

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

File Home Insert Page Layout Formulas Data Review View Developer

Clipboard Font Alignment Number Styles Cells Editing

Calibri 11

Normal 2 Normal 3 Normal Bad Good Neutral Calculation Check Cell Explanatory ... Followed Hy...

N18

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2 **Extract of Bristol City Council Grant Register 2017/18 onwards**

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4 **Capital or Directorate Cap. Prog Ref Grant Name Awarding body Total Grant award Documentation search ref. Budget Manager Finance Contact Audit Requirements Claims>Returns Returns authorisation**

5 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

6 Revenue People N/a 16-19 Funding 17/18 Education & Skills Funding A 4.824 13243 Paul Jacobs Giles Smith Internal Apr/Aug S151

7 Revenue People N/a Youth Offending Team Grants Youth Justice Board 0.656 11113, 11118 Gary Davies Pauline Batchelor Internal June S151

8 Revenue People N/a Pupil Premium 2017/18 Education & Skills Funding A 9.376 13172, 13173 Paul Jacobs Giles Smith Internal May S151

9 Revenue People N/a Dedicated Schools Grant 2017/18 Education & Skills Funding A 182.567 13169 Paul Jacobs Giles Smith Internal August S151

10 Revenue Neighbourhoods N/a Public Health Grant Department of Health 33.343 13942 Rachel Metcalf Karen Gregory Not stated June/Sept/Dec/YE S151

11 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

12 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

13 Capital Place PL10 Pothole Action Fund DFT via WECA 0.257 13507 Shaun Taylor Debra Galloway Internal July Head of paid service

14 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

15 Capital Place CP01 Local Transport Plan: Highways Maintenance Grant DFT via WECA 3.460 14547-1096 Peter Mann Debra Galloway Internal January Head of paid service

16 Capital People PE05 Short Breaks for Disabled Children Education & Skills Funding A 0.258 12901 & EFACAP Rebecca Cross Laura Turner Internal September S151

17 Capital People PE01 Early Years Capital Fund (EYCF) Education & Skills Funding A 2.722 14771, 14801, 14805 James Anderson David Tully Internal January S151

18 Revenue Neighbourhoods N/a Housing Benefit Department for work & pen 163.479 Graham Clapp Lorna Whitlock External November S151

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Grant Register Completed Grants Excerpt

Ready Calculate 104%