305	(4,764)	22,610	(6,289)	1,470	230	1,240	937
Total expenses	£ 4,049,328	£ 2,203,870	£ 2,132,769	£ 226,891	£ 2,359,660	(£ 155,790)	£ 3,931,859	£ 117,469	£ 562,255	£ 532,125	£ 30,130	£ 317,179
Inter-team transfers	(701,713)	(413,835)	(429,605)	-	(429,605)	15,769	(859,209)	157,496	(125,077)	(266,358)	(141,281)	12
Net surplus / (Deficit)	(£ 3,116,809)	(£ 1,653,866)	(£ 1,554,693)	(£ 226,891)	(£ 1,781,584)	(£ 127,719)	(£ 2,841,848)	£ 274,961	(£ 387,846)	(£ 207,260)	(£ 101,976)	(£ 303,846)

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Sheet: York office
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Local Government
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Following manual adjustments to Planned Maintenance [now at 30,000], Repairs and Maintenance [now at 7,000], Health and Safety [now at 10,000] and Library [now at 8,000] we feel that the BCR now more accurately reflects the current financial picture in the York office.

The overall budget is, even with the adjustments, still in good shape with the anticipated spend in excess of 90%. The projected underspend prior to the manual adjustments was 236,045 and with the manual adjustments now stands at 286,256.

The manual adjustments have amended the anticipated full year spend under the above four budget heads and none of these is now expected to be overspent.

Postage continues to be shown as overspent by 124% at year end. We are waiting reimbursement from Corporate Services as we have incurred expenditure on behalf of the Training Team. Subject to the arrangement agreed at our recent Budget Holders meeting.

The Litigation budget is under considerable pressure but this is spending largely out of the control of internal budget managers. There is some balance in that the legal advice budget is currently anticipated to be heavily underspent at year end. Some virement may be necessary to respond to the demands on the litigation budget.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date					Anticipated full year		period			
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	70,404	35,202	42,520	-	42,520	7,318	85,040	14,636	5,867	13,187	7,320	-
Government grant	-	-	-	-	-	-	-	-	-	-	-	-
Total income	£ 70,404	£ 35,202	£ 42,520	-	£ 42,520	£ 7,318	£ 85,040	£ 14,636	£ 5,867	£ 13,187	£ 7,320	-
Total staffing costs	2,419,630	1,242,351	1,113,369	333,503	1,446,872	(204,521)	(2,261,010)	158,620	198,883	187,058	11,825	(211,707)
Total professional costs	65,920	30,922	16,070	7,605	23,675	7,247	(47,351)	18,569	11,167	2,702	8,465	223
Total accommodation costs	234,280	134,770	126,002	16,302	142,304	(7,534)	(243,642)	(9,362)	44,567	41,999	2,568	(16,831)
Total office expenses	74,228	42,377	41,811	1,647	43,458	(1,081)	(84,863)	(10,635)	4,533	8,011	(3,478)	(15,670)
Total meeting & travel costs	57,782	25,184	22,875	3,558	26,433	(1,249)	(52,867)	4,915	5,433	2,022	3,411	(3,816)
Total expenses	£ 2,851,840	£ 1,475,604	£ 1,320,127	£ 362,615	£ 1,682,742	(£ 207,138)	(£ 2,689,733)	£ 162,107	(£ 264,583)	(£ 241,792)	£ 22,791	(£ 247,801)
Inter-team transfers	164,145	51,066	45,326	-	45,326	5,740	(90,652)	73,493	(11,736)	(14,224)	25,960	-
Net surplus / (Deficit)	(£ 2,945,581)	(£ 1,491,468)	(£ 1,322,933)	(£ 362,615)	(£ 1,685,548)	(£ 194,080)	(£ 2,695,345)	£ 250,236	(£ 270,452)	(£ 214,381)	£ 56,071	(£ 247,801)

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Sheet: Coventry office
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1. Total Staffing Costs

Underspending on salaries is partly offset by overspending on temporary staff (at different times, two team administrators and one facilities assistant) but the major 'saving' is due to the provision for five investigators for the three months from January 2010. The new Facilities Assistant started in July. One investigator leaves at the end of September on voluntary redundancy. Total expenditure is currently anticipated to be 5% below target.

2. Total professional costs

As ever, legal expenditure is irregular and difficult to predict. Total expenditure shows an anticipated overspend but litigation unlikely to be as high in second half of year and manual adjustment will be considered in light of next month's figures.

3. Total Accommodation costs

A sum has been included for a capital project to move LGOAT to the first floor and the associated changes. Total expenditure is on target.

4. Total Office expenses

There are currently savings, mostly small, on a number of headings resulting in a currently anticipated saving of around 17% under this heading.

