

<b>Meeting</b>	OLC Board	<b>Agenda Item No.</b>	4
		<b>Paper No.</b>	90.4
<b>Date of meeting</b>	12 September 2018	<b>Time required</b>	10 Minutes

<b>Title</b>	<b>Finance Report</b>
<b>Sponsor</b>	Rob Powell
<b>Status</b>	OFFICIAL
<b>To be communicated to:</b>	Members and those in attendance

<b>Executive summary</b>
This paper provides a report on the financial position at the end of month 5. The paper provides a commentary on the key issues in the management accounts which are available in <b>Appendix 1</b> .
<b>Recommendation/action required</b>
Board is asked to <b>NOTE</b> the report, and <b>APPROVE</b> the return of £87k of capital budget to the MoJ as a result of efficiencies and changes in the timing of planned works, which will change the OLC's capital budget for 2018-19 from £250k to £163k.

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# Finance report – month 5

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## 1. Introduction

This paper provides an overview of the financial position at the end of month 5.

The paper provides Board with a commentary on the key issues in the usual management accounts which are available at Appendix 1. The figures reflects the reforecast prepared by departments in July 2018.

MoJ work to the Treasury performance measure that public bodies should deliver an outturn position within 1% of the budget. Budgeted expenditure after the MoJ uplift is estimated to be £14.81m therefore a target expenditure is £14.6 - £14.81m.

## 2. YTD performance

At the end of month 5, across both legal and CMC jurisdictions we are reporting an underspend for the year to date of £90k (2%).

The underspend reflects the following areas:

- 1% (£33k) underspend on operational salary costs in the legal jurisdiction:
  - a £13k overspend on ombudsman as a result of pool ombudsmen case closures being higher than planned; a revised profiling is being prepared;
  - a £32k underspent on operational staffing arising from the timing of salary grading changes differing from assumptions; and
  - a £6k underspend on the General Enquiries Team as a result of the availability of agency staff;
- 8% (£38k) underspend on IT as a result of changes in the timing of work compared with the original profile, which may be compounded by the change freeze associated with the mandatory Version 9 upgrade to MS Dynamics and whether the Board approves the extension of the CMS support contract under the separate item on today's agenda;
- 2% (£8k) overspend on staffing costs CMC as a result of the timing of staff transfers to legal; and
- 2% (£27k) underspend on corporate staffing costs due to timing of staff arrivals, departure and grading changes.

Apportionment to both legal and CMC is lower as a result of lower corporate costs than budgeted in IT and staffing, as set out above.

### 3. Budget against forecast

The forecast has been updated after the end of Q1. The OLC has experienced a number of organisational changes which has changed the timing and allocation of costs between departments. The next reforecast will take place after P6 and will be reported in P7 numbers in line with MoJ requirements.

The current reforecast has focussed on moving current delegated budget between business areas to reflect changes in business process and ways of working, particularly within at the front end of the business process and the introduction of the supervision model.

Budget is being redirected to operational resources in order to address key business priorities to drive improved performance and create a high performance culture.

### 4. Capital budget

The capital budget for the year was £250k. Capital spend is now being forecast as £163k, an underspend of £87k during the year.

Given significant pressures on capital spending across the MoJ family, we intend to return £87k of this budget to the department subject to Board approval.

The reasons for the underspend are:

- we have delivered the customer assessment tool internally, and will not have capacity for digital developments and establishment of a fully refreshed website until 2019-20;
- savings on the costs of the business intelligence tool; and
- savings on switches and other infrastructure changes.

### 5. Other financial issues items

The procurement of a new print supplier was delayed to allow time to consider options to combine the print with the scan contract and service and provide a virtual mailroom. Our scoping work has established that government procurement frameworks and their associated rules prevent this. The print tender will therefore go out in September for printed matter only.

Preparations for the transfer of our payroll provision to a third party continue; we are due to go live in their next window for new clients on 1 November 2018.

We continue to contribute to discussions about the management of CMC transfer funding with the various bodies involved. The parties accept that LeO cannot bear any cost of the transfer.

