

**Scrutiny of Children's Commissioner for Wales Annual Accounts
2013-14:**

Additional Information

Analysis of Commissioner's Lease Car v Reimbursement using Travel and Subsistence Policy

Travel and Subsistence Policy mirrors that of Welsh Government and complies with HMRC rules.

Leasing period – 8th April 2011 to 7th April 2015.

Mileage as at end of September 2014 is 89,191 miles.

Average miles over a 12 month period $(89,191/42 \text{ months} * 12) = 25,483$ miles.

Option 1: Reimbursement of standard mileage rate of £0.45 per mile for 10,000 miles and £0.25 thereafter (12 month period)

Table 1: Reimbursement over 12 months

Average Miles	Reimbursement (£)
10,000	4,500.00
15,483	3,870.75
Total	8,370.75

Table 2: Reimbursement over lease period

Miles	Reimbursement (£)
40,000 at £0.45	18,000
61,932 at £0.25	15,483
Total	33,485

Option 2: Operating Lease arrangements (12 month period)

Table 3: Operating lease 2013-14

Cost category	(£)
Lease cost	4,759.71
Car insurance/fuel	3,679.70
Total	8,439.41

Table 4: Operating lease over lease period

Period	Lease cost (£)	Other costs (£)	Total (£)
2011-12	4,279.22	3,329.57	7,608.79
2012-13	4,668.24	3,646.79	8,315.03
2013-14	4,759.71	3,679.70	8,439.41
2014-15	4,375.08	3,331.72	7,706.80
Total	18,082.25	13,987.78	32,070.03

Conclusion

The difference between the lease car arrangements and the reimbursement via the Commissioner's travel and subsistence policy, using an average mileage compared to actual costs for 2013-14, is £68.66 in favour of reimbursement.

However, comparing the lease costs, over the length of the leasing period, shows that the difference is £1,414.97 in favour of the lease arrangements. Thereby demonstrating better value for money.

Variance Analysis of Other Expenditure Costs for the Public Accounts Committee

Other Expenditure

Description	2013-14 (£)	2012-13 (£)	Difference (£)	(%)	Notes
Ambassadors	3,579.65	11,879.86	- 8,300.21	- 69.87	1
BINOCC	4,272.04	4.50	4,267.54	94,834.22	2
Community project	-	57.10	- 57.10	- 100.00	
Promotional - Scout and Guide badges	-	1,080.00	- 1,080.00	- 100.00	
Accommodation	3,785.44	15,342.80	- 11,557.36	- 75.33	3
CYP Visits	46.30	-	46.30	100.00	
Organisational Restructuring	-	75.54	- 75.54	- 100.00	
Advocacy	-	12.36	- 12.36	- 100.00	
Funky Dragon	4,687.08	-	4,687.08	100.00	4
Awareness Research	4,758.00	2,364.00	2,394.00	101.27	5
Looked After Children	8,646.82	-	8,646.82	100.00	6
Viewpoint	21,360.00	-	21,360.00	100.00	7
Baseline research	-	2,304.00	- 2,304.00	- 100.00	5
	51,135.33	33,120.16	18,015.17	54.39	

Explanation for variance

- 1 - Expenditure in previous year includes Website development work not incurred in 2013-14.
- 2 - Expenditure includes contribution to Scottish Commissioner's Office for publication work.
- 3 - Expenditure in prior period relates to decorating costs incurred in compliance with lease etc.
- 4 - Expenditure incurred in undertaking a joint residentials with Funky Dragon
- 5 - Expenditure incurred on research projects.

6 - Expenditure incurred on holding Looked After Children's event.

7 - Expenditure incurred with research contractor/tool to provide research work on specific projects.