



Office of the Police and
Crime Commissioner
STAFFORDSHIRE

The Office Of The Police & Crime Commissioner

Budget Handbook

2015/2016

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Police and Crime Panel – 26 January 2015

REVENUE AND CAPITAL BUDGET 2015/16

Report of the Police and Crime Commissioner

1. Introduction

- 1.1 This report is presented to the Police and Crime Panel (PCP) to provide details of the revenue and capital budgets for 2015/16 for the Police and Crime Commissioner for Staffordshire (PCC).
- 1.2 The paper includes details of the funding requirements for 2015/16 and, with no increase in Council Tax, the PCC's proposed precept for the year.
- 1.3 This paper aims to inform the Panel about the background to the budget and the main drivers addressed in setting it, including planned savings to offset funding reductions. It describes how the budget will support the PCC's strategic objectives by investing in transformation and policing capability whilst seeking to increase front line officer visibility. The report also identifies the main risks and opportunities within the budget, and how these are being mitigated and taken.

2. Context

- 2.1 Over the last 4 years as a part of the Government's public expenditure austerity plans there has been a reduction in funding to the Home Office, and consequently the police service, as specific grants for Staffordshire have fallen by 19% in cash terms (i.e. before inflation).
- 2.2 Expenditure budgets have been reduced in line with this, but with good financial management tighter control of budgets, service delivery is being maintained and will improve over the coming months. Overall reported crime is down, although online crime (cyber) is a growing challenge which will see increased focus this year. Progress is being made across key performance indicators.
- 2.3 The PCC has set out his strategic plans in the Safer, Fairer, United Communities Strategy for Staffordshire (SFU). This focuses on, enhances and widens the work to deliver better policing, crime reduction and community

safety and outcomes, with better value for money for the people of Staffordshire. This will be achieved by delivering against the four key priorities in the SFU strategy (early intervention, victims, offenders and public confidence), but also by: -

- Investing resources to create “Transformational Change” to improve and ; modernise the delivery of services including shifting the culture of the organisation,
- Providing funding to enable the recruitment of replacement police officers each year and for this to be sustainable,
- Investment in new technology, such as mobile working and body worn video as well as overhauling the majority of corporate information technology Staffordshire Police relies upon. This will be done through the capital programme, will improve visibility, evidence gathering, appropriate data sharing, intelligence use and transparency,
- Investment in new commissioning services which help victims, tackle domestic abuse, manage offenders and incentivises system-wide change,
- Increasing joined up working to deliver better service outcomes and reduce costs in the delivery of goods and services by public agencies,
- Providing funding for local solutions to local crime and anti social behaviour problems through the Commissioner’s People Power Fund as well as 100% received from proceeds of crime seizures being used for community initiatives in partnership with local policing teams,
- Maintaining the 90% increase in community safety funding going to councils under the Locality Deal which is guaranteed until 2016/17,
- Focusing on achievable cost reductions and efficiencies that underpin a robust, sustainable budget.

3. The Proposed Revenue Budget 2015/16

- 3.1 The Budget proposed is derived from the existing budget, the Police Business Plan agreed with the PCC, service developments and investments. The forecast outturn for 2014/15 is an under spend of £1.828m, which is 1% of the budget, and mainly relating to workforce planning issues; it is planned that this sum will be added to reserves to provide surety against slippage on savings.
- 3.2 Table 1 sets out the expenditure by organisation and sources of funding, showing the forecast outturn for 2014/15, and the proposed budget for 2015/16.

Table 1

Expenditure	2014/15 Outturn Forecast £000	2015/16 Budget £000
Staffordshire Police Employees Costs	150,179	147,240
Staffordshire police Non-Pay	30,725	28,785
OPCC **	1,496	1,276
Commissioning Budgets	2,223	2,506
Innovation Fund	925	1,000
Capital Financing -	3,946	3,930
Other income	(6,149)	(5,342)
Carry Forwards/Transformation savings	(3,833)	(1,601)
Total	179,512	177,794
Funding	2014/15 Outturn Forecast £000	2015/16 Budget £000
Home Office Police Grant	112,824	107,034
Council Tax freeze grant	2,883	3,534
Council Tax Support Grant	8,397	8,424
Council Tax collection	56,795	57,744
Surplus on Collection	441	1,058
Total	181,340	177,794
(Under)/Over Spend	(1,828)	0

** Cost includes staff transfers from Staffs Police re performance/partnerships and new service commissioners relating to victims and cross sector working.

4. Budget Bridge from 2014/15 to 2015/16

4.1 To set the budget for 2015/16 a number of changes are proposed to reflect cost increases, investment plans and savings plans for the period. These are summarised below in Table 2 and explained in more detail in this section of the report. A summary by cost type of the 2015/16 budget is given in Appendix 1 and a full list of inflation uplifts are given in Appendix 2.

Table 2

	Category	Value £000
Expenditure forecast		179,512
Pay increases		633
Officers grade mix savings		(400)
Officer recruitment		1,830
Savings schemes		(8,440)
Income reductions		1,058
Risk reserve		3,601
2015/16 budget		177,794

- 4.2 Staff costs make up the majority of the budget expenditure and allowance for a 1% pay award from September and incremental increases is included in the budget at a cost of £633,000. 80 new officers are being recruited to replace retiring officers, and the numbers in Neighbourhood policing will marginally rise in the year. The cost of this investment is £1.830m, partly offset by savings on the lower initial pay of new officers (compared to retiring officers) at a value of £400,000.
- 4.3 Savings of £8.440m are planned for the year as a result of existing transformation work, and also the new programme of Transformation that was presented to the PCP in last month's MTFS report. These savings will arise from activity across the full range of cost areas. Examples include staff replacing police officers in most areas of policing work where Warranted powers are not required (known as civilianisation) which is included at £740,000.
- 4.4 Non-pay costs are the second largest part of the budget. For 2015/16 no uplifts for general inflation have been given to reflect the current low inflation environment. Some non-pay budget areas have been reduced to support the savings programme and no uplifts for energy costs have been included as prices have fallen during 2014/15, and the existing budgets are under spending.
- 4.5 Savings from the transformation programme, as reported to the Panel in the MTFS report, are planned to deliver savings of £3.2m for the year. To mitigate the risk of slippage or non-delivery associated with this a reserve of £3.6m is being held.
- 4.6 Other income is generated by the Police which amount to £5.3m next year. This level represents a reduction on the forecast for 2014/15 to reflect reduced income from football match policing and the V Festival, although opportunities to increase income from appropriate services to will continue.