**Appendix 1 Finance Report**

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**Legal Ombudsman: Consolidated Income & Expenditure, and Capital Expenditure  
As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	890.8	922.7	(31.9)	4,208.5	4,308.6	(100.1)	4,422.6	11,639.2	11,536.5	102.7
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	90.4	98.0	(7.6)	362.8	360.0	2.8	438.0	1,062.4	1,294.2	(231.8)
Income - Other	-	-	-	78.5	78.0	0.5	1.9	155.0	156.0	(1.0)
<b>Total Income</b>	<b>981.2</b>	<b>1,020.7</b>	<b>(39.5)</b>	<b>4,649.8</b>	<b>4,746.6</b>	<b>(96.8)</b>	<b>4,862.5</b>	<b>12,856.6</b>	<b>12,986.7</b>	<b>(130.1)</b>
Staff Costs	886.0	918.5	32.5	4,267.6	4,309.6	42.0	4,203.2	11,164.6	11,472.7	308.0
Travel & Subsistence	0.9	1.6	0.7	6.2	7.1	0.9	12.0	18.0	40.6	22.6
Fees & Consultancy	17.8	20.9	3.1	97.5	101.1	3.6	133.0	309.5	394.9	85.4
IT & Telecoms	100.0	98.3	(1.7)	429.7	468.4	38.7	584.2	1,466.5	1,465.6	(0.9)
Premises & Facilities	56.3	64.8	8.5	291.9	298.2	6.3	337.9	751.7	850.0	98.3
Other costs	15.1	9.2	(5.9)	35.0	34.1	(0.9)	49.5	107.5	110.4	2.9
<b>Total Cash Expenditure</b>	<b>1,076.1</b>	<b>1,113.3</b>	<b>37.2</b>	<b>5,127.9</b>	<b>5,218.5</b>	<b>90.6</b>	<b>5,319.8</b>	<b>13,817.8</b>	<b>14,334.2</b>	<b>516.3</b>
Interest & Charges	(4.6)	(4.7)	(0.1)	(24.0)	(24.2)	(0.2)	(8.6)	(51.5)	(27.5)	24.0
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	34.0	(0.5)	172.4	171.8	(0.6)	179.1	423.9	498.0	74.1
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>34.0</b>	<b>(0.5)</b>	<b>172.4</b>	<b>171.8</b>	<b>(0.6)</b>	<b>179.1</b>	<b>423.9</b>	<b>498.0</b>	<b>74.1</b>
<b>Total Revenue Expenditure before tax</b>	<b>1,106.0</b>	<b>1,142.6</b>	<b>36.6</b>	<b>5,276.3</b>	<b>5,366.1</b>	<b>89.8</b>	<b>5,490.3</b>	<b>14,190.3</b>	<b>14,804.7</b>	<b>614.4</b>
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>1,106.0</b>	<b>1,142.6</b>	<b>36.6</b>	<b>5,276.3</b>	<b>5,366.1</b>	<b>89.8</b>	<b>5,490.3</b>	<b>14,197.4</b>	<b>14,811.8</b>	<b>614.4</b>
<b>Capital Expenditure</b>	-	-	-	33.5	35.7	2.2	-	250.0	250.0	-
<b>Fixed Assets - IT</b>	-	-	-	33.5	35.7	2.2	-	250.0	250.0	-
<b>Fixed Assets - Premises</b>	-	-	-	-	-	-	-	-	-	-

