



By email

29/06/17

Dear Committee Clerk,

In preparation for meeting with the Committee on 05 July please find attached information for the Committee's consideration.

I understand that the purpose of the inquiry is to gather evidence on how the current Regulatory Impact Assessment process works, including the consistency and reliability of the information provided, and whether there might be any desirable improvements. The Committee will also be referring to specific legislation agreed during the Fourth Assembly, namely the Social Services and Wellbeing Act (Wales) 2014, Qualifications (Wales) Act 2015, Housing (Wales) Act 2014 and Well-Being of Future Generations (Wales) Act 2015 as case studies.

As such the Committee would wish to hear from me on the actual costs for establishing my office and implementing the provisions in the Well-Being of Future Generations Act. Given my wide-ranging role, the Committee may also be interested in my views on the process used to produce Regulatory Impact Assessments.

Actual costs for establishing my office

I took up post 1 February 2016 and provide information on the first 14 months of operation to the period ending 31 March 2017. Please see appendix 1. To assist Committee members with their review I have presented my actual costs as comparative figures to the estimate Tables 22, 23, 24, 24B, 24C, 24D as set out in the 'Wellbeing of Future Generations (Wales) Bill Explanatory Memorandum Incorporating the Regulatory Impact Assessment and Explanatory Notes dated March 2015 pp121-130'.

Points of note:

My actual set up costs and running costs for the first 14-month period of operation was £1,116,331 which represents 68% of RIA Estimates for 2015-16 and 2016-17 combined. Actual costs are less than estimated largely because whole year estimates figures are provided for 2015-16 and I was in operation for only two months of this financial year. Actual running costs against the estimate for 2016-17 only were over 80 per cent and the underspend relates mainly to the length of time taken to recruit staff during set up and my attempt to drive down the costs of office equipment through a more sustainable approach. Moving forward I do not believe that the estimate for the annual running of my office matches the actual costs of meeting the statutory duties conveyed

on me. Clearly, I can only work within the budget provided and have already implemented innovative ways of securing additional resources through partnership working but it remains the case that delivering again the breadth of the role in policy and functional terms is very challenging based on the allocated budget.

Estimate basis used - The staffing cost estimate for my Office was based on the Office of the Older People's Commissioner and yet my statutory remit and functions are very different. Whilst the Older People's Commissioner, like other Commissioners does have a casework and enforcement function, which I do not, the area of focus of the role overall is considerably narrower in scope. The remit of the Wellbeing of Future Generations Act and in turn the areas upon which I have a statutory duty to advise and monitor and assess is vast with the potential to encompass every issue, policy and service areas which could relate to the seven wellbeing goals or the social economic environmental and cultural wellbeing of Wales both now and in the future. It appears that little consideration has been given to the breadth of this remit in the RIA estimates nor to the level of support that some public bodies might require in order to change embedded behaviours which have grown over very many years (see below).

Staff costs account for the biggest cost of an operation and greater recognition of the breadth and nature of my statutory duties and functions at the Impact Assessment stage would have, I believe produced a very different resourcing mix. In addition, costs associated with researching and identifying future trends and forecasting are not adequately considered.

In future, I recommend that more thought and analysis is given to the nature of the statutory duties and functions of the new body when funding when the RIA is being considered and funding allocations are being determined rather than relying on the most similar scenario or role.

Costs of implementing the Act

It is my view that the transitional costs of the WFG Act for Welsh Government Ministers and Public Bodies has been underestimated. The AGW's Review of the Explanatory Memorandum, incorporating the Regulatory Impact Assessment (WAO 4 December 2014), highlighted deficiencies that understated the costs of current arrangements and the likely additional costs of implementation, and recommended that the Welsh Government's assumptions were further tested with the public bodies affected. These concerns were also echoed in the consultation responses from public bodies or their representative associations. Alongside the identified weaknesses of the regulatory impact assessment (RIA) in the WAO report, it was widely discussed in public bodies that the figures put forward for current business were underestimated and, therefore, the estimated costs for implementation of the Act were also underestimated.