Funding and Income Budgets

- 4.7 Funding for the PCC is derived from government grant which makes up about two thirds of income, council tax making up the other third, with small sums from local service generated income. The Grant funding announced in December was lower than that indicated in July in the provisional settlement. This was because additional top slices were applied to the budget, although the historic freeze grants are being rolled into the baseline after this funding reduction.

The final grant allocation (including Freeze Grant and Council Tax Support Grant) of £119.002m was a reduction of £315,000 which compared to the £119.317m expected in the MTFS reported to the last meeting. This is an overall reduction of 4.1% in total on the previous year, including a 5.1% reduction in Police grant.

- 4.8 Council tax Funding is set out in Table 3 below. This is based upon the latest available collection data which is not yet finalised so is subject to some change. The PCC is proposing no increase in the council tax charge for 2015/16 as set out in the MTFS which assumes no increase up to 2019/20.

Table 3

Detail	£000
Council Tax @ Band D (£177.61)	57,744
Local Council Tax Support Grant	8,424
Council Tax Freeze Grant	3,534
Surplus on collection	1,058
Total Funding	70,760

- 4.9 The frozen council tax precept (PCC element) of £177.61 at Band D produces income of £57.7m. The full details of this income are shown across precept authorities on Appendix 3.
- 4.10 Other council tax funding is from the Local Council Tax Support Grant worth £8.424m and a surplus on the collection fund of £1.058m (based on current estimates and subject to revision). The Government has again offered a council tax freeze grant set at 1% of baseline to those bodies who do not increase their part of the council tax. This is worth £0.650m and is included in the budget.

Financial Outlook

- 4.11 The financial outlook remains challenging. The Medium Term Financial Strategy (MTFS) presented at the last meeting, showed the savings of £22.9m that will be required to operate within the predicted funding over the next 5 years, as well as the plans to meet the majority of that.
- 4.12 Transformation savings of £3.2m are planned for this year, but there are some risks of slippage on delivery of these so £3.6m of reserves are being held against that risk in addition to the balance sheet reserves held by the PCC of £16.1m (see section 7 of this report).
- 4.13 The Panel should be advised that the most significant challenge will come from 2016/17 onwards as the outcome of the Comprehensive Spending Review (CSR) due in 2015 becomes clearer.
- 4.14 It is very likely that there will be further requirements to deliver savings annually, and the PCC has committed to working with police and others in the public service system with a transformational approach to deliver these whilst maintaining support for front line policing.

To support this approach, provision has been made in the budget for 2015/16 for resources to support service transformation and to deliver future savings. Investment in local commissioning, estates / property planning, technology, procurement and transport will all generate long term financial efficiencies and savings.

The PCC's Innovation Fund will be continued to support new ways of working that deliver transformational change and cost reductions, whilst maintaining or improving outcomes across all of organisations that support safer communities. The PCC Innovation Fund will be £1,000,000 for the year, being the sum unallocated from the £2m set aside in 2014/15.

The Commissioner's Locality Deal and People Power funding was increased last year to support the objective of tackling the root causes of crime through early intervention, prevention of offending, supporting victims and making communities feel safe and assured. The funding of £2.5m will be maintained for a further two years as set out in 2014.

- 4.15 The PCC office costs for the year are proposed as £1.276, which shows a reduction from 2014/15, as the cost of commissioning Transformation Support Unit to support the transformation programme is now identified as commissioning expenditure. This is in line with national accounting guidance and better reflects its use in enabling change. As set out in last year's budget report this budget reflects additional roles and responsibilities the PCC's office has taken on in addition to those from the old Police Authority. These costs are summarised on Appendix 4.

5. Capital Budget

- 5.1 The PCC is proposing a significant investment in information technology over the next few years to enable and support the transformation of policing through the use of mobile data, digital recording and cloud based technology. This will free up officers time to work more hours on the street with the public, and spend less time working in police stations. The new technology will also enable new ways of working for both front line and support staff, address risks such as the rise of cyber crime, to improve information and intelligence handling, as well as enabling greater collaboration or integrated working across agencies.
- 5.2 The existing Police IT infrastructure is poor, and requires very significant investment to provide the necessary hardware infrastructure, software operating systems, devices and equipment, to enable the Police to meet the challenges of 21st century policing. A total investment over of £23m is planned in the ICT Transformation project. Some of this investment will be funded from capital receipts arising from the down sizing and disposal of police assets, as the new technology enables a reduced requirement for building based working. In addition there will be a requirement to take on some additional borrowing to support this, which will be funded from savings made in the revenue budget.
- 5.3 The summary capital plan for 2015/16 is shown on Table 4. The total planned expenditure is £22.892m, with allocations to Property and Estates £2.416m, Information Technology and Equipment £19.076m and Transport £1.400m. This is funded through a number of sources including capital grants, revenue contributions, capital receipts and borrowing.
- 5.4 For 2015/16 there is external borrowing requirement of £14.492m identified, as not all funding can be met from grant, receipts and internal borrowing. This is substantially due to the start of the new IT Transformation Project. .
- 5.5 The budget includes provision for a reduction in capital finance requirements from £3.945m in 2014/15 to £3.930m for 2015/16.

