

Warwickshire Police Authority – 18 November 2009

Financial Management Report 2009/10

Report of the Assistant Director of Resources (Finance)

Summary

This report details the financial performance of Warwickshire Police for the financial period 1st April 2009 to 30th September 2009 and the forecast outturn at 31st March 2010.

Recommendations

It is recommended that:

1. The report be received:
2. The forecast outturn for 2009/10 be noted.
3. The forecast reserve position be noted.
4. The carry forward request at paragraphs 2.5.4, 2.8.4 and 2.9.2 be approved

1. Introduction

- 1.1. The revenue budget for 2009/10 of £93,588k was supported by the use of £5,510k of reserves and was approved at the Police Authority Meeting held on 23rd February 2009 as part of the Medium Term Financial Planning Strategy (MTFPS).
- 1.2. Budgets carried forward from 2008/09 of £1,007k have been added to the base budget, giving a total budget of £94,595k.
- 1.3. It is essential that the detailed budget allocations and financial management arrangements are sufficiently flexible to respond to operational requirements and the detailed budget allocations are therefore continually updated to reflect such changes.

- 1.4. Appendix A provides a summary variance analysis between the full year budget and full year forecast spend by Directorate, along with a breakdown of the variance between ongoing under or over spends and one off under or over spends. The ongoing variances will need to be actively managed or considered as part of the development of the Medium Term Financial Planning Strategy. The under spends will form part of the monitoring of progress towards delivery of savings as part of the Force's Sustainability Strategy
- 1.5. The forecast full year position takes account of actual expenditure to date, known commitments and intelligence from budget holders and their line managers.
- 1.6. Appendix B shows a subjective breakdown of the full year budget and full year forecast expenditure.
- 1.7. Appendix C shows a forecast reserves position for three years in line with the Medium Term Financial Plan.
- 1.8. The capital budget of £12,968k for 2009/10 was approved by the Police Authority on 23rd February 2009. Budgets carried forward from 2008/09 of £2,721k have been added to give a revised budget of £15,689k.
- 1.9. The capital forecast outturn position for 2009-10 is shown at Appendix D.
- 1.10. Appendix E shows the expenditure and funding forecast for the 2009-10 to 2012-13 capital programme.

2. Revenue Full Year Forecast position

- 2.1. Police Officer pay forecasts have been developed as part of the Financial Management Project using the Force's Human Resources predictive model which is used by the Workforce Management Group.
- 2.2. Managers have developed Police staff salary forecasts at a department and Directorate level.
- 2.3. Based on information from budget holders and their finance managers it is forecast that the position at the end of March 2010 will be an over spend of £669k. This is explained in the following paragraphs.
- 2.4. **Police Authority** - The full year forecast shows an expected outturn in line with budget.

2.5. **Performance & Standards** – The full year forecast is an expected under spend of £93k.

2.5.1. One off under spends of £210k

- £181k on Staff salaries due to staff turnover and vacancies held in departments currently undergoing review or restructure (Corporate Development and ACPO office support);
- £26k forecast additional income for Warwickshire Vetting Services achieved through being able to meet external customers requirements for Vetting checks through more efficient working with the new Vetting IT system. Warwickshire Vetting Services is subject to a review to identify whether this income will become ongoing;
- £3k on transport related spending in Professional Standards.

2.5.2. One off over spends of £116k

- £105k forecast spend on Challenge and Innovation team to be met by funding from reserves as approved as part of the MTFPS;
- £11k overspend on pay in Professional Standards due to an Officer with longer service joining the team at a higher rate of pay.

2.5.3. Ongoing over spends of £184k

- £184k additional spend on legal services for the Force, which is currently under review.

2.5.4. Carry Forward request of £183k

- £110k on Customer confidence as some parts of the programme, such as salaries, will fall into 2010/11;
- £73k MOPI as the implementation programme for systems related upgrade, back record conversions will now fall into 2010/11.

2.6. **Local Policing** – Forecast variance for 2009/10 is a net under spend of £185k. This is broken down into the variances outlined below.

2.6.1. One off under spends of £573k relate to support staff pay vacancies, predominantly in Judicial Services and Customer Contact. This forecast includes a recruitment plan to fill some of these vacancies.

2.6.2. One off over spends of £375k

- £4k for consultancy services relating to a case review.
- £321k for police officer pay as the Force has maintained front line officer numbers over the budgeted number within Local Policing. At the same time, vacancies have been held in Protective Services.
- £50k forecast over spend on police officer overtime. This relates to providing cover for sickness, annual leave and other absences.

2.6.3. Ongoing over spend of £13k for the shortfall in funding for Hostage Negotiation. This relates to training costs and equipment purchases to maintain the current staffing and service levels.

2.7. **Protective Services** – The forecast variance of £681k over spend can be broken down as detailed below.