**Legal Jurisdiction: Income & Expenditure, and Capital Expenditure  
As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	890.8	922.7	(31.9)	4,208.5	4,308.6	(100.1)	4,422.6	11,639.2	11,536.5	102.7
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	82.4	87.2	(4.8)	306.0	303.2	2.8	348.4	930.0	1,105.2	(175.2)
Income - Other	-	-	-	78.5	78.0	0.5	1.9	155.0	156.0	(1.0)
<b>Total Income</b>	<b>973.2</b>	<b>1,009.9</b>	<b>(36.7)</b>	<b>4,593.0</b>	<b>4,689.8</b>	<b>(96.8)</b>	<b>4,772.9</b>	<b>12,724.2</b>	<b>12,797.7</b>	<b>(73.5)</b>
Staff Costs	808.1	844.5	36.4	3,891.2	3,941.0	49.8	3,813.1	10,372.8	10,372.8	(0.1)
Travel & Subsistence	0.9	1.6	0.7	5.8	7.1	1.3	12.0	18.0	35.5	17.5
Fees & Consultancy	17.8	20.8	3.0	97.3	100.8	3.5	116.7	287.6	344.0	56.4
IT & Telecoms	100.0	98.3	(1.7)	428.8	467.5	38.7	579.8	1,465.6	1,465.6	(0.0)
Premises & Facilities	53.7	62.7	9.0	281.1	287.8	6.7	326.0	726.2	814.6	88.4
Other costs	(37.2)	(47.3)	(10.1)	(259.4)	(262.0)	(2.6)	(245.2)	(525.5)	(712.4)	(186.9)
<b>Total Cash Expenditure</b>	<b>943.3</b>	<b>980.6</b>	<b>37.3</b>	<b>4,444.8</b>	<b>4,542.2</b>	<b>97.4</b>	<b>4,602.4</b>	<b>12,344.7</b>	<b>12,320.1</b>	<b>(24.6)</b>
Interest & Charges	(4.6)	(4.7)	(0.1)	(24.2)	(24.2)	-	(8.6)	(51.5)	(27.5)	24.0
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	34.5	34.0	(0.5)	172.4	171.8	(0.6)	179.1	423.9	498.0	74.1
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>34.0</b>	<b>(0.5)</b>	<b>172.4</b>	<b>171.8</b>	<b>(0.6)</b>	<b>179.1</b>	<b>423.9</b>	<b>498.0</b>	<b>74.1</b>
<b>Total Revenue Expenditure before tax</b>	<b>973.2</b>	<b>1,009.9</b>	<b>36.7</b>	<b>4,593.0</b>	<b>4,689.8</b>	<b>96.8</b>	<b>4,772.9</b>	<b>12,717.1</b>	<b>12,790.6</b>	<b>73.5</b>
Taxation								7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>973.2</b>	<b>1,009.9</b>	<b>36.7</b>	<b>4,593.0</b>	<b>4,689.8</b>	<b>96.8</b>	<b>4,772.9</b>	<b>12,724.2</b>	<b>12,797.7</b>	<b>73.5</b>

**CMC: Income & Expenditure, and Capital Expenditure  
As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Grant In Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	8.0	10.8	(2.8)	56.8	56.8	-	89.6	132.4	189.0	(56.6)
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>8.0</b>	<b>10.8</b>	<b>(2.8)</b>	<b>56.8</b>	<b>56.8</b>	<b>-</b>	<b>89.6</b>	<b>132.4</b>	<b>189.0</b>	<b>(56.6)</b>
Staff Costs	77.9	73.9	(4.0)	376.4	368.7	(7.7)	390.1	791.8	1,099.9	308.1
Travel & Subsistence	-	-	-	0.4	0.1	(0.3)	-	0.1	5.1	5.0
Fees & Consultancy	0.1	0.1	(0.1)	0.3	0.3	-	16.3	21.9	50.9	29.0
IT & Telecoms	-	-	-	0.9	0.9	(0.0)	4.4	0.9	-	(0.9)
Premises & Facilities	2.6	2.2	(0.4)	10.8	10.4	(0.4)	11.9	25.5	35.4	9.9
Other costs	52.3	56.6	4.3	294.4	296.1	1.7	294.7	632.9	822.8	189.9
<b>Total Cash Expenditure</b>	<b>132.9</b>	<b>132.7</b>	<b>(0.2)</b>	<b>683.2</b>	<b>676.5</b>	<b>(6.8)</b>	<b>717.4</b>	<b>1,473.2</b>	<b>2,014.1</b>	<b>540.9</b>
Interest & Charges	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>132.9</b>	<b>132.7</b>	<b>(0.2)</b>	<b>683.2</b>	<b>676.5</b>	<b>(6.7)</b>	<b>717.4</b>	<b>1,473.2</b>	<b>2,014.1</b>	<b>540.9</b>

