



POLICY AND RESOURCES SCRUTINY COMMITTEE - 5TH OCTOBER 2010

SUBJECT: REVENUE GRANT BUDGETS – CORPORATE SERVICES AND POLICY & PERFORMANCE

REPORT BY: DEPUTY CHIEF EXECUTIVE

1. PURPOSE OF REPORT

- 1.1 To provide information to Members relating to the grants for 2010/11 for Corporate Services and Policy & Performance.

2. SUMMARY

- 2.1 The report covers grant funding notified to the Authority in the Settlement for 2010/11, along with grant funding relating to capital schemes and revenue related spend where the funding is available from other funding bodies. The report excludes grant funded schemes where CCBC merely act as bankers for Partnership schemes. During the financial year further grants are often made available, these could be bid based.

3. LINKS TO STRATEGY

- 3.1 The Council has a number of corporate strategies and this report deals with the use of resources in the achievement of those strategies.

4. THE REPORT

- 4.1 Expenditure in respect of these grants is usually subject to an external audit and must comply with the terms and conditions of the grant. Appendix 1 gives a list of grants known at this point in time, and a brief description of the use of the grant funding.
- 4.2 Grant funding applies in the main to specific schemes and initiatives, it is often time limited. The majority of grant-funded schemes are subject to external audit. Some schemes with a value less than £50k are classified as 'de minimis' and do not require an external audit.
- 4.3 The current administration arrangements are such that each grant has an agreed set of conditions.
- 4.4 The grant funding body at year-end requests information to satisfy itself that the grant monies have been spent in accordance with its terms and conditions.
- 4.5 The Auditors will assess expenditure against the terms and conditions of the grant. This assessment would normally comprise a random sample of spend, followed by an in-depth scrutiny of the sampled items. This could involve ensuring proper procurement processes have been adhered to, and/or assets purchased have been located, along with the confirmation that spend complies with the conditions of the grant. Any issues identified will be investigated; this could lead to a need to review a larger sample of expenditure. The External Auditors produce a report annually summarising any issues that have come to light during their audit of the Authority's grants.

4.6 Further information in relation to the grant can be obtained from the nominated officer responsible for the grant.

5. FINANCIAL IMPLICATIONS

5.1 Grant funding levels and schemes can change regularly leading to uncertainty of funding. The majority of grant-funded schemes are subject to external audit; expenditure must comply with the grant terms and conditions, and/or bids. Failure to comply may result in a qualification of the grant by the External Auditors, which could result in the clawback of the grant funding.

6. PERSONNEL IMPLICATIONS

6.1 Grant funded posts may not be sustainable in the longer term.

7. RECOMMENDATIONS

7.1 Members are requested to note the contents of the report.

8. REASONS FOR THE RECOMMENDATIONS

8.1 To inform Members of the financial position of the Corporate Services Directorate including miscellaneous finance.

Author: D. Roberts – Grants Manager
A. Morgan – Group Accountant (Revenue Advice and Support)

Consultees: S. Rosser - Chief Executive
N. Barnett - Director of Corporate Services
N. Scammell, Head of Corporate Finance
D Perkins – Head of Legal Services
G. Hardacre – Head of People Management & Development
L. Lucas – Head of Procurement
P. Evans - Head of Information, Communications, Technology & Property Services
S. Grant - Finance Manager, Corporate Services
N. Roberts – Principal Group Accountant (Financial Advice and Support)
B. Hopkins – Assistant Director Planning & Strategy
T. Shaw – Head of Engineering Services
R. Hopkins – Principal Benefits Officer
C. Jones – Head of Performance & Policy
Cllr. C. Mann – Cabinet Member for Finance, Resources & Sustainability
Cllr. J. Taylor – Chairman, Policy & Resources Scrutiny Committee
Cllr. M. E. Sargent – Vice-Chairman, Policy & Resources Scrutiny Committee

Background Papers:
Grant Allocation Reports 2010/11

Appendices:
Appendix 1 Grant List