Whilst I appreciate Welsh Government's re-assessment of its assumptions about the extent to which the activities required to implement the WFG Bill may result in additional costs, the updated RIA only considered re-calculations of the salary costs of officers as well as the transitional costs associated with *additional* tasks and activities required to implement and comply with the Act. The assumption was that the requirements of the Act would be embedded in the core decision making and delivery processes of public bodies, and therefore should not require significant amounts of extra public spending. Whilst in the long-term this premise and assumption is sound, it failed to consider the extent to which public bodies and public services boards will need to develop and change their current cultures, procedures and structures to enhance their business planning, decision-making, scrutiny, delivery and tracking of progress. The scale of the expected change is made clear in the corporate guidance [SPSF1](#), it states that public bodies 'must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs, by taking account of the sustainable development principle. It also sets out a wide range of areas where the change needs to happen: corporate planning, financial planning, workforce planning, procurement, assets, risk management and performance management.

The Explanatory Memorandum did not take account of the duty to use the five ways of working to maximise public bodies' contribution to each of the seven goals. This requires a major shift in organisational culture. Research and practice from both the public and private sector shows that a cultural shift of this scale can take a minimum of three years and requires additional investment up front, to underpin the transformation. The initial costs can be expected to rapidly reduce, if properly directed towards helping the public service in Wales embed the sustainable development principle. Research from Scotland¹ has identified a number of pointers for implementation that could help reduce the costs of implementation. These costs could be further reduced by redirecting existing organizational development resources, to ensure that they are embedding the sustainable development principle in the way they are: supporting public service transformation, developing leadership, and performance management, workforce and organisational development. It is important that all the core processes of the public service in Wales, including the Welsh Government and the National Assembly for Wales use the WFG Act as a strategic frame for their work. Alongside this it is important that the Government are using existing resources programmes and funding streams to help to deliver the culture change required. One example of this is the extent to which funding for public sector leadership support such as that provided by Academi Wales is clearly structured around developing understanding of the Act and support to implement it to current and future public sector leaders through their programmes. Without this there is a significant risk that extra cost will accumulate and become a permanent feature as public bodies put in place increasing amounts of bureaucracy to demonstrate compliance, even where the change that is required is not happening.

My engagement with public bodies and PSBs over the last twelve months has provided me with a valuable insight into the current state of play. I can identify a range of responses from organisations whose leadership have grasped the great opportunity that the Act provides and are enthusiastically trying to seize that opportunity. There are others who are trying to work out how they can continue with business as usual whilst demonstrating

¹ [Culture change in the public sector](#), Insights 17, October 2012, Institute for Research and Innovation in Social Services, Glasgow

that they are complying with the Act. It is clear to me that even amongst those who are striving to make the best of the Act, they are finding that securing the required organisational cultural change to be very challenging. There has been and continues to be an on-going direct and opportunity costs to support their development that were not accounted for. For example, the City and County of Swansea allocated circa £37k per annum to employ a FTE equivalent for additional policy and development support for the WFG Act. I think it is important to highlight that Swansea had worked closely with the WLGA and Welsh Government for a number of years on the Sustainable Development Framework, testing the principles of the emerging Bill in practice. In spite of this early doors work, this local authority still felt it necessary to allocate additional resources to help them in the transitional period, that had not been accounted for in the Explanatory Memorandum.

I have witnessed a similar picture with PSBs. In 2015/16, the set grant provided to Local Authority areas by the Welsh Government Local Government & Partnerships Team came to an end. In many areas, this supported the work of the Local Service Boards by employing a post and / or paying for publication of documents, engagement activities, networking opportunities etc. In 2016/17, a different grant formula was applied and provided on a regional footprint to Public Services Boards across Wales to undertake well-being assessments. In most areas, this funding was used towards employing a dedicated resource or buying in information, data and support. Similarly, this year (2017/18) the grant has changed again, but continues to be supplied at a regional basis to Public Services Boards. The anecdotal evidence my Office is gathering from speaking to PSBs (during the review of well-being assessments and now in the initial period of well-being planning) suggests that the staff resource is mainly based in Local Authorities, with some input from partner organisations into the work. Staff within the Local Authorities and those within partner organisations often describe this work as 'on top of their day jobs' and suggest that the co-ordination of partners coming together and managing relationships is resource-intensive and overlooked by the RIA and other estimates of the cost of partnership working.

Some PSBs have started to discuss pooling resources to undertake co-ordination of the work and there are some emerging examples of this e.g. Caerphilly PSB allocated a partner to lead on each area of focus they identified from well-being assessments. The PSB partner then nominated a lead officer from their organisation to co-ordinate the work required, rather than it falling to the 'PSB support team' in the Local Authority. Likewise, Cwm Taf PSB have been considering a partnership support team, which would bring together officers from across the partner organisations into one jointly funded team.