**Total Expenditure By Cost Centre  
As At 31 August 2018**

		Month			Year to date				Full Year		
		Actual £'000	Forecast £'000	Variance £'000	Actual £'000	Forecast £'000	Variance £'000	Previous Yr £'000	Forecast £'000	Original Budget £'000	Variance £'000
CEO	101	31.2	31.7	0.5	168.5	167.2	(1.3)	173.4	392.2	434.8	42.6
Compliance		-	-	-	-	-	-	1.1	-	-	-
Ombudsman team	201	65.6	60.0	(5.6)	285.9	270.7	(15.1)	346.1	812.5	824.5	12.0
Legal	202	9.6	16.4	6.8	65.9	73.5	7.6	85.8	195.3	204.7	9.4
External Affairs	203	11.0	11.0	0.0	58.7	61.2	2.5	160.5	157.8	274.1	116.3
Insight	204	2.5	2.5	(0.1)	12.0	11.9	(0.0)	-	76.4	118.8	42.5
Operational Transformation	205	9.5	9.5	(0.0)	43.8	43.8	0.0	-	131.7	130.6	(1.1)
Operations Hub	206	30.7	35.4	4.7	151.2	155.9	4.7	-	429.3	366.0	(63.3)
Operations Delivery	301	39.7	40.2	0.5	188.9	192.1	3.2	217.7	476.3	501.8	25.5
Resolution Centre	302	382.1	401.6	19.5	1,851.6	1,883.8	32.2	1,769.5	4,975.2	5,224.6	249.4
Assessment Centre		-	-	-	-	-	-	285.5	-	-	-
RCT		-	-	-	-	-	-	88.7	-	-	-
GET	305	43.9	46.7	2.9	201.7	207.3	5.6	-	547.0	432.4	(114.5)
Legacy	307	74.5	73.4	(1.1)	375.8	372.5	(3.3)	-	912.2	620.7	(291.5)
Data and Information		-	-	-	-	-	-	-	-	-	-
CPD Course	403	-	-	-	(0.5)	(0.5)	-	0.1	(0.5)	-	0.5
Facilities	502	39.7	48.2	8.5	215.1	220.5	5.4	246.5	557.5	622.3	64.8
Finance	503	23.7	22.7	(1.0)	111.5	111.2	(0.3)	119.3	278.4	282.5	4.1
HR	504	34.5	40.0	5.5	176.5	183.1	6.6	170.8	465.5	431.7	(33.8)
IT & Telecoms	505	149.9	152.7	2.8	671.9	716.4	44.5	834.0	2,069.6	2,059.5	(10.2)
Recruitment	506	11.9	8.6	(3.2)	23.9	20.1	(3.8)	66.3	91.9	91.9	(0.0)
Corporate Overhead	507	10.6	10.5	(0.1)	52.4	60.7	8.3	63.0	134.5	177.0	42.5
Training	508	1.3	8.0	6.7	17.2	23.4	6.2	13.5	92.9	162.5	69.6
PMO	510	10.4	11.1	0.8	42.7	44.2	1.5	-	122.1	104.9	(17.1)
CMC	310	132.8	132.6	(0.2)	683.2	676.4	(6.8)	702.1	1,473.2	1,978.5	505.3
CMC Reapportionment		(47.5)	(53.5)	(6.1)	(271.0)	(273.8)	(2.8)	(279.5)	(590.1)	(787.1)	(197.0)
Office of the Chief Legal Ombudsman		-	-	-	-	-	-	-	-	-	-
Research		-	-	-	-	-	-	127.7	-	-	-
Modernising LeO		-	-	-	-	-	-	44.9	-	-	-
Quality		-	-	-	-	-	-	46.6	-	-	-
<b>Total Cost excl. Reserves</b>		<b>1,067.6</b>	<b>1,109.3</b>	<b>41.8</b>	<b>5,126.8</b>	<b>5,221.5</b>	<b>94.7</b>	<b>5,283.6</b>	<b>13,800.6</b>	<b>14,256.8</b>	<b>456.1</b>
Contingency		-	-	-	-	-	-	-	-	-	-
Provision for Doubtful Debts - Legal & cmc		8.4	4.0	(4.4)	0.3	(3.7)	(4.0)	36.6	24.3	84.5	60.2
Holiday Accruals		-	-	-	-	-	-	-	-	-	-
		<b>1,076.0</b>	<b>1,113.3</b>	<b>37.4</b>	<b>5,127.0</b>	<b>5,217.8</b>	<b>90.7</b>	<b>5,320.2</b>	<b>13,824.9</b>	<b>14,341.3</b>	<b>516.4</b>
Interest & Charges		(4.5)	(4.7)	(0.2)	(23.2)	(23.6)	(0.4)	(9.0)	(51.5)	(27.5)	24.0
Depreciation		34.5	34.0	(0.5)	172.4	171.8	(0.6)	179.1	423.9	498.0	74.1
		<b>1,106.0</b>	<b>1,142.6</b>	<b>36.6</b>	<b>5,276.3</b>	<b>5,366.1</b>	<b>89.8</b>	<b>5,490.3</b>	<b>14,197.4</b>	<b>14,811.8</b>	<b>614.4</b>

