

ANALYSIS OF RESPONSES TO SDTIM & TIME RECORDING
QUESTIONNAIRE

1. Main Points

(a) Response

- 8 out of 11 Divisional Managers
- 10 out of 19 Unit Managers 7 out of 12 Best Value Focus Group
- In total 25 out of 42 staff responded

(b) How Often is Time Recorded

- 56% record their time daily,
- 36% record their time weekly, and
- 8% record their time monthly.

(c) What Level of Accuracy is Thought to Exist

- 24% felt it **fully** reflected their time,
- 56% felt it represented about $\frac{3}{4}$ of their time, and
- 20% felt it represented $\frac{1}{2}$ (or less) of their time.

(d) Its use as a Management Tool

- 56% thought it served a purpose
 - 24% thought it could be or were not sure. (This is mainly because there is a perceived lack of understanding of the system, and/or it is cumbersome, time consuming and information is not up-to-date)
 - 20% thought it did not really serve any purpose (generally, along the lines of the 24% above)
- It should be noted that only a minority of Divisional Managers thought it definitely served a purpose, whilst the majority did not and had reservations, although accepted that a time recording system should act as a management tool.

(e) Would it affect your job or any activities in anyway if existing Time Recording was changed or withdrawn

- 36% thought it could have some effects and would be concerned about alternatives.
- 8% were not sure or it could affect discrete areas.

- 56% thought that it would have no discernible impact.

(f) Would you be in favour of Informed Estimates

- 36% - Yes
- 16% - Possibly/Not Sure
- 48% - No

(g) Other Common Issues

- Activity Codes need reviewing (streamlining in some areas) and be more clearly defined and communicated to staff.
- Also concern about consistent use of activity codes corporately.
- Concern that a lot of sections keep their own separate records (e.g. Spreadsheet) for recording time. This is then printed and passed to an admin/support services unit for input into SDTIM. Could electronic links be made to SDTIM or all staff is allowed direct input?
- Additionally, could time recording be integrated with the flexi system?
- System is perceived to be cumbersome and not user friendly for extracting information. Time and cost involved outweighs the benefit.
- Estimates could be used for standard type services where activity does not greatly alter.
- Could use pre-determined allocations for certain services.
- However concern over how many estimates would reflect actual time being spent. In addition, how would one-off /project work be treated and would it affect substantiating time spent to funding partners.
- In addition, would all Departments undertake a consistent and robust review exercise?
- Actual time and recharges are not shown on budget reports during the year. Perceived difficulty in getting information at the "touch of a button."
- Raising awareness and training is probably needed.

2. Overall Summary & Conclusions

- i. Obviously, this consultation has been based on a relatively small sample of staff (25 respondents in total) although it did cover a cross section of people. In addition, at least 3 respondents canvassed and included the thoughts of their immediate colleagues, so more staff were brought into the process. Some interesting points did emerge.

- ii. Firstly, there is not a definite "for" or "against" the current time recording system. The system is widely used and is seen as a benefit to many whom took part in the consultation, although several issues were raised as noted in the comments in 1(g) above.
- iii. The use of informed estimates are on the face of it, not particularly favoured – 36% for with 48% against and 16% somewhere in the middle, although only 1/3 thought there would be any definite impact/concern if the current system was changed.
- iv. Respondents particularly thought the system useful for work associated with Best Value, Statistical Returns, Partnership arrangements and as a general tool for recharging to reflect work done. Obviously, it is currently the main system for allocating time for recharging CEC.
- v. However, some common issues emerged, especially surrounding user friendliness and extracting up-to-date information. In its defence, SDTIM can be a powerful tool and some issues could be improved through training and raising awareness.
- vi. However, only 56% of respondents record their time daily, and only 24% felt that it fully reflected their activities. Incorrect use of activity codes is also a perceived weakness.
- vii. Therefore, this brings into question the overall accuracy, which, as previously thought, can only be spurious at best. On the other hand however, as already pointed out, there could be problems with "informed estimates." There is an option in SDTIM to use pre-set timesheets, which can be input once and automatically run for the whole year.

□ **New Financial Management System**

- viii. Of course underpinning all of this is the fact that SDTIM will cease to exist in its present format, technically on 1st April 2003 (it is one of the finance reality systems on the Northgate Box).
- ix. A time recording system is to be included in the specification for the new FMS. It is likely that a time recording system will be different from SDTIM, although it may help to overcome some of the perceived weaknesses. However, not all new finance systems have time recording and the Council will need to consider an alternative way forward where detailed time recording is required.
- x. Due to this impending change (particularly the issue of the Northgate Box) options for developing SDTIM are limited. The I.T. strategy is that no major developments can be undertaken on current reality systems and effort is to be focused in this case, on the procurement of a replacement FMS. This also brings into question the investment of too much time in raising awareness of and training for SDTIM.

3. The Way Forward

- (a) In the interim, for 2002/2003, to allow staff the opportunity to input a pre-set timesheet based on their submitted estimate for the year. Although this may not be required/wanted across all Divisions, it must be applied consistently within individual units/sections.
- (b) Divisional Managers to be given feedback on the consultation (as contained in this report) and asked to indicate which sections where they would propose pre-set timesheets to operate.
- (c) In addition, the results and information gathered from this consultation would be included and put into the context of a Service Level Recharge Process, for which the Corporate Scrutiny Committee requested further analysis on 28th January. A further report will be produced in April.