In general, the corporate centre of public bodies and PSB support officers talk about being offered the 'time and the space' to use the five ways of working and consider how they need to challenge their current practice. This is outside of the estimates of cost provided in the RIA, which were built on the premise that setting individual well-being objectives, undertaking well-being planning and supporting the scrutiny arrangements of the PSB would be similar to the current setting of corporate improvement objectives, undertaking community planning and supporting scrutiny committees.

Financial Information in Explanatory Memoranda

It is my belief that the approach taken in the providing financial information in Explanatory Memoranda, and the accompanying Regulatory Impact Assessments, is not providing the most appropriate information to help evaluate the potential value, benefits or consequences of different policy intervention options of draft legislation. The concept of value has evolved since the introduction of the Well-being of Future Generations (Wales) Act 2015 (WFG ACT) and as a result the National Assembly for Wales and Welsh Government should consider how proposed policy interventions contributes to the value of economic, social, environmental and cultural well-being of the people in Wales.

In this context, I am not convinced the Explanatory Memoranda of recently enacted Assembly Acts and current Assembly Bills have fully applied the sustainable principle in its decision-making and taken account of the five ways of working whilst considering costs and savings, benefits and dis-benefits of the different policy interventions and alternatives. For example, the Explanatory Memorandum of the newly enacted Public Health (Wales) Act published in November 2016, states that its intent is to complement and support the implementation of the WFG Act and provides a high-level commentary about how it will support the Healthier Wales goal, the RIA does not explain how the Public Health Wales Act will help Welsh Government and public bodies maximise their contribute to all of the Well-Being Goals.

The failure of the Welsh Government to use the WFG Act as the strategic framework for assessment means that RIAs risk not accounting for the costs and savings of considering the long-term impact of the different options, the savings achieved through preventative spend by preventing or addressing problems at an early stage, the benefits and insight provided by involving people or collaborating across different organisations or sectors as well as the perverse or potential negative unseen consequences of different policy intervention options. The efficacy of the number of impact assessments Welsh Government officials need to carry out also causes me some concern. Assembly Bills are subject to a significant number of different impact assessments, many of which directly or indirectly contribute to the EM and RIA. For example, the Public Health Wales Act was subject to 60+ impact assessments². Besides from the cost of carrying out such a high number of impact assessments and the cost of potential duplication and contradiction, the Public Policy in Wales' review of impact assessments in Welsh Government highlights other key risks associated with such an approach, potentially driving behaviour that focuses on adverse impact of decisions, the potential for tick box response or using impact assessments to justify a decision as opposed to getting the best decisions made. I am concerned that the requirement to complete such a wide range of different assessments risks poor application of the sustainable development principle resulting in decision making that does not contribute to improving overall well-being in Wales and results in unforeseen long-term cost to the public purse.

² The Public Policy in Wales: 'Reducing Complexity and adding Value – a Strategic Approach to Impact Assessment in Welsh Government' (2014)

Aligning the focus of Standing Order 26.6 requiring the Explanatory Memorandum to set out any associated costs and savings and any unquantifiable environmental and social benefits and dis-benefits more closely to the principles and purpose of the Well-Being of Future Generations (Wales) Act 2015 would provide direction and a consistent frame to EMs and their associated Regulatory Impact Assessments of future Assembly Bills. As such I am supportive of the recommendation to propose The WFG Act as integrating framework for all impact assessments proposed in PPIW's report and I would welcome any update as to how this and the other recommendations from this report are being progressed in Welsh Government.

The examples above illustrate a lack of integration between different pieces of legislation and this is reflected in how the financial costs of implementation are realised. For example, the 'Regional Transformation Grant' and 'Intermediate Care Funds' have been supplied regionally (on a Health Board geographical footprint) since the Social Services and Well-being Act became legislation in 2014. The regional implementation plans and allocation of funding are agreed by the Social Services & Well-being Regional Partnership Boards. Early on, regional leads (appointed partnership posts) were appointed for delivery of the Act on their Health Board footprint.