**Cashflow**

	Month Actual £'000	Year to Date Actual £'000	Full year Forecast £'000
<b>Expenditure</b>	<b>(1,106.0)</b>	<b>(5,276.3)</b>	<b>(14,197.4)</b>
<b>Income</b>	<b>981.2</b>	<b>4,649.8</b>	<b>12,856.6</b>
Add Back Non Cash expenditure	34.5	172.4	423.9
Add back P&L on Asset disposals	-	-	-
Increase / (Decrease) in Creditors	9.6	107.7	(404.6)
(Increase) / Decrease in Debtors	(860.8)	(4,503.9)	(66.3)
<b>Net Operating Cashflow</b>	<b>(941.5)</b>	<b>(4,850.3)</b>	<b>(1,387.7)</b>
Purchase of IT Equipment & Software development	-	(33.5)	(250.0)
Purchase of Premises Equipment & leasehold Improvements	-	-	-
Proceeds	-	-	-
<b>Cashflows from Investing Activities</b>	<b>-</b>	<b>(33.5)</b>	<b>(250.0)</b>
<b>Grant In Aid</b>			<b>1,340.8</b>
<b>Cashflow for the Period</b>	<b>(941.5)</b>	<b>(4,883.8)</b>	<b>(297.0)</b>
Opening Bank Balance	12,763.7	16,708.4	16,708.4
Closing Bank Balance	11,824.7	11,824.7	16,411.4
<b>Cash Movement</b>	<b>(939.1)</b>	<b>(4,883.8)</b>	<b>(297.0)</b>

**Balance Sheet**

	Month Movement £'000	As At 31 August 2018 £'000	Full year Forecast £'000
Premises	(8.7)	497.1	451.0
IT Hardware & Software	(25.8)	679.6	681.6
<b>Total Non Current Assets</b>	<b>(34.5)</b>	<b>1,176.7</b>	<b>1,132.6</b>
Cash & Bank	(939.1)	11,824.7	16,411.4
Debtors	837.7	4,321.6	162.0
Prepayments	23.1	534.0	256.0
<b>Total Current Assets</b>	<b>(78.3)</b>	<b>16,680.2</b>	<b>16,829.4</b>
<b>Total Assets</b>	<b>(112.8)</b>	<b>17,856.9</b>	<b>17,962.0</b>
Creditors	(23.0)	(458.1)	(700.0)
Accruals	(43.0)	(1,299.1)	(550.0)
Lease Commitments	56.4	(235.1)	(230.0)
<b>Total Current Liabilities</b>	<b>(9.6)</b>	<b>(1,992.3)</b>	<b>(1,480.0)</b>
<b>Net Current Assets</b>	<b>(87.9)</b>	<b>14,687.9</b>	<b>15,349.4</b>
<b>Net Assets</b>	<b>(122.3)</b>	<b>15,864.7</b>	<b>16,482.0</b>
Retained Earnings		626.4	1,340.7
Grant in Aid PY / Levy/ Reserves	122.3	(16,491.1)	(17,822.7)
<b>Reserves</b>	<b>122.3</b>	<b>(15,864.7)</b>	<b>(16,482.0)</b>