Table 4

Capital Programme 2014/15 to 2016/17

Detail	2014/15 £m	2015/16 £m	2016/17 £m	Total £m
Total Expenditure	10.759	22.892	10.080	43.231
Total Financing, (from grants, revenue, and sales receipts)	(5.267)	(8.400)	(8.850)	(22.517)*
Borrowing requirement	(5.492)	(14.492)	(1.230)	(20.714)
Total Financing	(10.759)	(22.892)	(10.080)	(43.231)

*Assumes expected capital receipts of £14.897m

5.6 Appendix 5 sets out in more detail the scheme expenditure and financing plans, including sales receipts. This detailed capital plan will be monitored on a scheme by scheme basis over the financial year.

6. Risk Assessment

6.1 Good practice highlights the risks relating to setting a budget are considered to be:

- Unidentified liabilities,
- Failure to understand and control budgets,
- Incident costs of a significant size,
- Non-delivery of savings plans,
- Changes in income due to government or other actions,
- Economic changes causing an increase in costs or reduction in income.
- Capital Receipts not received when projected

6.2 To manage risk the PCC has a risk register and strategy in place. In particular financial systems and processes are in place to manage financial risks for example:

- the budget process,
- budget monitoring,
- treasury management,
- financial controls and regulations,
- reserves held,
- change management resources,
- along with the expertise of the Finance team and its advisors.

6.3 In setting the budget a series of sensitivity tests have been carried out to understand the financial effects of changes against the projections used. The most significant elements are considered to be as follows:

- Pay: Changes to pay awards for staff are considered a high risk as this is currently subject to an industrial dispute. A variance of 0.5% equates to £0.2m each year.
- Fuel and energy costs have recently fallen significantly and the budget has been set based upon no increase for the year. Any increase of 5% would add a sum of circa £76,000.
- Government Funding forms 2/3rds of income and is considered secure for the period to 2015/16. Risk after that year is addressed in the MTFS.
- Council tax makes up about 30% of funding. There is a risk of a shortfall in collection. The District Councils who collect this on the PCC's behalf are responsible for managing this risk and report to us on a quarterly basis. A variance of 1% equates to £580,000.
- If there was a major incident such as terrorist attack, civil unrest or natural disaster the general reserve would provide financial resource to address this risk. In addition the PCC is covered by the Bellwin scheme and would be able to apply for funding from central government for costs above £300,000. For smaller events the costs would probably be managed from day to day operational budgets.

6.4 So it is the view of the PCC that sufficient controls are in place to mitigate these main risks.

7. Reserves

7.1 The PCC holds a level of reserves forecast to be £16.4m at 31/3/15 after movements in 2014/15. This meets the PCC's policy of minimising the level of public money held in reserve whilst underpinning identified and potential risks. This is set out in detail in Appendix 6:

- a) Usable Reserves held on the Balance Sheet at 31 March 2014 amounted to £20.195m, this has reduced as result of known commitments such as pensions deficit payments, operational carry forwards, and the use of the Capital Reserve to finance capital expenditure during the year as a result of slippage in the sale of certain properties.
- b) The General Fund Reserve of £6.4m amounts to around 3.5% of the Revenue Budget, which is a prudent level as advised by the External Auditors. This

Reserve is held as a contingency to cover any unforeseen expenditure or emergencies.

- c) Staffordshire PCC's level of reserves is one of the lowest in England, being 11% of the 2014/15 Net Revenue Budget at the start of the year and forecast to be 9% by the end of 2014/15. According to CIPFA statistics, the average in England during the 2012/13 year was around 16%.
- d) The PCC policy is to minimise reserves where possible and considers the reserves to be sufficient to support the risks facing the organisation.

8. Recommendations

8.1 The Police and Crime Panel are asked to:

- i) Note and comment on the PCC budget for 2015/16,
- ii) Note and comment on the proposed freeze in Council Tax for 2015/16.

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Police and Crime Commissioner

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APPENDIX 1 – DETAILED EXPENDITURE ANALYSIS

<u>Delegated to Chief Constable</u>	<u>Forecast 2014/15</u>	<u>Budget 2015/16</u>
Full Time Equivalent Staff Numbers		
Officer **	1,788	1,740
PCSO	221	239
Staff	1,221	1,201
Total staff numbers	3,230	3,181
£000	£000	£000
Officer Pay	92,563	92,971
PCSO's	7,452	8,050
Police Staff	40,949	40,329
Total Pay Costs	140,964	141,350
Other Employee Costs	3,849	2,190
Pension - ill-health & injury	5,366	3,700
Non Pay Costs		
Premises	5,296	5,514
Transport	4,547	4,027
Operational Supplies	6,872	6,530
Comms & IT	7,736	7,519
Admin Costs	2,149	2,283
Other Supplies & Services	664	122
Third Party Payments	1,635	1,761
Partnerships	1,426	1,029
Revenue Contributions to Capital	400	-
Carry forwards	(3,833)	(1,601)
LESS Income (incl int on balances)	(6,149)	(5,342)
Total Net Expenditure delegated to Chief Constable	170,922	169,082
Controlled by PCC		
OPCC Office Costs	1,496	1,276
Commissioning Budgets	2,223	2,506
Contribution to Innovation Fund	925	1,000
Capital Financing	3,946	3,930
Total Net Expenditure Controlled by PCC	8,590	8,712
Combined Budget	179,512	177,794
FUNDED BY		
Police Grant	112,824	107,034
Council Tax	56,795	57,744
Council Tax Support Grant	8,397	8,424
Council Tax Freeze Grant	2,883	3,534
Surplus on Collection	441	1,058
TOTAL FUNDING	181,340	177,794
OVER/(UNDER) SPEND	(1,828)	-

APPENDIX 2 – INFLATION ASSUMPTIONS

** Reduction in FTE includes the effect of use of staff for non warranted police officer roles (civilianisation).

90% of officers eligible will leave at 30 years' service (when eligible for a full pension) and the remaining 10% of eligible officers will leave two years later.

Pay rates will increase by 1% in September 2015. In addition increments are included for staff moving up pay scales

Council tax revenue is expected to increase by 1.79% in 2015/16 - this is an increase in tax base, not an increase in council tax rate. The actual increase is yet to be finalised by district councils.

