

Revision History – this document was amended on:

Revised by	Summary of Changes	Revision Date	New Version
Ioannis Tsolkas	Draft to be discussed	08/07/15	1
Mike Ferguson	Reviewed by Finance Director	10/09/15	1.1
Working Group	See Working Group minutes (29.10.15)	29/10/15	1.2
Working Group	See Working Group minutes (25.02.16)	25.02.16	1.3
Working Group	See Working Group minutes (17.05.16)	17/05/16	1.4
Ioannis Tsolkas/Gary Barclay	Section 5. Special Leave, Staff Absence, Split Cost and Secondment.	07/12/16	1.5
Ioannis Tsolkas	Definition of Terms	06/03/17	1.6
SMC	See SMC minutes	26/05/17	1.7
APRC	See APRC minutes	06/06/17	1.8
Signed By: Name	Signed By: Signature	Signing Date	Version
Mike Ferguson		7/7/17	

Cash Staffing Budgets: Standard operating procedures –Academic Departments

The purpose of this document is to provide a set of rules surrounding the Cash Staffing Budgets (CSB) for Academic Departments.

Definition of Terms:

- Head of Department (HoD): An employee designated by the School as the Budget Controller for the CSB. The Budget Controller responsibilities are set out in the School's Financial Regulations.
- CSB: A budget controlled by a HoD's which presents and documents all approved centrally funded staffing costs.
- Establishment: A list of posts in a budgetary area, either filled or vacant, which are formally agreed by APRC. Changes to the list that require the net addition of resources will require approval through the Annual Monitoring (AM) process. Establishment Forms (CSB1) are managed and maintained by the Planning Unit.
- New Posts: Posts which are added to the Establishment through the AM process after they have been approved by APRC.
- Financial Planning & Analysis Manager (Pay Costs): The Finance Division employee responsible for producing salary forecast information for each Department and providing CSB support and advice to the HoDs and Departmental Managers (DMs).

- Pay Award: The annual percentage pay increase which increases all spine point salaries by the designated percentage amount.
- Contribution Pay and promotions budget¹: The budget approved by Finance Committee to fund recurrent and non-recurrent awards and promotions. Promotions and Awards proposals are reviewed by the Remuneration Committee and its sub-committees.
- Market rate supplements: A time limited addition to salary, reflecting the current market value of a specialist skill or subject area wherever possible. It must be approved by the Pro-Director (Faculty Development) and the Finance Director before the recruitment process begins.
- School Savings: A reduction in assumed levels of pay award (which is a change in budgetary assumptions, not a change in actual costs) is a School “central” saving. In the same way, an increase in costs owing to a change in budgetary assumptions would be a “central” cost. To avoid creating any budgetary incentives to discourage pension scheme membership any savings generated or costs incurred when a member of staff decides not to join or leave SAUL/USS will be classified as School savings or costs and the Departmental Vacancy Savings will be adjusted accordingly. Budgets and forecasts will assume that all vacancies will be filled by appointees who opt to join the appropriate scheme at the point of appointment.
- Departmental Vacancy Savings: The difference between the budgeted amount for a post and the actual costs generated for that post during a financial year (savings created from posts being vacant, starters appointed lower than 2 spine points above the bottom of the scale, etc.) net of any School Savings.

1. General

- a) Each relevant unit is allocated a pay budget by the School’s Council to fund the approved CSB1 (Establishment) of staffing. HoDs will receive confirmation of its composition prior to the start of each financial year, (1st August) for the forthcoming 12 months. The Department’s budget will be devised by calculating the salary cost of each employee (including NIC and Employer’s Pension contributions), based on each member of staff’s salary spine point (incremental increases are taken into account by the model). This budget will be used to fund the establishment which is agreed between the HoD and the School, in agreement with APRC. Each year the budget for each post will be automatically increased by the agreed pay award.
- b) The information will be kept on Excel spreadsheets (CSB1 and CSB2) in separate folders on the P drive and will be accessible by the HoDs and the relevant staff in the Finance Division and Planning Unit:
 - i. Planning will have write access to the Establishment forms (CSB1) and will be responsible for maintaining and updating them. CSB1 forms will be updated on a quarterly basis in consultation with the Finance Division. Finance Division will have read access only. HoDs and DMs will have read

¹ There is a budget for contribution pay (lump sums and increments); an allocation to cover promotions; and a Recruitment and Retention Allocation for exceptional R&R packages, including new awards of market supplements.

access to the appropriate Department.(Annex 1a shows an example of the spreadsheet to be distributed)

- ii. Finance Division will have write access to the CSB2 spreadsheets. HoDs will have read access to the appropriate Department only. DM's will have read access to amended CSBs that will exclude all information about Professorial salaries.