**Trade debtors analysis**

Current £'000	30 days £'000	60 days £'000	90 days + £'000	total £'000
32.3	9.6	15.4	44.5	101.8
31.7%	9.4%	15.1%	43.7%	

Provision for doubtful debts	-46
<b>Net trade debtors</b>	<b>55.82</b>



## Board Level Project Spending Authorisations

Year 2018-19  
 Reporting Month: 31 August 2018

New Approvals Cost Category	Description	Supplier	Contract Value
None		Bytes	£286,251.65 gross

**Spend updates - for information only**

The above represent requests for authorisation to spend which are in excess of the spend authorisations delegated to the executive

**Direct Legal Only: Income & Expenditure, and Capital Expenditure  
As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	890.8	922.7	(31.9)	4,208.5	4,308.6	(100.1)	4,422.6	11,639.2	11,536.5	102.7
Income - Set up Levy	-	-	-	-	-	-	-	-	-	-
Income - Case fees	82.4	87.2	(4.8)	306.0	303.2	2.8	348.4	930.0	1,105.2	(175.2)
Income - Other	-	-	-	78.5	78.0	0.5	1.9	155.0	156.0	(1.0)
<b>Total Case Income</b>	<b>973.2</b>	<b>1,009.9</b>	<b>(36.7)</b>	<b>4,593.0</b>	<b>4,689.8</b>	<b>(96.9)</b>	<b>4,772.9</b>	<b>12,724.2</b>	<b>12,797.7</b>	<b>(73.5)</b>
Staff Costs	586.5	605.6	19.1	2,821.3	2,844.5	23.1	2,660.0	7,558.7	7,439.7	(119.0)
Travel & Subsistence	0.7	0.2	(0.5)	1.9	1.1	(0.8)	0.4	2.2	3.8	1.6
Fees & Consultancy	0.7	4.7	4.0	11.5	13.2	1.7	19.0	46.4	48.5	2.1
IT & Telecoms	-	-	-	1.0	1.0	-	4.4	1.0	-	(1.0)
Premises, Facilities & Administration	14.0	14.0	0.0	64.5	66.1	1.6	75.3	164.2	186.1	21.9
Other costs	10.1	6.0	(4.1)	10.7	8.2	(2.5)	32.4	50.2	65.8	15.6
Corporate Cost Reapportionment	361.3	379.3	18.0	1,683.0	1,756.4	73.4	1,981.8	4,902.2	5,053.8	151.6
<b>Total Cash Expenditure</b>	<b>973.3</b>	<b>1,009.9</b>	<b>36.6</b>	<b>4,593.9</b>	<b>4,690.5</b>	<b>96.5</b>	<b>4,773.3</b>	<b>12,724.9</b>	<b>12,797.7</b>	<b>72.8</b>
Interest & Charges	(0.1)	-	0.1	(0.9)	(0.7)	0.2	(0.4)	(0.7)	-	0.7
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>973.2</b>	<b>1,009.9</b>	<b>36.7</b>	<b>4,593.0</b>	<b>4,689.8</b>	<b>96.7</b>	<b>4,772.9</b>	<b>12,724.2</b>	<b>12,797.7</b>	<b>73.5</b>