Charges for football and concerts will remain level, allowing for PCC decision to remove charges from non commercial community events.

Unless a service is provided under a contract all budgets are assumed to be cash limited; there is no provision to allow for a general level of inflation

APPENDIX 3- PRECEPT DEMAND SCHEDULE

Precept Demand Schedule 2015/16

Precept Authority	Precept Amount £
Cannock Chase	4,778,220
East Staffordshire	6,116,190
Lichfield	6,440,849
Newcastle	6,259,332
South Staffordshire	6,561,285
Stafford	7,777,915
Staffordshire Moorlands	5,694,177
Tamworth	3,663,739
Stoke	10,452,100
Total	57,743,807

Surplus/Deficit

Cannock Chase	0
East Staffordshire	150,289
Lichfield	122,037
Newcastle	139,812
South Staffordshire	128,800
Stafford	0
Staffordshire Moorlands	71,320
Tamworth	93,282
Stoke	352,618
Total	1,058,158

APPENDIX 4 –

PCC OFFICE COSTS

Office of Police & Crime Commissioner Costs

Expenditure Area	2014/15 Forecast £	2015/16 Budget £
Staff Costs	955,124	1,124,224
Other Staff - Inc Agency & Committee Allowances	169,773	46,800
Travel Costs	15,837	19,000
Communications & Computers	48,072	82,580
Administration	163,006	151,000
Third Party Payments	383,307	282,000
Grants & POCA	(200,000)	(400,000)
Misc Income	(1,434)	0
Interest on Balances	(38,035)	(30,000)
	<u>1,495,650</u>	<u>1,275,604</u>

APPENDIX 5 – CAPITAL PROGRAMME

Capital Programme Expenditure	Estimated Outturn 2014/15 As at Dec £000	Estimated Budget 2015/16 £000
Property and Estates	2,593	2,416
Vehicles	1,969	1,400
IT and Equipment	6,197	19,076
TOTAL CAPITAL PROJECTS	10,759	22,892
Funding for Programme	Estimated Funding 2014/15 As at Dec £000	Estimated Funding 2015/16 £000
Central Government Funding Received (net of cont. to NPAS)	1,620	1,500
External Grant (Staffordshire County Council) / Innovation *	525	0
Revenue Contributions - IT Renewals Fund	400	0
Revenue Contributions - Vehicles	100	0
Funding From Available Receipts	647	6,900
Borrowing Requirement for IT & Equipment	2,899	12,076
Borrowing Requirement for Property and Estates	2,593	2,416
Funding from Reserves	1,975	0
TOTAL FUNDING FOR PROGRAMME	10,759	22,892
Estimated Capital Receipts Available in year (inc. Estates rationalisation)	647	6,900
Remaining Receipts Carried Forward to fund IT	0	0

APPENDIX 6 – RESERVES

	Opening Balance 01/04/2014 £'000	Forecast movement in 2014/15 £'000	Forecast Balance 31/03/2015 £'000	Plan For Use
Pensions Earmarked Reserve	3,478	-2,735	743	£2.735m relates to payment of LGPS Fund shortfall for 2014/15, 2015/16 and 2016/17. Balance is for ill-health retirements (if required)
Net Operational Underspends	1,098	-1,098	0	"Carry Forwards" of unspent budget relating to commitments and slippage of projects.
Capital Reserve	1,975	-1,975	0	Due to slippage in the sale of certain properties, it is likely that this Reserve will be fully used in 2014/15 to fund Capital Expenditure
Insurance Reserve	2,342		2,342	Level of Reserve to be reviewed at year end.
Reshaping the Future	4,993		4,993	PCC made a commitment to increase Reshaping the Future by £1m in 2013/14 to be used for Innovation Fund.
Underspend 2014/15		2,000	2,000	Forecast under spend for 14/15; a decision will be needed as to use of this under spend.
Total Earmarked Reserves	13,886	-3,808	10,078	
General Fund Reserve	6,309	0	6,309	Held at 3.5% of Net Revenue Budget
Total Usable Reserves	20,195	-3,808	16,387	

Net Budget 2014/15 £'000s	181,341	181,341
Reserves as %age of Budget	11.1%	9.0%
General Fund as %age of Budget	3.5%	3.5%

APPENDIX 7 - PCC Controlled Expenditure

<u>Account Code</u>	<u>Account Code Description</u>	<u>OPCC Budget 2015/16</u> £	<u>Commissioning Budget 2015/16</u> £	<u>Innovation Budget 2015/16</u> £	<u>Capital Budget 2015/16</u> £
130101	STAFF SALARIES	911,452			
130111	STAFF HONORARIUM				
130113	STAFF MARKET SUPPLEMENT				
130114	STAFF FIRST AID SUPPLEMENT				
130211	STAFF VARIABLE OVERTIME				
130221	STAFF BANK HOLIDAY OVERTIME				
130322	STAFF INSTRUCTORS ALLOWANCE				
130325	STANDBY ALLOWANCE				
130361	STAFF SHIFT ALLOWANCES				
130362	STAFF WEEKEND WKG ALLOWANCE				
130363	STAFF ENHANCED HOURS				
131101	STAFF N.I. BASIC PAY	85,281			
131102	STAFF N.I. OVERTIME				
131201	STAFF PENSION CONTRIBUTIONS	127,491			
	Police Staff Pay Costs Total	1,124,224	0	0	0
175001	AGENCY STAFF				
176111	EMPLOYEE SUBSISTENCE	1,000			
176112	HOTEL & ACCOMMODATION COSTS	1,800			
176116	SPECIALS EXPENSES				
176217	AUDIT COMMITTEE ALLOWANCES	36,000			
176711	CRASH COURSE PAYMENTS				
176721	N.I. CRASH COURSE PAYMENTS				
177101	ADVERTISING VACANCIES	2,000			
177102	ASSESSMENT CENTRES				
177104	RELOCATION EXPENSES				
177213	LONG SERVICE AWARDS				
177221	MEDICAL EXAMINATIONS & REPORTS				
177222	FAST TRACKING				
177223	H1 REFERRALS				
177224	PHYSIOTHERAPY				
177225	EYESIGHT TESTS & SPECTACLES				
177291	CHILDCARE VOUCHER SCHEME				
177292	REDEPLOYMENT EXPENSES				
177311	EXTERNAL TRAINING	4,000			
177318	TRAINING EXPENSES	2,000			
177321	PROFESSIONAL SUBSCRIPTIONS				
177501	PERSONAL ACCIDENT INSURANCE				
177502	FIDELITY GUARENTEE INSURANCE				
177503	EL/PL INSURANCE PREMIUM				
177504	EL/PL CONTRIBUTION TO FUND				
177702	CLASS 1A N.I. CONTRIBUTIONS				
177801	ADDED YEARS				
	Other Employee Costs Total	46,800	0	0	0
187111	OFFICER ILL HEALTH CHARGES				
187121	OFFICER INJURY LUMP SUMS				
187122	OFFICER INJURY PENSIONS				
	Police Officer Pensions Total	0	0	0	0