Security access for the Establishment forms will be granted by Planning Unit. Finance Division will provide security access to the CSB2 spreadsheets.

- c) The HoD has overall responsibility for the CSB and cannot delegate it. The HoD remains accountable for all the spend on their budget, as well as the security and confidentiality of the data sent to them. *This is a major change in the responsibility of the HoD, who previously was only responsible for the overall MSL balance in the 6 year planning cycle (Financial Regulation C2.4).* All CSB2 reports will be saved into the P drive and access will be granted to the Budget Controller and the DM by IMT. In order to add an additional layer of security the reports are password protected and encrypted.
- d) The Finance Division will provide monthly analysis, within 8 working days of the financial month closing. This will contain year to date actuals, a forecast of expected spend to the year end, year to date Departmental vacancy savings, actual and forecast "Additional Expenditure" (detailed in section 4) and post by post comparisons with the budget. (Annex 1b shows an example of the spreadsheet to be distributed).
- e) Every second month meetings between HoDs and the Financial Planning & Analysis Manager (Pay Costs) will allow the salary forecast to be kept up to date and ensure that the unit remains within the budget for the year. More regular meetings can be arranged at the HoDs request.

2. Appointments

- a) The CSB2 will have an entry for each full-time or fractional salaried member of staff who has a permanent or fixed-term appointment and is funded centrally by the School.
- b) Where vacancies arise, and before a post can be advertised Departments should seek a 1st Funds Check (Establishment) from the Finance Division in order to confirm that the provided post grade, title, spine point, start date (where applicable) and FTE are consistent with the Establishment listing. All approved Professional Services 1st Funds Checks will be sent to the Chief Operating Officer (COO) automatically for information. The COO has the authority to halt the recruitment process even if a 1st Funds Check has been approved by Finance. After the successful candidate is identified and before a contract is sent Departments should seek a 2nd Funds Check as per section C13.1 "Appointing staff" of the Financial Regulations. Details of the process are shown in Annex 2.
- c) Automatic replacements for leavers will be included in the calculations as long as the grade is confirmed by the Planning Unit. It is the responsibility of the Department to inform the Finance Division if the post is not to be replaced. If the funds are required for a different position then the Department must follow the guidance in section 6.

- d) Professional Services posts that are vacant when the Establishment is approved for the year will be allocated a budget 2 points above the bottom of the salary scale (reflecting current HR policy). Any savings achieved by the Department (placing the starter on the bottom 1.5 spine points in the band) can be used by the Department to meet other staffing needs. Any proposal to appoint above the bottom two points of a salary band or a market supplement will require written approval from HR before any oral or written offer is made to a candidate. Failure to observe this rule will be treated as a breach of the Financial Regulations as a financial commitment in excess of the budget will have been made. Academic posts will be subject to the New Academic Career structure.
- e) Professional Services employees appointed above the bottom 2 spine points will need to be funded by the Department. Market rated supplements, if officially approved, will be added to the Unit's budget, and funded from the central Recruitment and Retention budget.
- f) Academic appointments made above the budgeted salary will be centrally funded as they are determined by the Pro-Director (Faculty Development). Similarly any savings arising from Academic appointments below the budgeted salaries will be excluded from the Departmental savings.
- g) Under the CSB if sufficient funding is not available for an appointment then the request will be referred to the Finance Division and the Planning Unit who will follow the appropriate steps designated in section 6.
- h) If there are significant changes to the job description and person specification it needs to be passed to HR for grading. If the grading is higher than the establishment grade the advice of HR should be sought.
- i) All Assistant Professor appointments are subject to Interim (IR) and Major Review (MR). CSB assumes that IR will take place four years following the commencement of the appointment and MR will take place a further four years after that. If for whatever reason IR/MR dates are deferred the savings will be excluded from the Departmental Budget. If IR/MR dates are brought forward they will be centrally funded.
- j) Departments under APRC Review are not permitted to make any permanent appointments or fixed term appointments of longer than one year (academic or PSS) or restructure during the review process (beginning from 1 August of the academic year of the Review, finishing when APRC formally releases the Department from Review) without first consulting the Chair of their Review Panel and the VC-APRC, and may face other restrictions on resource bids. The schedule of Reviews is below; a Department may also be held under Review from a previous year (not listed here). Special arrangements may also be put in place for a Department outside of this process – those Departments will be notified of the conditions directly. The schedule for future APRC Reviews is:

Department	Last reviewed by APRC
2017/18 Reviews	
Accounting	2003/04 (as Accounting & Finance)
Economics	2004/05
Finance	2003/04 (as Accounting & Finance)
International Development	2003/04 (as DESTIN)
2018/19 Full Reviews	
Economic History	2006/07
Geography and Environment	2001/02
Media and Communications	2006/07
Philosophy, Logic and Scientific Method	2006/07
2019/20 Full Reviews	
European Institute	2014/15
International Relations	2014/15
Management	2014/15
Methodology	2014/15
Psychological and Behavioural Science	2014/15
2020/21 Full Reviews	
Gender Institute	2015/16
Mathematics	2015/16
Social Policy	2015/16
Sociology	2015/16
Statistics	2015/16

Please note that the schedule is indicative.

- k) At the time of replacing an academic post the Department will agree with the Pro-Director (Faculty) and Pro-Director (Planning and Resources) the level at which the appointment should be made. The assumption in the forecast for planning purposes will be that all posts will revert to Assistant Professor level except endowed posts. Departments will need to discuss vacancies for named Chairs with the Pro-Director (Faculty) and Pro-Director (Planning and Resources); and are encouraged to do so well in advance. Agreement to appoint a Chair will mean funds continue at the Chair level (rather than Departments having to reallocate resources).

3. New Posts

- a) All applications for extra staffing require the unit to define a specific post title and make the case during the AM process. If agreed, this post will be included on the Unit's Establishment form (CSB1). For clarity and consistency the unit should use the same post title agreed through the AM when completing recruitment documents.

- b) Funds for New Posts will not be released until a post is first appointed. Departmental vacancy savings will exclude any savings generated from New Posts.
- c) Funds may be released for New Posts when short term staffing arrangements are in place to cover work while recruitment is in progress. Any such request should be made to the Financial Planning & Analysis Manager (Pay Costs) to approve the release of these funds.
- d) If a New Post remains unfilled for more than 6 months after the agreed start date, the unit will be contacted and asked for comment about the resourcing needs. A report will be regularly produced by the Finance Division for SMC and Finance Committee detailing all New Posts which have been approved but not filled.

4. Additional Expenditure: Hourly Paid Staff / Temp Costs / Overtime.

- a) Each Unit will be allocated a budget for “Additional Expenditure” (to meet costs detailed in Annex 4), which requires agreement through the AM process. The size of this budget will be determined by the individual factors affecting a Department, i.e. the seasonality and nature of the work performed. All Units are required to make a case annually for “Additional Expenditure” required as part of the AM process. It will be assumed that if no case is made there will be no changes to the “Additional Expenditure” budget for future years.
- b) The “Additional Expenditure” budget will be combined with the CSB calculated from the Establishment to form the overall pay budget for the year for the Department. As budget controller the HoD’s will be responsible for the “Additional Expenditure” budget, ensuring that the total Cash Based Salary Budget is not overspent.
- c) If an Establishment post is not filled in a year or a proportion of the year (creating vacancy savings) the savings can fund “Additional Expenditure” to cover the work normally completed by the vacant post. The simple example below shows how this process would work. Prof. D’s position is vacant for the year and the funds are spent on GTA’s, Guest Teachers and Overtime:

Post	Name	Budget	Actual
a	Dr. A	10	10
b	Dr. B	10	10
c	Dr. C	10	10
d	Prof. D	10	0
e	Dr. E	10	10
f	Prof. F	10	10
g	Sir. G	10	10
		70	60
Additional Expenditure:			
	GTA’S	5	10
	Guest Teachers	5	5
	Overtime	0	5
		10	20
Total		80	80

- d) Departmental vacancy savings will be clearly identified in the monthly salary forecast. Upon request the Financial Planning & Analysis Manager (Pay Costs) will provide a breakdown of the total vacancy savings available per month (e.g. post title, employee names, etc.).
- e) To ensure that “Additional Expenditure” is updated in a timely manner it is important that Temp invoices are passed to Accounts Payable in the week that they are received to ensure that they are efficiently reflected on the CSB spreadsheet.
- f) All agency temp staff must be booked via the Schools preferred suppliers (follow the [link](#) for a list of the School’s current preferred suppliers). If you are planning to use an alternative supplier you will have to contact Procurement before you book any agency temp staff.