In most areas, the funds have been treated separately from the funding allocated towards implementing the Well-being of Future Generations Act and there was no impetus in the fund criteria for any such link to be made. Positively, in some PSB areas, local decision-makers have approved alignment of the population and well-being assessments (population needs assessments are a statutory requirement under the SSWB Act and ran to the same timescales as well-being assessments). Likewise, area plans are a statutory requirement under the SSWB Act and run to the same timescales as well-being plans, so a similar approach is being adopted in some places to align the work.

Where local discretion has meant that the funding and processes have been integrated, this has resulted in better resourcing of implementation. For example, in the Cwm Taf area, the regional transformation grant was used and pooled with the regional funding of the 'Well-being of Future Generations Act' to create a total of £100K. This paid for 1.6 FTE, consultant support and engagement events with staff and communities. I am unaware of any other area in Wales that pooled these funds.

My Office faces a similar challenge in discovering innovative ways for a small group of staff to provide constructive challenge and support to thousands of staff in 44 public bodies throughout Wales. A traditional way of seeking to do this would be to issue increasing amounts of guidance on implementing the Act. My Office has from the start made clear that it will not take that easy option. Research and practice shows that this approach increases the already present tendency in public bodies to focus on compliance. We are instead, looking at how we can work with a range of partners to involve to explain and explore the practical implications of using the five ways of working to maximise the contribution of public bodies to the seven goals. There are significant resource challenges for both the public sector bodies covered by the Act to undertake the cultural transformation it requires and my office in meeting the statutory duties to provide advice and support this across all policy and service areas within the

forty four public bodies as well as monitoring and assessing progress that is being made by those public bodies

I look forward to assisting the Committee with this inquiry and providing further thoughts on the process and how it could be changed to fit the needs of the future in the light of the Wellbeing of Future Generations Act on 5 July.



Sophie Howe

Future Generations Commissioner for Wales

29th June 2017

Appendix 1

Tables extracted from pp122-131 showing comparison of estimates versus actual set up and running costs for the Office of the Future Generations Commissioner

The purpose of this inquiry is to consider the parallels between the costs set out in the RIA and the actual costs of the first year of operation of my office. However, year one set up costs do not necessarily provide an accurate reflection of the longer term costs of resourcing my statutory duties and I would suggest that there should be further reflection on the required level of resourcing once the Act and the office of Commissioner has been in operation longer for a longer period of time. I have taken a prudent approach to set up costs and in many cases have been able to reduce the back office costs originally allocated by taking innovative resourcing decisions such as sharing back office with other bodies, e.g.

- Securing free office accommodation within Bangor University for the North Wales office base
- Payroll undertaken by the Public Services Ombudsman
- Shared HR function with the Children's Commissioner
- Shared Finance function with the Children's Commissioner
- Shared policy staff with Fair-trade Wales, Wales Probation, Mid and West Wales Fire and Rescue, Public Health Wales (ACE Hub)

In addition I have taken a prudent approach to the appointment of permanent staff whilst I determine the areas where posts are required within the organisation in order to support the work needed. This combined with the inability to recruit staff immediately at the beginning of the first year of operation has meant that there is an underspend in year 1 budget. This is accounted for in terms of future spending plans (see notes on Table 24B) with work which will produce a set of practical tools and support to lay the foundation for public bodies to better understand ways in which they can implement the wellbeing goals.

Whilst the focus has been on set up in the first year of operation I have identified the potential for significant budgetary challenges moving forward in resourcing the powers and duties conferred on me. As such I am currently revisiting the staffing structure of the organisation in light of the priorities I have identified in year one and my assessment of the areas in which public bodies will require the most support to implement the Act. This will ensure that my structure and operating model provides the most effective way to resource the work within the allocated budget. Across other budget lines I have sought to reduce costs wherever possible in order to direct resources towards staffing and programmes set out in my strategic plan both in year one and beyond.

Table 22-Summary of Property Costs

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Fit out	90,000	-	-	-	90,000	-	0%	-90,000
Building running	54,000	-	54,000	89,934	108,000	89,934	83%	-18,066
Total	144,000	-	54,000	89,934	198,000	89,934	45%	-108,066

22-1 Fit out costs

These were covered by Welsh Government and were reduced at my request as I sought to achieve value for money by undertaking less work than had been proposed in Market Chambers and by using recycled furniture.