**CMC: Income & Expenditure, and Capital Expenditure (format 2)**  
**As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Grant in Aid	-	-	-	-	-	-	-	-	-	-
Income - Case fees	8.0	10.8	(2.8)	56.8	56.8	-	89.6	132.4	189.0	(56.6)
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>8.0</b>	<b>10.8</b>	<b>(2.8)</b>	<b>56.8</b>	<b>56.8</b>	<b>-</b>	<b>89.6</b>	<b>132.4</b>	<b>189.0</b>	<b>(56.6)</b>
Staff Costs	77.9	73.9	(4.0)	376.4	368.7	(7.7)	390.1	791.8	1,099.9	308.1
Travel & Subsistence	-	-	-	0.4	0.1	(0.3)	-	0.1	5.1	5.0
Fees & Consultancy	0.1	0.1	(0.1)	0.3	0.3	-	16.3	21.9	50.9	29.0
IT & Telecoms	-	-	-	0.9	0.9	(0.0)	4.4	0.9	-	(0.9)
Premises, Facilities & Administration	2.6	2.2	(0.4)	10.8	10.4	(0.4)	11.9	25.5	35.4	9.9
Other costs	4.8	3.1	(1.7)	23.4	22.3	(1.1)	15.2	42.8	35.7	(7.1)
Corporate Cost Reapportionment	47.5	53.5	6.0	271.0	273.8	2.8	279.5	590.1	787.1	197.0
<b>Total Cash Expenditure</b>	<b>132.9</b>	<b>132.7</b>	<b>(0.2)</b>	<b>683.2</b>	<b>676.5</b>	<b>(6.8)</b>	<b>717.4</b>	<b>1,473.2</b>	<b>2,014.1</b>	<b>540.9</b>
Interest & Charges	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
<b>Non Cash Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Expenditure</b>	<b>132.9</b>	<b>132.7</b>	<b>(0.2)</b>	<b>683.2</b>	<b>676.5</b>	<b>(6.7)</b>	<b>717.4</b>	<b>1,473.2</b>	<b>2,014.1</b>	<b>540.9</b>

**Corporate Only: Income & Expenditure, and Capital Expenditure  
As At 31 August 2018**

	Month			Year to Date				Full Year		
	Actual	Forecast	Variance	Actual	Forecast	Variance	Previous Yr	Forecast	Budget	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income - Levy	-	-	-	-	-	-	-	-	-	-
Income - Other	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	-	-	-	-	-	-	-	-	-	-
Staff Costs	221.5	238.8	17.3	1,069.7	1,088.2	18.5	1,152.8	2,814.0	2,933.1	119.1
Travel & Subsistence	0.3	1.4	1.1	3.9	6.0	2.1	11.7	15.9	31.7	15.8
Fees & Consultancy	17.1	16.1	(1.0)	85.7	87.6	1.9	97.7	241.2	295.5	54.3
IT & Telecoms	100.0	98.3	(1.7)	427.8	466.5	38.7	575.5	1,464.6	1,465.6	1.0
Premises, Facilities & Administration	39.7	48.6	8.9	216.6	221.7	5.1	250.7	561.9	628.5	66.6
Other Costs	0.2	0.2	-	1.0	3.6	2.6	1.9	14.5	8.8	(5.7)
Reapportion to Jurisdictions	(408.8)	(432.7)	(23.9)	(1,954.0)	(2,030.2)	(76.2)	(2,261.3)	(5,492.3)	(5,840.8)	(348.5)
<b>Total Cash Expenditure</b>	<b>(30.0)</b>	<b>(29.3)</b>	<b>0.7</b>	<b>(149.3)</b>	<b>(156.6)</b>	<b>(7.3)</b>	<b>(171.0)</b>	<b>(380.2)</b>	<b>(477.6)</b>	<b>(97.4)</b>
Interest & Charges	(4.5)	(4.7)	(0.2)	(23.1)	(23.6)	(0.5)	(8.1)	(50.9)	(27.5)	23.4
Contingency	-	-	-	-	8.4	8.4	-	-	-	-
Depreciation	34.5	34.0	(0.5)	172.4	171.8	(0.6)	179.1	423.9	498.0	74.1
<b>Non Cash Expenditure</b>	<b>34.5</b>	<b>34.0</b>	<b>(0.5)</b>	<b>172.4</b>	<b>180.2</b>	<b>7.8</b>	<b>179.1</b>	<b>423.9</b>	<b>498.0</b>	<b>74.1</b>
<b>Total Revenue Expenditure before Tax</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>(7.1)</b>	<b>(7.1)</b>	<b>0.0</b>
Taxation	-	-	-	-	-	-	-	7.1	7.1	-
<b>Total Revenue Expenditure</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>0.0</b>