5. Special Leave, Staff Absence, Split Cost and Secondment.

- a) Any unpaid leave granted to an employee will allow the Unit to spend the leave period savings on staffing to cover the leave. This can be in the form of a secondment replacement, acting up allowances, a fixed term contract, payments of “Additional Expenditure” or a combination.
- b) The actual cost of a member of staff on maternity or sick leave will be included in the Unit’s forecast spend for the year. The Department can request assistance with additional costs required to recruit temporary replacement staff from the APRC Sickness and Maternity Contingency fund. Funds are only normally available where other funding within the Department is exhausted.
- c) If members of staff are absent on secondment the Department saves their costs and is free to spend the savings to cover the work.
- d) When a member of staff is absent through long-term sickness or on maternity leave, the forecast will be amended to reflect any reduction in cost.
- e) Where Statutory Maternity Pay (“SMP”) is payable, 92% of the net SMP paid can be recovered by the School from HM Revenue and Customs. This will appear as a reduction in cost for the employee involved on the face of the Cash Based Pay Forecast (form CSB2).
- f) Split Cost (Temporary): If the salary is being moved into a non-CSB it will result into a saving for the CSB. If the salary moves from CSB into another CSB is up to the Departments involved to negotiate the change.
- g) Split Cost (Permanent): A permanent move from a CSB into a non-CSB will have to be approved by Planning. If the salary is being moved from CSB into another CSB then the budget should move. Permanent split costs requests should be requested in the AM process.
- h) External Secondment (not related to a Research Grant): It can only be temporary. If the salary is being moved into a non-CSB it will result into a saving for the CSB. If the salary moves from CSB into another CSB it is up to the Departments involved to negotiate the change.
- i) External Secondment (related to a Research Grant –Used to be referred to as Buy-Out). The salary will continue to be charged on CSB. Research Division will credit

the substitute teaching account and debit the relevant research project (internal or external).

6. Promotions and changes to the approved Establishment

As detailed in section 1, the Establishment represents a budget approved by Council. Any change to staffing (promotions, additional or discretionary increments, changes in working hours, etc.) that creates additional cost requires an appropriate budget to pay for it. As a consequence of this constraint care should be exercised by HoDs when considering re-organisations or revisions to job descriptions to ensure that the budget to fund any resultant additional costs has been identified and approved. The Financial Planning & Analysis Manager (Pay Costs) will aid the Unit in producing the financial analysis and associated business case necessary to support this. Changes to the Professional Services Establishment will have to be approved by the Director of the Finance Division (in liaison with the COO) and changes to the Academic Establishment by the Pro-Director Planning and Resources.

A change that does not have an effect on this year's budget could have a detrimental effect over the planning cycle (current year + next 5 years) and therefore is not permitted. HoD's must seek advice from the Finance Division before any decision is made. Departments that fail to do so might have funds clawed back from their Additional Expenditure budget over the planning cycle (current year + next 5 years).

a) HERA Promotions

- i) Given that all Professional Services posts have now been assessed through the HERA job evaluation process, in broad principle a re-grading should only occur through restructuring of work or where new duties are being undertaken by an individual. In those cases, where extra resources are required to support a re-grading, this will need to be agreed through the AM process and supported by resources allocated by APRC for that purpose or from the Discretionary awards and promotions budget.
- ii) Before a post (or posts) is modified and re-graded by HERA the HoD must, with the assistance of the Financial Planning & Analysis Manager (Pay Costs), identify and secure approval of the budget or budget allocation to meet any cost implications.

b) Restructuring/Re-organisation

- i) Any proposed changes to the composition of the Establishment (which are not individual promotions) resulting in an increase in cost should be detailed and requested in the AM process.
- ii) If unfilled New Posts are not affected by the suggested re-organisation the Finance Director can approve the proposed changes.
- iii) Departments under APRC Review are not permitted to make any permanent appointments (academic or PSS) or restructure during the Review process

(beginning from 1 August of the academic year of the Review, finishing when APRC formally releases the Department from Review) without first consulting the Chair of their Review panel and the VC-APRC, and may face other restrictions on resource bids.

c) Contribution Pay

Contribution pay (whether lump sums, accelerated increments within the standard range of a salary band or additional increments within the contribution range) are currently awarded through a collective process and funded from a separate budget. Where awards are made they will be accompanied by a transfer of budget from the Contribution Pay budget to the Department's CSB2 form.