Financial Services Manager
February 2002

APPENDIX 2

SERVICE DEPARTMENTS

	<u>Allocation</u> <u>Basis</u>	<u>Auto</u> <u>T/Sheet</u>	<u>Comment</u>
Economic Development	Fixed Allocation	Yes	Recharges fairly standard and predictable with very few and discrete codes used
Environmental Health	Variable - based on Actuals	No	Activity and service areas too great and can fluctuate year to year.
Housing	Fixed Allocation	Yes	Building Maintenance Unit to remain on regular timesheets for monitoring Capital & MRA works.
Community & Leisure Dev.	Fixed Allocation	Yes	As Economic Development
Technical Services	Fixed Allocation	Yes	Recharges fairly standard and predictable
Planning	Fixed Allocation	Yes	Recharges fairly standard and predictable
Revenues	Fixed Allocation	Yes	As Economic Development.

APPENDIX 3

SUPPORT SERVICES

	<u>Allocation</u> <u>Basis</u>	<u>Auto</u> <u>T/Sheet</u>	<u>Comment</u>
Corporate Management Team	Fixed Allocation	Yes	Recharges fairly standard and predictable with very few and discrete codes used
Legal & Members Services	Fixed Allocation	Yes	Recharges fairly standard and predictable
Personnel & Development	Budgeted Establishment	No	May need to adjust to actuals to reflect increasing amount of "one-off reactive" work
Policy & Best Value	Fixed Allocation	Yes	Recharges for non-corporate work to be charged to Services
Finance Services			Currently reported as Miscellaneous Finance/Accountancy Charges. In accordance with best practice, separate cost centres should exist for the revised breakdown and be reported & recharged as such.
Accountancy	Fixed Allocation	Yes	
Debtors	Number of Bills Raised	Yes	
Creditor Payments	Number of Invoices Processed	Yes	
Weekly Payroll	Number of Weekly Payments	Yes	
Monthly Payroll	Number of Monthly Payments	Yes	
Insurance Admin.	Allocation of Premiums	Yes	
Internal Audit	Audit Plan	Yes	

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SUPPORT SERVICES

	<u>Allocation</u> <u>Basis</u>	<u>Auto</u> <u>T/Sheet</u>	<u>Comment</u>
I.T.			
I.T. Development & Support	Actual Work	Yes	Current recharges are an hybrid, in that some costs are initially charged to a central expense code before being recharged to cost centres.
PC & Network Support	Number of Terminals	Yes	Remaining costs that do not fit these central expenses are recharged as IT.
Computer Mainframe	Processing Time	Yes	In accordance with best practice, the different activities should exist as support services in their own right and be reported & recharged as such.
Cash Collection	Number of Transactions	Yes	In accordance with Best Practice, a separate cost centre should exist and be recharged/reported as such.
Customer Services & Central Support	Fixed Allocation	Yes	Recharges fairly standard and predictable.
Admin Buildings (Civic Offices)	Floor Area	n/a	No change required.
Operational Buildings (Darklands Road Depot)	Floor Area	n/a	No change required, other than it needs reporting as Central Support
Building Management	Actual Work	n/a	No change required
Health & Safety	Number of Employees	n/a	No change required.

CENTRAL EXPENDITURE ACCOUNTS

	<u>Allocation</u>	
	<u>Basis</u>	<u>Comment</u>
Payroll Operation/Personnel Management	n/a	No requirement for this recharge. The costs of Personnel and Payroll should recorded direct in the appropriate cost centres and recharged direct based on the SLR process. The training budget and remaining staff catering subsidy can be accounted centrally, but ultimately recharged on usage. Employers Insurance should be costed direct. No CEC to be recharged here.
Wages On-cost Allocation	n/a	As above.
Central Stationery	Number of Employees	No change required.
Central Postage	Recorded Usage	No change required.
Business Reply Service	Recorded Usage	No change required.
Shared (Central) Printers	Recorded Usage	No change required.
G.I.S.	Pro-rata to Licenses	No change required.
Central Telecommunications	Number of Extensions/ Usage	No change required.
Third Party Insurance	TBC	Currently reviewing allocation based on risk management audit
Central Expenses	n/a	No requirement for this recharge. Costs to be allocated direct or part of the SLR process.

APPENDIX 5**Corporate and Democratic Core**

Service	Division of Service	What does it include?
Corporate and Democratic Core	Democratic Representation and Management	<p>(a) All members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation costs, training, conference fees etc, incurred when undertaking activities on behalf of the authority, as local representatives or to represent local interests. These are listed in paragraph E7.</p> <p>(b) The costs associated with officer time spent on appropriate advice and support activities, as described in paragraph E8.</p> <p>(c) Subscriptions to local authority associations and provincial councils.</p>
	Corporate Management	<p>(a) The functions of the individual designated the head of the paid service (frequently the chief executive), except those concerned with the direct management of services or the provision of advice and support to members</p> <p>(b) Maintaining statutory registers, e.g. of politically sensitive posts, unused land, payments to members and members' interests.</p> <p>(c) Providing information required by members of the public in exercise of statutory rights (other than about specific services).</p> <p>(d) Completing, submitting and/or publishing all service staffing returns, statements of accounts, annual reports, public performance reports and Best Value Performance Plans.</p> <p>(e) Estimating, negotiating, accounting for and allocating corporate level resources such as credit approvals and other sources of capital finance, precepts, block grants and taxes.</p> <p>(f) The costs of statutory external audit.</p> <p>(g) The costs of external inspections.</p> <p>(h) The costs of treasury management.</p> <p>(i) Bank charges other than those which relate to accounts operated on a decentralised basis.</p>