5. Total meeting and travel costs

Total expenditure is on target for an 8% underspend.

After the first six months, the overall picture is healthy with anticipated year end expenditure showing at around 88%.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	230,572	141,229	158,765	-	158,765	17,536	239,932	9,360	44,717	61,973	17,256	12,553
Government grant	-	-	-	-	-	-	-	-	-	-	-	-
Total income	£ 230,572	£ 141,229	£ 158,765	-	£ 158,765	£ 17,536	£ 239,932	£ 9,360	£ 44,717	£ 61,973	£ 17,256	£ 12,553
Total staffing costs	2,248,228	1,150,157	1,069,070	28,599	1,097,669	52,488	2,151,906	96,322	186,385	182,261	4,124	177,044
Total professional costs	109,384	39,578	43,480	17,347	60,827	(21,249)	121,654	(12,270)	18,063	9,771	8,292	451
Total accommodation costs	535,616	277,159	273,876	5,772	279,648	(2,489)	527,515	8,101	104,666	95,956	8,710	34,985
Total office expenses	120,256	57,862	46,407	14,577	60,984	(3,122)	97,721	22,535	21,629	(4,981)	26,610	14,368
Total meeting & travel costs	54,594	24,494	20,502	3,847	24,349	145	48,697	5,897	5,155	2,344	2,811	2,178
Total expenses	£ 3,068,078	£ 1,549,250	£ 1,453,335	£ 70,142	£ 1,523,477	£ 25,773	£ 2,947,493	£ 120,585	£ 335,898	£ 285,351	£ 50,547	£ 229,026
Inter-team transfers	72,465	1,394	(18,325)	-	(18,325)	19,718	(36,649)	109,114	(484)	(49,464)	(48,981)	7
Net surplus / (Deficit)	(£ 2,909,971)	(£ 1,409,415)	(£ 1,276,245)	(£ 70,142)	(£ 1,346,387)	£ 63,027	(£ 2,670,912)	£ 239,059	(£ 290,697)	(£ 173,914)	£ 18,822	(£ 216,480)

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Sheet: LGO Advice Team
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Local Government
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1. Total Staffing Costs

Underspending is due to new advisers starting after the beginning of the year, one adviser leaving at the end of July and a saving of the Customer Service Manager post, only partly offset by the 'attachment' of the job share AOs for part of the week. Offers have been made to two applicants; one to cover the existing vacancy and one against the new adviser posts allocated to the new jurisdictions from January 2010. Until recently we employed a temporary administrator on a week by week basis but this position is not currently required. Anticipated total expenditure is currently shown as 20% under target.

2. Total Professional Costs and Total meeting and travel costs

These budget heads combined amount to only £1,600. There may be some small overspend at year end.

3. Total Accommodation and Total Office costs

All accommodation and office costs for the Coventry building are now shown in the Coventry Office BCR. The appropriate division of costs is made through inter team charging.

The overall position is healthy. Anticipated expenditure for year end is currently around 86%.

[n.b. All accommodation and office costs for the Coventry building are now shown in the Coventry Office BCR. The appropriate division of costs is made through inter team charging.]

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Government grant	-	-	-	-	-	-	-	-	-	-	-	-
Total income	-	-	-	-	-	-	-	-	-	-	-	-
Total staffing costs	505,786	265,064	201,573	-	201,573	63,491	410,178	95,608	42,823	32,890	9,933	31,565
Total professional costs	790	291	224	-	224	67	448	342	80	-	80	659
Total accommodation costs	75,319	37,659	37,659	-	37,659	-	75,319	-	6,277	6,277	-	6,160
Total office expenses	-	-	325	-	325	(325)	651	(651)	-	-	-	2,788
Total meeting & travel costs	823	463	766	78	844	(381)	1,688	(865)	50	392	(342)	357
Total expenses	£ 582,718	£ 303,477	£ 240,547	£ 78	£ 240,625	£ 62,852	£ 488,284	£ 94,434	£ 49,230	£ 39,559	£ 9,671	£ 41,529
Inter-team transfers	136,707	61,022	70,319	-	70,319	(9,296)	140,637	(3,930)	15,272	24,019	8,747	7
Net surplus / (Deficit)	(£ 719,425)	(£ 364,499)	(£ 310,866)	(£ 78)	(£ 310,944)	£ 53,556	(£ 628,921)	£ 90,504	(£ 64,502)	(£ 63,578)	£ 18,418	(£ 41,536)