7. Premature retirement, voluntary severance packages and arrangements relating to annual leave for leavers

- a) In accordance with the Financial Regulations proposed severance packages require approval of the Directors of HR and Finance Divisions. Budgetary implications of severance proposals must be properly understood. The Financial Planning & Analysis Manager (Pay Costs) will assist in the preparation of such a business case as required. The one-off costs of premature retirement or voluntary severance packages will ordinarily be charged to the organisational unit's CSB (form CSB2). If insufficient funds are available to cover the cost and allow the normal operation of the Unit it will be met by the central budget.
- b) Leavers are entitled to annual leave on a pro-rata basis in the year in which they leave which will be reflected as follows:
 - i) If a leaver has untaken holiday paid as a lump sum this cost will be reflected on the CSB (form CSB2).
 - ii) If a leaver has taken more holiday than entitled they will be charged the element of leave that exceeds their pro-rata entitlement. This will result in less spend showing on the CSB (form CSB2).

8. Carry forwards

- a) At Year end Departments will be allowed to carry forward any unspent balances to the next financial year. Carry forwards will be capped at 20% of next year's budget. For example if the 2016/17 underspend is £400k and 2017/18 budget is £8m the Department will be allowed to carry forward 100% of the underspend. If the 2016/17 underspend is £450k and the 2017/18 budget is £2m only £400k will be allowed to be carried forward (20% of £2m = £400k).
- c) Virements from non-pay budgets into the CSB (form CSB2) are not allowed.

9. Virements

Virements from the CSB into other Departmental budgets should be requested to a member of the Financial Planning and Analysis team, via the CSB3 form, who will action the request if it meets the criteria in the Financial Procedures.

10. Pay Awards and Employer Taxes

- a) Council approves the budget for the forthcoming financial year in June. At this time the pay award may not be finalised.
- b) When the pay award is not settled at the start of the year an adjustment will be made to ensure that Departmental vacancy savings exclude School vacancy savings.