215101	REACTIVE MAINTENANCE				
215102	PLANNED MAINTENANCE				
215103	ANNUAL MAINTENANCE CONTRACTS				
215104	GROUNDS MAINTENANCE				
215107	FIRE / SECURITY EQUIPMENT MAINTENANCE				
215301	ENERGY MANAGEMENT				
	Repairs & Maintenance Total	0	0	0	0
326111	LEASE CAR MILEAGE CLAIMS				
326121	EMPLOYEE ESSENTIAL VEHICLE ALL				
326122	EMPLOYEE ESSENTIAL MILEAGE				
326123	EMPLOYEE CASUAL MILEAGE	12,000			
326200	PARKING & TOLL CHARGES	1,000			
326701	EMPLOYEE TRAVEL - FARES				
326706	NON EMPLOYEE TRAVEL - FARES	6,000			
	Other Travel Costs Total	19,000	0	0	0
423110	TELECOMS EQUIPMENT PURCHASE				
423120	RADIO EQUIPMENT PURCHASE				
423131	COMPUTER HARDWARE PURCHASES	4,000			
423132	COMPUTER SOFTWARE PURCHASES	2,000			
423423	RADIO EQUIPMENT MAINTENANCE				
423431	COMPUTER HARDWARE MAINTENANCE				
423432	COMPUTER SOFTWARE MAINTENANCE				
423433	ICCS MAINTENANCE				
423434	LAN / WAN MAINTENANCE				
424031	COMPUTER CONSUMABLES				
425011	TELEPHONE RENTAL CHARGES				
425012	TELEPHONE CALL CHARGES				
425013	MOBILE PHONES	2,000			
425015	PRIVATE CIRCUITS				
425021	AIRWAVE CHARGES				
425031	CENTRAL SERVICES CHARGES				
425032	NETWORK SECURITY CHARGES				
425091	POSTAL & CARRIER CHARGES				
427051	MARKET RESEARCH				
427059	OTHER MEDIA & MARKETING COST	44,580			
427060	DISTRIBUTION OF COUNCIL TAX LEAFLETS	30,000			
427091	TV LICENCES & SKY CHARGES				
427092	PRS MUSIC LICENCES				
	Communications & Computers Total	82,580	0	0	0

433100	OFFICE FURNITURE / EQUIPMENT PURCHAS	2,000			
433201	PHOTOCOPIER CHARGES				
433202	PHOTOCOPIER LEASE				
434001	PRINTER CONSUMABLES				
434002	OFFICE SUPPLIES				
434003	STATIONERY	5,000			
434004	JOURNALS / REF BOOKS / PUBLICATIONS	2,000			
434005	PRINTING	2,000			
434006	PAPER				
435001	LEGAL COSTS	10,000			
435002	CONSULTANCY FEES	20,000		1,000,000	
435003	INSURANCE BROKERS				
435004	ARCHIVE SERVICE				
435005	CONTRACTED PROFESSIONAL SUPPORT				
435006	DOCUMENT STORAGE				
435007	DISPOSAL OF WASTE				
435008	WASHROOM SERVICES				
435009	IT HEALTHCHECK				
435010	CASH COLLECTION				
435011	DISPOSAL OF DRUGS				
436001	CONFERENCE FEES	8,000			
436002	SUBSCRIPTIONS & LEVIES	30,000			
436003	HOSPITALITY - NON OPERATIONAL				
436004	CUSTODY VISITOR COSTS	16,000			
436005	APCC MEMBERSHIP	39,000			
436006	ROOM HIRE				
	Administration Total	134,000	0	1,000,000	0
495021	CATERING CONTRACT	1,000			
497002	BANK & BACS CHARGES	15,000			
497005	DONATIONS MADE	1,000			
	Other Supplies & Services Total	17,000	0	0	0
505101	SCC LEGAL SERVICES	25,000			
505102	SCC PAYROLL SERVICES				
505103	ENTRUST PROPERTY	7,000			
505105	SCC INTERNAL AUDIT CHARGES	50,000			
505106	SCC BENEFITS REALISATION TEAM				
505201	MUTUAL AID COST				
505202	AIR SUPPORT				
505911	EXTERNAL AUDIT CHARGES	50,000			
507201	REGIONAL INITIATIVE CONTRIBUTIONS				
507300	CONTRIBUTIONS TO PARTNERSHIPS		2,700,000		
507307	PARTICIPATIVE BUDGETS	150,000			
	Third Party Payments Total	282,000	2,700,000	0	0
667021	OLD DEBT PRINCIPAL PAYMENTS				271,208
667023	OLD DEBT INTEREST PAYMENTS				63,000
667024	PWLB LOAN INTEREST PAYMENTS				1,700,000
667028	DEBT MANAGEMENT EXPENSES				4,000
667080	MRP				1,794,000
667094	SMGFB W/O HC IMPAIR FROM GAIN				97,792
	Capital Financing Costs Total	0	0	0	3,930,000