Commission report

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Sheet: Adult Self Funders
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Please refer to the New initiative project board budget paper.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Government grant	436,000	-	-	-	-	-	74,267	(361,733)	-	-	-	-
Total income	£ 436,000	-	-	-	-	-	£ 74,267	£ 361,733	-	-	-	-
Total staffing costs	219,000	13,500	11,270	285	11,555	1,945	23,111	195,889	6,750	2,564	4,186	-
Total professional costs	73,000	22,000	11,996	11,014	23,010	(1,010)	46,019	26,981	-	11,014	(11,014)	-
Total accommodation costs	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Total office expenses	94,000	-	-	1,212	1,212	(1,212)	2,424	91,576	-	-	-	-
Total meeting & travel costs	-	-	747	609	1,356	(1,356)	2,713	(2,713)	-	188	(188)	-
Total expenses	£ 436,000	£ 35,500	£ 24,013	£ 13,120	£ 37,133	(£ 1,633)	£ 74,267	£ 361,733	£ 6,750	£ 13,766	(£ 7,016)	-
Inter-team transfers	219,809	109,902	109,905	-	109,905	(3)	(219,809)	-	(18,317)	(13,655)	(4,662)	1
Net surplus / (Deficit)	(£ 219,809)	(£ 145,402)	(£ 133,918)	(£ 13,120)	(£ 147,038)	(£ 1,636)	(£ 219,809)	-	(£ 25,067)	(£ 27,421)	(£ 2,354)	£ 1

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Sheet: Health Social Care
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Please refer to the New initiative project board budget paper.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Government grant	418,645	189,467	168,486	-	168,486	(20,981)	378,313	(40,332)	38,196	17,215	(20,981)	-
Total income	£ 418,645	£ 189,467	£ 168,486	-	£ 168,486	(£ 20,981)	£ 378,313	(£ 40,332)	£ 38,196	£ 17,215	(£ 20,981)	-
Total staffing costs	417,776	168,656	170,308	12,955	183,263	(14,607)	366,526	51,250	41,520	41,579	(59)	-
Total professional costs	868	868	2,894	285	3,179	(2,311)	6,358	(5,490)	-	-	-	-
Total accommodation costs	-	-	698	-	698	(698)	1,397	(1,397)	-	-	-	-
Total office expenses	-	-	474	1,052	1,526	(1,526)	3,051	(3,051)	-	-	-	-
Total meeting & travel costs	-	-	433	58	491	(491)	982	(982)	-	-	-	-
Total expenses	£ 418,644	£ 169,524	£ 174,807	£ 14,350	£ 189,157	(£ 19,633)	£ 378,314	£ 40,330	£ 41,520	£ 41,579	(£ 59)	-
Inter-team transfers	240,136	120,066	120,068	-	120,068	(2)	240,136	-	20,011	17,568	2,443	1
Net surplus / (Deficit)	(£ 240,135)	(£ 100,123)	(£ 126,389)	(£ 14,350)	(£ 140,739)	(£ 40,616)	(£ 240,137)	(£ 2)	(£ 23,335)	(£ 41,932)	(£ 18,597)	£ 1

Commission report

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Sheet: Schools
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Spending in this budget is still relatively low as we have not yet received any advance funding approvals

Charged expenditure includes half of the costs of the NSD consultants bill, and the recharge of time for additional corporate and seconded staff. Major expenditure will start to occur when we have advance funding approval or the legislation is approved (expected 14 November). The first piece of major spending will then be staff advertising.

Adverse amounts are shown in brackets

Description	Full year revised budget	Year to date				Anticipated full year		period				
		Budget	Actual	Committed	Total	Variance	Amount	Variance	Budget	Actual	Variance	Last yr actual
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Government grant	733,000	-	-	-	-	-	54,749	(678,251)	-	-	-	-
Total income	£ 733,000	-	-	-	-	-	£ 54,749	(£ 678,251)	-	-	-	-
Total staffing costs	536,000	-	4,419	-	4,419	(4,419)	8,838	527,162	-	1,779	(1,779)	-
Total professional costs	33,000	22,000	11,694	11,014	22,708	(708)	45,416	(12,416)	-	11,014	(11,014)	-
Total accommodation costs	50,000	-	-	-	-	-	-	50,000	-	-	-	-
Total office expenses	114,000	-	-	-	-	-	-	114,000	-	(275)	275	-
Total meeting & travel costs	-	-	68	180	248	(248)	495	(495)	-	-	-	-
Total expenses	£ 733,000	£ 22,000	£ 16,181	£ 11,194	£ 27,375	(£ 5,375)	£ 54,749	£ 678,251	-	£ 12,518	(£ 12,518)	-
Inter-team transfers	274,807	137,401	137,404	-	137,404	(3)	274,807	-	22,901	61,989	(39,088)	-
Net surplus / (Deficit)	(£ 274,807)	(£ 159,401)	(£ 153,585)	(£ 11,194)	(£ 164,779)	(£ 5,378)	(£ 274,807)	-	(£ 22,901)	(£ 74,507)	(£ 51,606)	-