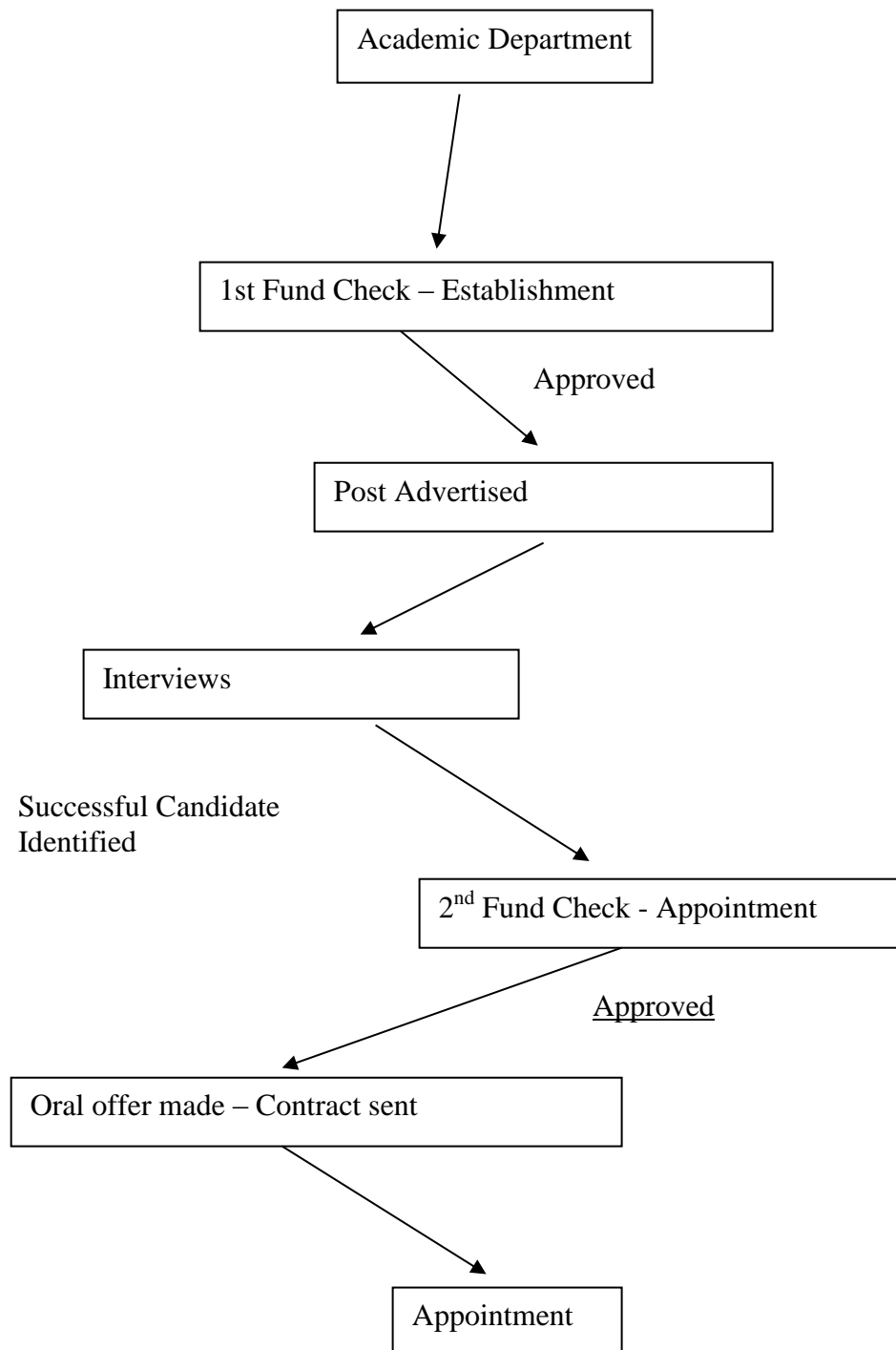
Annex 1a

INFORMATICS													
CSB/1 - ESTABLISHMENT													
Post Number	Post Title	Current SB	Established SB	FTE	Start Date	End Date	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Notes
ACADEMIC													
700001	Chair: Information Technology	SBA3	SBA1	0.50			0.50	0.50	0.50	0.50	0.50	0.50	Sarevoo
700002	Professor	SB10	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Paka
700003	LSE Centennial Professor	SB10	N/A	0.20		08/06/2019	0.20	0.17	0.00	0.00	0.00	0.00	Pinaple
700004	Professor	SBA3	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Hemmings
700005	Professor	SB10	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Petkaris
700006	Professor	SBA3	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Smith
700007	Lecturer in Computer Science	SB07	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Bond
700008	Associate Professor	SBA2	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Boo
700009	Associate Professor	SBA2	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Jones
700010	Assistant Professor	SBA1	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Fraser
700011	Assistant Professor	SBA1	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Worthington
700012	Assistant Professor	SBA1	SBA1	1.00			1.00	1.00	1.00	1.00	1.00	1.00	Bello
SUBTOTAL FTE							10.70	10.67	10.50	10.50	10.50	10.50	
PROFESSIONAL SERVICES STAFF													
700018	Departmental Manager	SB07		1.00			1.00	1.00	1.00	1.00	1.00	1.00	Doe
700019	MSc Programmes, events and communications mana	SB06		1.00			1.00	1.00	1.00	1.00	1.00	1.00	Perkins
700020	Administrator	SB04		1.00			1.00	1.00	1.00	1.00	1.00	1.00	Gilbert
SUBTOTAL FTE							3.00	3.00	3.00	3.00	3.00	3.00	
TOTAL POST FTE							13.70	13.67	13.50	13.50	13.50	13.50	
Other							2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Notes
Agency temps & additional expenditure		31055					£8,000	£8,000	£8,000	£8,000	£8,000	£8,000	