777236	UNALLOCATED CARRY FORWARD				
	Reserve Transfers Total	0	0	0	0
919100	GOVERNMENT GRANTS		(194,000)		
919210	LOCAL AUTHORITY GRANTS				
919501	POCA	(400,000)			
919700	CONTRIBUTIONS FROM PARTNERSHIP				
919701	SAFER ROADS PARTNERSHIP				
	Grants & Contributions Total	(400,000)	(194,000)	0	0
999701	INTEREST ON BALANCES	(30,000)			
999800	EFFICIENCY TARGET				
	Other Income Total	(30,000)	0	0	0
	Total PCC Controlled Expenditure	1,275,604	2,506,000	1,000,000	3,930,000

APPENDIX 8 - Budget Delegated to Chief Constable

Account Code	Account Code Description	Budget 2015/16 £
110101	OFFICER SALARIES	65,655,746
110211	OFFICER VARIABLE OVERTIME	1,322,000
110212	OFFICER REST DAY O/TIME	400,000
110221	OFFICER BANK HOLIDAY OVERTIME	1,201,597
110311	RENT ALLOWANCE	132,109
110312	HOUSING ALLOWANCE	1,102,870
110313	COMP ALLOWANCE	4,076
110314	COMP GRANT	53,083
110315	UNSOCIAL HOURS	1,200,000
110316	AWAY FROM HOME	40,000
110321	DOG HANDLER ALLOWANCE	55,995
110322	OFFICERS INSTRUCTORS ALLOWANCE	7,049
110342	LONDON WEIGHTING ALLOWANCE	2,325
110351	CRTP	254,120
110401	POLICE BONUS	300
110402	OFFICER ON CALL BONUS	244,643
111101	OFFICER N.I. BASIC PAY	5,698,140
111102	OFFICER N.I. OVERTIME	285,660
111104	OFFICER N.I. BONUS PAYMENTS	120,000
111201	OFFICER PENSION CONTRIBUTIONS	15,491,694
999800	Efficiency Target	(300,000)
	Police Officer Pay Costs Total	92,971,407
120101	PCSO SALARIES	5,269,190
120114	PCSO FIRST AID SUPPLEMENT	175
120211	PCSO VARIABLE OVERTIME	0
120361	PCSO SHIFT ALLOWANCES	710,464
120362	PCSO WEEKEND WORKING ALLOWANCE	604,871
121101	PCSO N.I. BASIC PAY	487,989
121102	PCSO N.I. OVERTIME	0
121201	PCSO PENSION CONTRIBUTIONS	977,632
	Pcso Pay Costs Total	8,050,321
130101	STAFF SALARIES	30,541,555
130111	STAFF HONORARIUM	54,134
130113	STAFF MARKET SUPPLEMENT	142,344
130114	STAFF FIRST AID SUPPLEMENT	9,836
130211	STAFF VARIABLE OVERTIME	222,531
130221	STAFF BANK HOLIDAY OVERTIME	164,998
130322	STAFF INSTRUCTORS ALLOWANCE	1,000
130325	STANDBY ALLOWANCE	144,238
130361	STAFF SHIFT ALLOWANCES	1,458,653
130362	STAFF WEEKEND WKG ALLOWANCE	1,043,953
130363	STAFF ENHANCED HOURS	13,989
131101	STAFF N.I. BASIC PAY	2,466,422
131102	STAFF N.I. OVERTIME	39,446
131201	STAFF PENSION CONTRIBUTIONS	4,775,667
999800	Efficiency Target	(750,000)
	Police Staff Pay Costs Total	40,328,766

175001	AGENCY STAFF	446,800
176111	EMPLOYEE SUBSISTENCE	50,000
176112	HOTEL & ACCOMMODATION COSTS	76,500
176116	SPECIALS EXPENSES	330,000
176217	AUDIT COMMITTEE ALLOWANCES	0
176711	CRASH COURSE PAYMENTS	51,600
176721	N.I. CRASH COURSE PAYMENTS	5,200
177101	ADVERTISING VACANCIES	5,000
177102	ASSESSMENT CENTRES	40,000
177104	RELOCATION EXPENSES	4,500
177213	LONG SERVICE AWARDS	10,000
177221	MEDICAL EXAMINATIONS & REPORTS	85,000
177222	FAST TRACKING	5,000
177223	H1 REFERRALS	20,000
177224	PHYSIOTHERAPY	76,000
177225	EYESIGHT TESTS & SPECTACLES	9,000
177291	CHILDCARE VOUCHER SCHEME	20,500
177292	REDEPLOYMENT EXPENSES	205,344
177311	EXTERNAL TRAINING	615,500
177318	TRAINING EXPENSES	30,000
177321	PROFESSIONAL SUBSCRIPTIONS	12,000
177501	PERSONAL ACCIDENT INSURANCE	6,400
177502	FIDELITY GUARANTEE INSURANCE	8,000
177503	EL/PL INSURANCE PREMIUM	218,000
177504	EL/PL CONTRIBUTION TO FUND	100,000
177702	CLASS 1A N.I. CONTRIBUTIONS	25,000
177801	ADDED YEARS	35,000
999800	Efficiency Target	(300,000)
	Other Employee Costs Total	2,190,344
187111	OFFICER ILL HEALTH CHARGES	800,000
187121	OFFICER INJURY LUMP SUMS	20,000
187122	OFFICER INJURY PENSIONS	2,880,000
	Police Officer Pensions Total	3,700,000
215101	REACTIVE MAINTENANCE	291,000
215102	PLANNED MAINTENANCE	298,000
215103	ANNUAL MAINTENANCE CONTRACTS	400,000
215104	GROUNDS MAINTENANCE	50,000
215107	FIRE / SECURITY EQUIPMENT MAINTENANCE	44,500
215301	ENERGY MANAGEMENT	80,000
	Repairs & Maintenance	1,163,500
222011	ELECTRICITY	973,600
222012	GAS	360,000
222013	HEATING OIL	9,000
222021	LEASED BUILDINGS	605,650
222022	RATES	1,625,894
222023	WATER CHARGES	115,000
222031	WINDOW CLEANING	14,000
222032	CLEANING MATERIALS & EQUIPMENT	48,000
222033	DECONTAMINATION OF CELLS	43,000
222034	CONTRACT CLEANING	670,000
222071	ENGINEERING PLANT / EQT INSURANCE	6,000
222072	MATERIAL DAMAGE INSURANCE	44,500
222091	REMOVAL COSTS	5,000
222092	KEY CUTTING	1,000
222093	MINOR MOVES	80,000
999800	Efficiency Target	(250,000)
	Other Premises Costs	4,350,644
	Premises Total	5,514,144