22-2 Building running costs

- Following the Welsh Government securing accommodation on my behalf I moved to the current office at Market Chamber in November 2016.
- Most of the expenditure is attributed to rent and service charges (92%).
- Temporary accommodation accounts for 51% of the expenditure.
- Annual costs for building running in 2017/18 are estimated to be £70,864 which are £16,864 (31%) higher than the estimated costs in the RIA. I had no choice in this as office accommodation was directed by Welsh Government
- I have reached an agreement with Bangor University in which free office space is provided alongside use of video conferencing equipment. This keeps office running costs to a minimum and allows my North Wales based staff to come together and avoid unnecessary travel to South Wales.

Table 23 – Summary of Administrative and Support Costs

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Admin and office costs			44,000	8,801	44,000	8,801	20%	-35,199
Insurance			20,960	509	20,960	509	2%	-20,451
Legal and professional			35,400	3,039	35,400	3,039	9%	-32,361
External audit			15,000	16,576	15,000	16,576	111%	1,576
Internal audit			10,000	9,006	10,000	9,006	90%	-994
Training			24,280	6,949	24,280	6,949	29%	-17,331
Travel and subsistence			25,000	26,702	25,000	26,702	107%	1,702
Recruitment of staff			38,000	713	38,000	713	2%	-37,287
Recruitment of advisory panel			12,400		12,400	-	0%	-12,400
Fixture and fittings	30,000		2,500		32,500	-	0%	-32,500
Research			20,000		20,000	-	0%	-20,000
Total	30,000	-	247,540	72,296	277,540	72,296	26%	-205,244

23-1. Travel and Subsistence: 7% overspend comes from

- estimates based on 2012/13 and 13/14 expenditure
- North Wales based staff
- nationwide consultation with 44 public bodies in the first six months of operation

23-2 Recruitment spend only 2 % of budget which reflects my approach to resourcing my Office. Partnership working and collaboration have been the starting point for all my resourcing decisions and I have mostly used

social media and public sector networks for sharing opportunities to work with me in place of using recruitment agencies.

23.3. Fixture and fittings spend is zero. Fixtures and fittings and furniture were upcycled from Welsh Government Stores and existing partitions were repurposed and repositioned.

Table 24 – Summary of ICT Costs

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Office software			4,000	206	4,000	206	5%	-3,794
Other software			10,000	1,901	10,000	1,901	19%	-8,099
Desktops / Laptops			22,000	9,404	22,000	9,404	43%	-12,596
Servers and peripherals			4,000	864	4,000	864	22%	-3,136
Mobile phones			1,900	3,975	1,900	3,975	209%	2,075
Projectors and peripherals			3,500	-	3,500	-	0%	-3,500
Printers			8,000	611	8,000	611	8%	-7,389
Telephony			7,000	9,172	7,000	9,172	131%	2,172
Broadband			20,000	12,213	20,000	12,213	61%	-7,787
Cabling	15,000		-	-	15,000	-	0%	-15,000
Total	15,000	-	80,400	38,345	95,400	38,345	40%	-57,055

24-1 Welsh Government supplied 20 tablets as part of set up support which accounts for the underspend on desktops/laptops.

Table 24A – Summary of Office Costs

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Property costs	144,000		54,000	89,934	198,000	89,934	45%	-108,066
Admin and support costs	30,000		247,540	72,296	277,540	72,296	26%	-205,244
ICT	47,000		80,400	45,961	95,400	38,345	40%	-57,055
Contingency Costs	50,000		50,000	106,490	100,000	106,490	106%	6,490
Total	271,000	-	431,940	314,681	670,940	307,065	46%	-363,875

24A1 Estimated expenditure for 2015/16 assumes a whole year of operation when I was only in post for the last two months of 2015/16 and only incurred office costs from April 2016. Actual expenditure for 2016-17 is 27% lower than estimated largely because of minimal spend on legal and professional fees, recruitment services and my paperless approach to working keeps stationery, printing and postage costs to a minimum.

Table24B – Summary of Staff Costs

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Staff						624,563		
Temporary staff / Secondment						184,703		
Total					948,300	809,266	85%	-139,034

** Two estimates (lower £776,900, higher £948,300) in RIA – the higher one is used in the table

Actual staff costs are lower than estimated in my budget for 2016/17 due to the length of the time it took to recruit staff on the Office coming into being. Moving into 2017/18 current underspend is allocated to resourcing an 18 month piece of work which will provide practical tools for public bodies to assist them in implementing the wellbeing goals. This is a programme of work which will provide underpinning guidance and reap benefits in the longer term in undertaking of my functions.