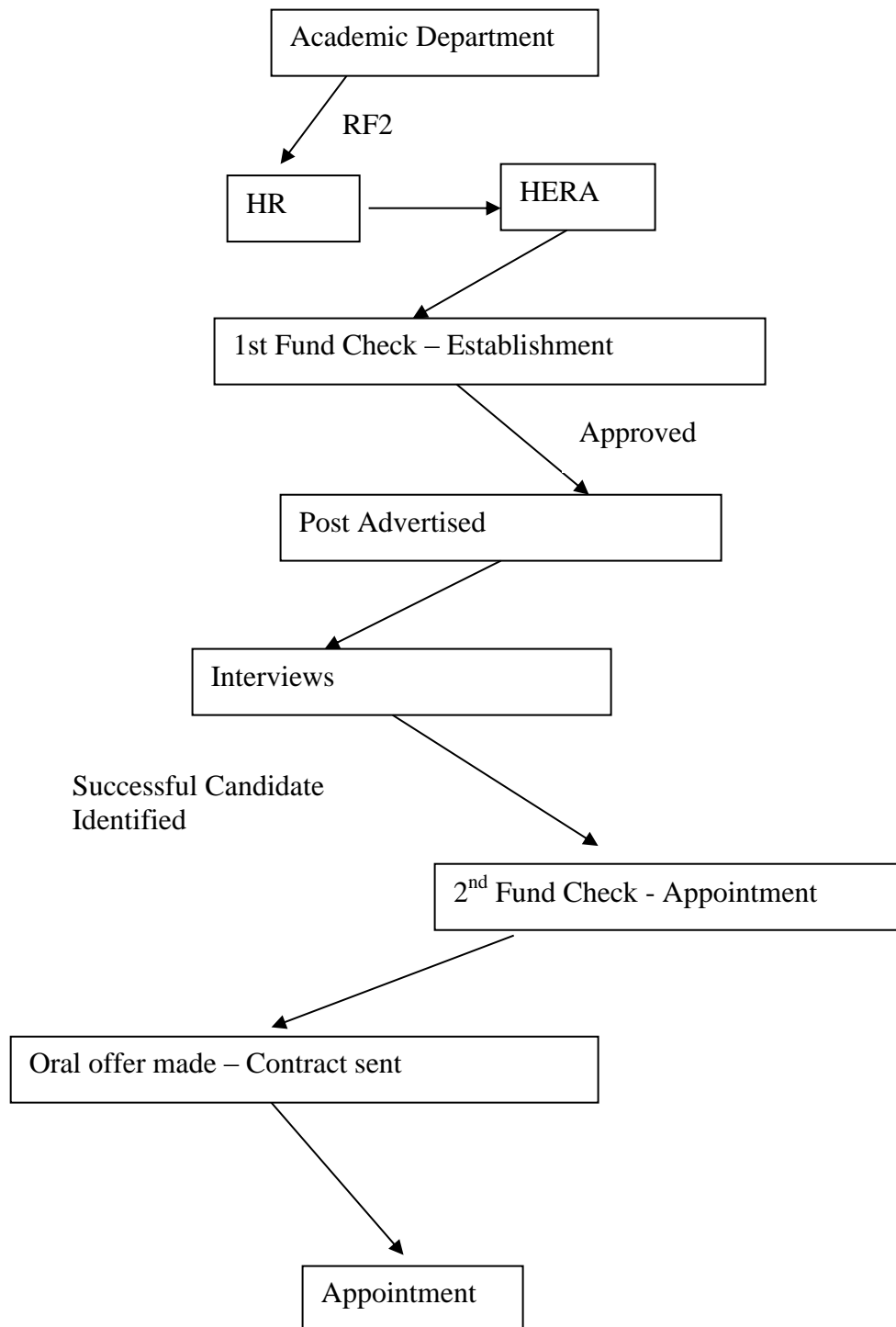
Annex 1b

2												Salary Change	1.1%		1.1%	1.1%	1.1%	1.1%
3												SAUL	16%		16%	16%	16%	16%
4												USS	18%		18%	18%	18%	18%
5																		
6																		
7																		
8																		
9																		
10																		
11	Department of Informatics	Academic	Chair: Information Technology	George	Sarevoc	01/09/16		0.5	1	SBA3	60	65,123	67,476	-2,353	5,623	5,623	5,623	5,623
12	Department of Informatics	Academic	Professor	John	Paka	01/10/13		1	1	10	61	135,381	134,892	489	10,520	11,407	11,291	11,291
13	Department of Informatics	Academic	LSE Centennial Professor	Mary	Pinapple	01/10/16	08/06/19	0.2	1	10	56.5	129,753	128,681	1,073	10,614	10,821	10,717	10,717
14	Department of Informatics	Academic	Professor	Clare	Hemmings	01/08/12		1	1	SBA3	59.5	123,840	122,809	1,031	10,116	10,340	10,228	10,228
15	Department of Informatics	Academic	Professor	Fotis	Petkaris	01/09/16		1	0.5	10	58.5	60,539	52,800	7,739	4,400	4,400	4,400	4,400
16	Department of Informatics	Academic	Professor	Wendy	Smith	01/08/11		1	1	SBA3	55.5	110,637	109,762	875	9,104	9,236	9,135	9,135
17	Department of Informatics -Professorial Salaries											377,047	290,890	86,157	36,976	32,883	31,192	33,806
18	Department of Informatics	Academic	Lecturer in Computer Science	Mercedes	Bond	01/08/13		1	1	7	41.5	72,993	72,360	633	5,962	6,095	6,028	6,028
19	Department of Informatics	Academic	Associate Professor	Tomli	Boo	01/10/16		1	1	SBA2	45.5	68,515	81,506	-12,991	6,715	6,865	6,790	6,790
20	Department of Informatics	Academic	Associate Professor	Kristy	Jones	01/08/15		1	0.5	SBA2	45.5	40,549	40,496	53	3,345	3,420	3,383	3,379
21	Department of Informatics	Academic	Assistant Professor	Sarah	Fraser	01/08/13	31/07/18	1	1	SBA1	41.5	77,469	79,075	-1,605	6,519	6,664	6,591	6,584
22	Department of Informatics	Academic	Associate Professor	Sarah	Fraser	01/08/18		1	1	SBA2	45.5	0	0	0	0	0	0	0
23	Department of Informatics	Academic	Assistant Professor	Sam	Worthington	01/05/15	31/07/17	1	1	SBA1	39.5	59,736	61,016	-1,280	5,026	5,916	4,306	5,083
24	Department of Informatics	Academic	Assistant Professor	Sam	Worthington	01/08/17	31/07/22	1	1	SBA1	41.5	0	0	0	0	0	0	0
25	Department of Informatics	Academic	Associate Professor	Sam	Worthington	01/08/22		1	1	SBA2	45.5	0	0	0	0	0	0	0
26	Department of Informatics	Academic	Assistant Professor	Mary	Bello	01/09/16	31/08/21	1	1	SBA1	46.5	69,362	75,790	-6,428	0	5,814	6,995	6,995