312111	ANNUAL LEASE RENTAL	175,000
312119	LEASE CONTRIBUTION FROM HIRERS	(100,000)
312121	GENERAL VEHICLE HIRE	87,000
312131	EXCISE LICENCES	1,000
312132	MOTOR VEHICLE INSURANCE PREMIUM	58,000
312133	UNINSURED LOSS PREMIUM	7,000
312211	SCC FLEET CARE FIXED RATE	920,000
312212	SCC FLEET CARE VARIABLE RATE	300,000
312221	VEHICLE SPARES & REPAIRS	20,000
312241	CAR WASHING	5,000
312242	DECONTAMINATION OF VEHICLES	18,000
312301	PETROL & OIL	1,208,100
312302	TYRES	240,000
313051	BICYCLES & EQUIPMENT	5,000
313052	BICYCLES MAINTENANCE	12,000
317201	MOTOR CONTRIBUTION TO FUND	500,000
317901	WINDSCREEN DAMAGE	14,000
999800	Efficiency Target	(250,000)
	Vehicle Costs	3,220,100
326111	LEASE CAR MILEAGE CLAIMS	5,300
326121	EMPLOYEE ESSENTIAL VEHICLE ALL	115,900
326122	EMPLOYEE ESSENTIAL MILEAGE	110,000
326123	EMPLOYEE CASUAL MILEAGE	470,000
326200	PARKING & TOLL CHARGES	12,000
326701	EMPLOYEE TRAVEL - FARES	94,000
326706	NON EMPLOYEE TRAVEL - FARES	0
	Other Travel Costs	807,200
	Transport Total	4,027,300

413101	UNIFORMS	400,000
413102	PROTECTIVE CLOTHING	12,000
413104	EQUIPMENT IN VEHICLES PURCHASE	40,000
413105	SURVEILLANCE EQUIPMENT PURCHASES	140,000
413106	FIREARMS PURCHASES	40,000
413107	OPS & TESTING EQUIPMENT PURCHASES	20,000
413108	FORENSIC EQUIPMENT PURCHASE	20,000
413109	OPS AUDIO / VISUAL EQUIPMENT PURCHASE	45,000
413110	OPERATIONAL EQUIPMENT	18,000
413112	CRIME REDUCTION PURCHASES	14,000
413202	QUALITY STDS FORENSICS	50,000
413203	FORENSIC ANALYSIS	1,400,000
413401	LAUNDRY	47,200
413406	FIREARMS REPAIRS	15,000
413407	OPERATIONAL & TESTING EQUIPMENT MAINTENAN	30,000
413408	FORENSIC EQUIPMENT MTC	3,000
413409	OPS AUDIO / VISUAL EQUIPMENT MAINTENANCE	20,000
414002	CUSTODY MEALS	31,300
414003	CUSTODY CLOTHING & BEDDING	24,600
414004	DOG FOOD & CONSUMABLES	20,000
414006	MISCELLANEOUS 1	127,200
414007	OPS & TESTING CONSUMABLES	10,000
414008	FORENSIC CONSUMABLES	116,000
414009	OPS AUDIO / VISUAL CONSUMABLES	32,000
414010	PROPERTY BAGS	20,000
414011	PROPERTY PROTECTIVE MARKING	14,000
415001	DETENTION OFFICERS	1,718,000
415002	MEDICAL ATTENTION	848,000
415003	PATHOLOGISTS	60,000
415004	INTERPRETERS	155,000
415006	IDENTITY PARADE SERVICES	31,300
415007	EXPERT WITNESSES & REPORTS	138,000
415008	PROSECUTION COSTS	91,000
415009	FORENSIC DIGITAL SERVICES	150,000
415010	OPERATIONAL PROFESSIONAL FEES	48,000
415012	BOARDING UP	12,000
415013	VETS FEES	13,000
415014	POLICE DOG KENNELING	11,000
415016	DOG PURCHASE	8,000
415017	TELEPHONE SUBSCRIBER CHECKS H.Q.	205,000
415020	PUBLIC DOG KENNELING	24,000
415021	MISCELLANEOUS 2	100,000
416001	MISCELLANEOUS 3	90,000
416002	MISCELLANEOUS 4	30,000
416003	REFRESHMENTS - OPERATIONAL	15,000
416004	PUBLIC VEHICLE RECOVERY	73,000
	Operational Supplies & Service Total	6,529,600

