

Audit Committee

25 January 2018



Report of: Denise Murray – Director of Finance

Title: Revenue and Capital Grant Register

Ward: City Wide

Officer Presenting Report: Tony Whitlock

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Recommendation

The Audit Committee note and comment on the on-going work to produce and maintain a register of all the revenue and capital grants received by the City Council.

Summary

In 2017/18 the City Council will receive in the order of £496m of external grant funding. These grants contribute to both revenue and capital funding. Some contain specific conditions, others are more general in nature. Some will require an audit prior to submission of a final claim. The grant register is an attempt to list and collate all revenue and capital grants highlighting when deadlines are due to ensure each grant is subject to appropriate monitoring and sign off, including internal/external audit where appropriate, in a timely manner.



Policy

1. None affected by this report.

Consultation

Internal

2. Various Budget and Finance Managers

External

3. None

Context

4. The City Council receives almost £500m of funding from external grants, both for revenue and capital expenditure. Many of these grants are service specific, and have, in the past, not been effectively recorded on a centrally held record. The grant register (excerpt attached at appendix 1) is an attempt to fully record all external grants coming into the council, ensuring they are correctly accounted for and where required certified in a timely manner
5. The grant register contains summary details of all grants received by the Council, whether as part of our core funding, for example, New Homes Bonus, or service specific such as the dedicated schools grant or transport grants.
6. The register contains full details of each grant, including value and awarding body. There are links to the appropriate project or revenue code in ABW. There is a search facility to bring up the relevant documents such as grant offer letters and agreements. Budget Manager and Finance lead details are recorded along with relevant Chief Officer sign-off and any audit requirements. A tracker records the deadlines for certification of returns. The register is reconciled to the Council's financial ledger.
7. The register is a working document and will be modified and improved over time. The main aim though is for early notification of when a grant requires certification and whether an audit, internal or external, is required prior to this. However it is envisaged the register will be used to fulfil multiple purposes, a tool to monitor the financing of budgets, ensure conditions are being met, enable correct accounting entries and classifications for the year end statutory accounts and maintain appropriate audit trails for statutory bodies & funders.

Other Options Considered

8. None

Risk Assessment

9. None necessary for this report

Public Sector Equality Duties

10. None necessary for this report

Legal and Resource Implications

Legal

11. None arising from this report

Financial

(a) Revenue

12. None arising from this report

(b) Capital

13. None arising from this report

Land

14. Not Applicable

Personnel

15. Not Applicable

Appendices:

Excerpt from the grant register

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

Background Papers:

None

APPENDIX 1

Grant register 1718 - Microsoft Excel

Extract of Bristol City Council Grant Register 2017/18 onwards

Nb, capital grants prior to 1718 are included if still ongoing

[Grants register backing documents](#)

Search above folder (click link) for relevant cost centres

Capital or	Directorate	Cap. Prog Ref	Grant Name	Awarding body	£m Total Grant award	Documentation search ref.	Budget Manager	Finance Contact	Audit Requirements	Claims>Returns	Returns authorisation
Revenue	People	N/a	UASC (Unaccompanied Asylum seeking children) Grant	Home Office	1.200	12308	Angela Evans	Helen Alvis/Anne Sheridan	Not stated	monthly	S151 for final claim
Revenue	People	N/a	16-19 Funding 17/18	Education & Skills Funding A	4.824	13243	Paul Jacobs	Giles Smith	Internal	Apr/Aug	S151
Revenue	People	N/a	Youth Offending Team Grants	Youth Justice Board	0.656	11113, 11118	Gary Davies	Pauline Batchelor	Internal	June	S151
Revenue	People	N/a	Pupil Premium 2017/18	Education & Skills Funding A	9.376	13172, 13173	Paul Jacobs	Giles Smith	Internal	May	S151
Revenue	People	N/a	Dedicated Schools Grant 2017/18	Education & Skills Funding A	182.567	13169	Paul Jacobs	Giles Smith	Internal	August	S151
Revenue	Neighbourhoods	N/a	Public Health Grant	Department of Health	33.343	13942	Rachel Metcalf	Karen Gregory	Not stated	June/Sept/Dec/YE	S151
Revenue	Place	N/a	Museums Programme Management Grant 2015-2018	The Arts Council	4.728	search ACE	Laura Pye	Liz Britton	Not stated	July/Oct/Jan	Head of service
Capital	Neighbourhoods	NH07/CP01	Disabled Facilities Grant	Department for Communiti	2.652	14547-1004	Tom Gilchrist	Paul Milliner/ Gait	Internal	October	Head of paid service
Capital	Place	PL10	Pothole Action Fund	DFT via WECA	0.257	13507	Shaun Taylor	Debra Galloway	Internal	July	Head of paid service
Capital	Place	PL11A	Cattle Market Road Demolition Works (LGF AG)	DFT via WECA	0.875	15130	Jack Allan	Anita Randen-Green	No	July/Oct/Jan/March	S151
Capital	Place	CP01	Local Transport Plan: Highways Maintenance Grant	DFT via WECA	3.460	14547-1096	Peter Mann	Debra Galloway	Internal	July	Head of paid service
Capital	People	PE05	Short Breaks for Disabled Children	Education & Skills Funding A	0.258	12901 & EFACAP	Rebecca Cross	Laura Turner	Internal	September	S151
Capital	People	PE01	Early Years Capital Fund (EYCF)	Education & Skills Funding A	2.722	14771, 14801, 14805	James Anderson	David Tully	Internal	January	S151
Revenue	Neighbourhoods	N/a	Housing Benefit	Department for work & pen	163.479		Graham Clapp	Lorna Whitlock	External	November	S151