27	Department of Informatics	Academic	Associate Professor	Mary	Bello	01/09/21		1	1	SBA2	48.5	0	0	0	0	0	0	0
28	Department of Informatics	Academic	LSE Fellow	Basso	Whyte	01/09/17	31/08/19	0.6	1	6	25.5	7,000	6,689	311	0	0	2,205	2,205
29	Department of Informatics	Academic	LSE Fellow	Kostas	Kerami	01/09/17	31/08/19	0.5	1	6	25.5	15,243	14,612	632	0	0	0	1,947
30	Department of Informatics	Academic	LSE Fellow	Vacant		01/09/17	31/08/19	1	1	6	25.5	0	11,252	-11,252	0	0	0	0
31	Department of Informatics	Academic	LSE Fellow	Vacant		01/09/17	31/08/19	0.5	1	6	27.5	0	28,707	-28,707	0	0	0	0
32	Department of Informatics	Academic	LSE Fellow	Vacant		01/09/17	31/08/19	1	1	6	27.5	0	0	0	0	0	0	0
33	Department of Informatics -Academic Salaries Total											787,914	762,392	25,521	64,544	67,656	67,491	72,817
34	Department of Informatics	Professional	Departmental Manager	John	Doe	01/08/08		1	1	7	40.5	70,851	70,236	615	5,787	5,916	5,851	5,851
35	Department of Informatics	Professional	MSc Programmes, events and	Simon	Perkins	01/09/16		1	1	6	25.5	0	9,726	-9,726	0	0	0	0
36	Department of Informatics	Professional	Administrator	Claire	Gilbert	01/08/17		1	1	4	15.5	0	0	0	0	0	0	0
37	Department of Informatics -Professional Services Salaries											70,851	79,963	-9,112	5,787	5,916	5,851	5,851
38	Department of Informatics	Additional Exp Graduate	Teaching Assistants_AGI									8,000	6,753	1,247	-24	0	309	0
39	Department of Informatics	Additional Exp Overtime	- Academic Staff_AGI									0	0	0	0	0	0	0
40	Department of Informatics	Additional Exp Agency Temps	_AGI									0	0	0	0	0	0	0

Annex 2 – Diagram of Recruitment Process (Existing Posts)



Annex 3 – Diagram of Recruitment Process (New Posts)



Annex 4:

Additional Expenditure:

Expense Description	Expense Code
Overtime	30051
Hourly Paid Support Staff	30052
Agency Temps	31055
Honoraria	30180
Hourly Paid Research Assistant	30190
GTA/Guest Teachers	30033
Library Security Temps	31065
Agency Placement Costs	31055
Consultants	30500
Recruitment Costs	Over and above whatever HR pays for
Training and Development Costs	Over and above whatever HR pays for

Annex 5:

Unspent Staff budget virement examples:

Expense Description	Expense Code
Advertising Costs	52020
Staff Training and Development	52081
IT Equipment	46001
Phones	40013
Other Office Equipment	43001
Subscriptions	51001