423110	TELECOMS EQUIPMENT PURCHASE	81,000
423120	RADIO EQUIPMENT PURCHASE	35,000
423131	COMPUTER HARDWARE PURCHASES	109,700
423132	COMPUTER SOFTWARE PURCHASES	60,000
423423	RADIO EQUIPMENT MAINTENANCE	17,500
423431	COMPUTER HARDWARE MAINTENANCE	222,000
423432	COMPUTER SOFTWARE MAINTENANCE	2,520,000
423433	ICCS MAINTENANCE	110,100
423434	LAN / WAN MAINTENANCE	63,000
424031	COMPUTER CONSUMABLES	31,000
425011	TELEPHONE RENTAL CHARGES	317,000
425012	TELEPHONE CALL CHARGES	167,200
425013	MOBILE PHONES	250,000
425015	PRIVATE CIRCUITS	467,000
425021	AIRWAVE CHARGES	1,604,200
425031	CENTRAL SERVICES CHARGES	1,280,500
425032	NETWORK SECURITY CHARGES	170,000
425091	POSTAL & CARRIER CHARGES	141,600
427051	MARKET RESEARCH	51,000
427059	OTHER MEDIA & MARKETING COST	50,000
427060	DISTRIBUTION OF COUNCIL TAX LEAFLETS	0
427091	TV LICENCES & SKY CHARGES	6,000
427092	PRS MUSIC LICENCES	15,000
999800	Efficiency Target	(250,000)
	Communications & Computers Total	7,518,800
433100	OFFICE FURNITURE / EQUIPMENT PURCHASE	80,000
433201	PHOTOCOPIER CHARGES	150,000
433202	PHOTOCOPIER LEASE	110,000
434001	PRINTER CONSUMABLES	30,000
434002	OFFICE SUPPLIES	28,000
434003	STATIONERY	89,000
434004	JOURNALS / REF BOOKS / PUBLICATIONS	23,000
434005	PRINTING	75,000
434006	PAPER	41,600
435001	LEGAL COSTS	140,000
435002	CONSULTANCY FEES	1,268,000
435003	INSURANCE BROKERS	6,500
435004	ARCHIVE SERVICE	20,000
435005	CONTRACTED PROFESSIONAL SUPPORT	266,500
435006	DOCUMENT STORAGE	10,000
435007	DISPOSAL OF WASTE	114,500
435008	WASHROOM SERVICES	31,200
435009	IT HEALTHCHECK	25,000
435010	CASH COLLECTION	5,000
435011	DISPOSAL OF DRUGS	1,000
436001	CONFERENCE FEES	126,000
436002	SUBSCRIPTIONS & LEVIES	56,600
436003	HOSPITALITY - NON OPERATIONAL	20,000
436004	CUSTODY VISITOR COSTS	0
436005	APCC MEMBERSHIP	0
436006	ROOM HIRE	16,500
999800	Efficiency Target	(450,000)
	Administration Total	2,283,400

493110	WORKSHOP EQUIPMENT & PURCHASES	3,000
493120	KITCHEN/CANTEEN EQUIP PURCHASE	2,000
493221	VENDING & DRINKS MACHINE HIRE	10,500
494021	VENDING MACHINE CONSUMABLES	10,000
494041	HEALTH SURVEILLANCE CONSUMABLE	22,000
494042	FIRST AID CONSUMABLES	2,000
494050	HEALTH & SAFETY CONSUMABLES	3,000
494060	TRAINING CONSUMABLES	30,000
495021	CATERING CONTRACT	20,000
497002	BANK & BACS CHARGES	3,600
497005	DONATIONS MADE	1,500
497012	EX GRATIA PAYMENTS	2,000
497014	FORCED ENTRY	12,000
	Other Supplies & Services Total	121,600
505101	SCC LEGAL SERVICES	12,000
505102	SCC PAYROLL SERVICES	30,000
505103	ENTRUST PROPERTY	190,000
505105	SCC INTERNAL AUDIT CHARGES	0
505106	SCC BENEFITS REALISATION TEAM	0
505201	MUTUAL AID COST	135,200
505202	AIR SUPPORT	658,000
505911	EXTERNAL AUDIT CHARGES	0
507201	REGIONAL INITIATIVE CONTRIBUTIONS	736,000
507307	PARTICIPATIVE BUDGETS	0
	Third Party Payments Total	1,761,200
507300	CONTRIBUTIONS TO PARTNERSHIPS	1,028,740
	Partnerships Total	1,028,740
667021	OLD DEBT PRINCIPAL PAYMENTS	0
667023	OLD DEBT INTEREST PAYMENTS	0
667024	PWLB LOAN INTEREST PAYMENTS	0
667028	DEBT MANAGEMENT EXPENSES	0
667080	MRP	0
667094	SMGFB W/O HC IMPAIR FROM GAIN	0
	Capital Financing Costs Total	0
777236	UNALLOCATED CARRY FORWARD	(1,601,000)
	Reserve Transfers Total	(1,601,000)
919100	GOVERNMENT GRANTS	(587,000)
919210	LOCAL AUTHORITY GRANTS	(42,000)
919501	POCA	0
919700	CONTRIBUTIONS FROM PARTNERSHIP	(161,867)
919701	SAFER ROADS PARTNERSHIP	(1,043,349)
	Grants & Contributions Total	(1,834,216)

939011	SECONDMENTS	(776,900)
939013	PAY COSTS REIMBURSED	(22,000)
939015	CRB REIMBURSEMENTS	(384,000)
939018	MUTUAL AID INCOME	(200,000)
939023	COLLABORATION COST REIMBURSED	(162,000)
939080	PRIVATE CHARGES PHONE & COPIER	(5,000)
939092	LEGAL FEES RECOVERED	(386,000)
	Reimbursements Total	(1,935,900)
969102	VEHICLE SALES	(100,000)
969301	FEES - LICENCES & CERTIFICATES	(239,000)
969302	FEES - REPORTS & INTERVIEWS	(125,000)
969303	FEES - DATA PROTECTION	(31,000)
969304	VEHICLE RECOVERY INCOME	(145,400)
969305	ALARMS INCOME	(47,000)
969501	FOOTBALL & SPORT EVENT CHARGES	(154,000)
969502	CONCERTS & PUBLIC EVENT CHGS	(185,000)
969503	CUSTODY CHARGES	(17,000)
969504	TRAFFIC MANAGEMENT CHARGES	(50,000)
969507	AERIAL MAST CHARGES	(34,000)
969510	CRASH COURSE INCOME	(194,725)
	Sales, Fees & Charges Total	(1,322,125)
999701	INTEREST ON BALANCES	0
999800	EFFICIENCY TARGET	(250,000)
	Other Income Total	(250,000)
	Income Total	(5,342,241)
	Total Costs Delegated to Chief Constable	169,082,381