24B – Directly employed positions

	Position		Position
1	Future Generations Commissioner	9	Policy Liaison Officer
2	Director of Performance & Implementation	10	Communications Officer
3	Director of Engagement, Partnerships & Communication	11	Policy & Performance Analyst
4	Director of Finance and Corporate Governance	12	Administrative Support Officer
5	Director of Policy, Legislation & Innovation	13	Policy Adviser
6	Head of Policy & Innovation	14	Stakeholder Assistant
7	Head of Engagement & Partnership	15	Executive Assistant
8	Head of Performance		

24B – 2 Secondees paid and unpaid

	Post	WTE	Parent organisation	Period
Secondees - paid	Post 1	1	Welsh Government	1 year
	Post 2	1	Welsh Government	1 year
	Post 3	0.4	Children's Commissioner for Wales	10 months
	Post 4	0.4	Children's Commissioner for Wales	10 months
	Post 5	0.4	Children's Commissioner for Wales	4 months
	Post 6	0.8	Renewable Cymru	6 months
	Post 7	1	Rhondda Cynon Taf CBC	3 months
Secondees - unpaid	Post 1	1	South Wales Police	9 months
	Post 2	1	South Wales Police	3 months
	Post 3	1	Severn Wye Energy Agency	1 year
	Post 4	1	Severn Wye Energy Agency	1 year
	Post 5	1	Severn Wye Energy Agency	1 year
	Post 6	1	Severn Wye Energy Agency	1 year
	Post 7	1	Severn Wye Energy Agency	1 year

24B – 4 VAT

I paid £21,380 as VAT to Welsh Government for the two secondees. I am of the view that the payment of VAT for secondments is a significant barrier in joint working and sharing skills and expertise across the public sector

Table 24C – Advisory Panel Daily Rates (Costs for Meetings)

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Chief Medical Officer					n/a	-		
Welsh Language Commissioner					n/a	-		
Children's Commissioner for Wales					n/a	-		
General Secretary, TUC					n/a	-		
Chair, Natural Resource Wales					n/a	-		
Older People's Commissioner					n/a	-		
Total					17,000	-	0%	-17,000

** Two estimates (lower £4,125, higher £16,972) in RIA – the higher one is used in the table

24C-1 Attendance at Advisory Panel meetings have been non-remunerated.

Table 24D – Summary Table (Cost of Option 3)

Activity	2015/16 Estimate	2016/17 Estimate	Total Estimate	Actual Exp.	Actual Exp. against Total Estimate		Actual Exp. against 2016/17 Estimate	
					%	Variance	%	Variance
Welsh Government staff official managing transition MB2 until December 2015								
Advisory Panel – costs of members		17,000	17,000	-	0%	-17,000	0%	-17,000
Commissioner recruitment costs including Welsh Government Staff time								
Staff costs of office of the Commissioner		948,300	948,300	809,266	85%	-139,034	85%	-139,034
Property costs	144,000	54,000	198,000	89,934	45%	-108,066	167%	35,934
Administrative and support costs	30,000	247,540	277,540	72,296	26%	-205,244	29%	-175,244
ICT costs	15,000	80,400	95,400	38,345	40%	-57,055	48%	-42,055
Contingency costs	50,000	50,000	100,000	106,490	106%	6,490	213%	56,490
Total	239,000	1,397,240	1,636,240	1,116,331	68%	-519,909	80%	-280,909

24D-1 RIA did not include estimates for certain types of expenditure which have been disclosed under Contingency.

Summary of Contingency Costs (not included in RIA)

	2015/16 Estimate	Actual Exp.	2016/17 Estimate	Actual Exp.	Total Estimate	Actual Exp.	Exp. In %	Variance
Projects			-	81,529	-	81,529	n/a	n/a
Staff welfare			-	282	-	282	n/a	n/a
Promotion and public relations			-	3,282	-	3,282	n/a	n/a
Translation			-	7,415	-	7,415	n/a	n/a
Events and workshops			-	6,365	-	6,365	n/a	n/a
Videoconferencing Facilities			-	7,616	-	7,616	n/a	n/a
Total	50,000		50,000	106,490	100,000	106,490	n/a	6,490