2.7.1. One off Under spend £805k

- £178k of the under spend is related to additional grant, the bulk of which relates to the additional ACPO TAM grant for Coventry airport of £154k in respect of spending in 2008/09.
- £207k is generated by additional income, the most significant of which is £75k contribution towards undertaking safety camera work on the motorways for the Highways Agency. The remaining additional income relates to un-budgeted recharges for police services including for example vehicle accident reports.
- £424k one-off under spend on police pay relates to a number of vacancies, in the main this is due to supporting additional posts in Local Policing

2.7.2. One off over spends £1,204k, which are largely due to:-

- The £181k forecast over spend on police staff pay mainly relates to payment of agency staff required to fill vacant posts. This is offset by vacancies held in Police officer posts and has been approved at Workforce Management Group (WGMG);
- £240k over spend is related to police overtime incurred in supporting reactive and targeted operations, proactive investigations and targeted work around persistent prolific offenders;
- £73k is related to firearms activity and includes training costs and costs associated with taser deployment;
- £422k of costs relating to Operational events, in particular, Mutual Aid costs for officers from other forces and catering facilities on site for officers on duty. Some of this expenditure may be funded from Operational Contingency;
- £37k for additional surveillance costs for one-off operations, including overtime and equipment for vehicles;
- £40k for essential Police Support Unit (PSU) equipment following a detailed review of the requirements for existing PSU trained officers;
- £36k less income on firearms licencing due to the cyclical nature of this income stream as licences are renewed every three years;
- £20k of the over spend relates to the cost of managing offenders.

2.7.3. Ongoing under spends £57k. These savings have been identified as potential contributions to the sustainability strategy and will be verified in the next report.

- £20k Additional Events income which is expected to be ongoing;
- £37k saving on witness protection costs.

2.7.4. Ongoing overspends £339k

- £21k relating to company searches for the Economic Crime Unit (ECU);
- £204k relating to forensic investigations, including telephone forensic checks;
- £87k relating to general running costs across CID and MIU departments;
- £18k contribution to Warwickshire Safeguarding Children partnership that is not budgeted for.

2.8. **Resources** – Forecast variance is £750k under spend and this relates to the following:

2.8.1. One off under spends £889k

- £257k Staff salaries due to staff turnover and vacancies held in departments currently undergoing restructures (Finance and Learning and Development);
- £138k additional income from HM Courts service for use of cells facilities at Rugby and Stratford stations. This income will cease when the courts service move to the Southern Justice Centre in 2010/11;
- £120k Inflation saving on two IT communications contracts (Airwave Radio managed service and Affiniti);
- £32k revenue consequences of the Superintendents vehicle scheme, which has not yet been implemented;
- £23k reprofiling of the Safer Neighbourhoods contact points programme in Property Services, whilst a review is undertaken;
- £16k Assessment centres for recruitment due to lower intake numbers in 2009/10 than originally expected;
- There has been slippage of £274k on the Body Armour replacement programme, which is funded from an earmarked reserves. The funding in the reserve will need to be carried forward to next year.

2.8.2. One off over spends £104k

- £60k on Staff salaries due to re-grading of posts, and a temporary post for Safer Neighbourhoods marketing;
- £24k bad debts on Secondments relating to 2006/07 and 2007/08 which have to be written off;
- £8k Professional fees for the revaluation of Property assets in order to inform the Statement of Accounts and comply with accounting standards.

- 2.8.3. Ongoing over spends £76k
- £34k relating to the payroll and pensions service level agreement with West Midlands police, this collaborative agreement is under review;
 - £33k Occupational Health treatments such as physiotherapy and counselling. This is being addressed by the HR department as part of the overall sickness absence evaluation;
 - £9k spending on additional services relating to unfunded operational events.
- 2.8.4. Proposed Carry forwards £41k
- £41k Learning and Development training budget due to the slowdown of workforce developments in 2009/10, some of the training programme will move into 2010/11 and it is requested that the funding be carried forward to support this.
- 2.8.5. Operational events costs of £100k are being met within existing resources by re-prioritising expenditure.
- 2.9. **Service Developments** – Forecast variance for 2009/10 is a net under spend of £348k.
- 2.9.1. One off under spend of £223k relating to the maintenance contracts for IT related capital projects which were delayed in 2008/09. £20k has been transferred to the capital project outlined at paragraph 5.25.
- 2.9.2. There is a request to carry forward £125k in order to support Safety Camera activity in 2010-11 which may be subject to reduced funding. The impact of the reduction in funding would be 66% reduction in the activity of the unit.
- 2.10. **Corporate Finance** - The full year forecast shows a forecast variance of £600k. There is an ongoing overspend of £1,000k which relates to the reduction in interest income. There is also a one off under spend forecast of £400k which relates to loan charges for the capital programme which has been subject to several delays, the most significant of which is the delay in taking out a loan to support the Justice Centre Projects.
- 2.11. Other key issues are:-
- 2.11.1. Sustainability Strategy – Ongoing under spends of £711k have been identified and removed from Directorate's budgets as shown below. However, it should be noted that ongoing over spends of £1,612k have been identified as part of the budget monitoring process and thought should be given as to how these will be managed in order to minimise them and therefore maximise the sustainability savings that can be removed from the base budget for 2010/11.

2.11.2. Sustainability Savings

Directorate	Target Savings	Delivered to Date
Police Authority	£23,000	-
Local Policing	£130,000	£130,000
Performance & Standards	£45,000	£45,230
Protective Services	£140,000	£85,160
Resources Directorate	£411,000	£447,860
Total	£750,000	£711,560

2.11.3. Operation Westbere – The latest forecasts indicate spending in 2009/10 of £764k, assuming that the operation will continue to run until the end of December 2009. This will take the total cost of the Operation to £4,638k. Our understanding is that we will be expected to meet £940k (being 1% of net revenue spending) with the Home Office funding the balance (£3,698k). To date we have received grant of £3.045m. The Home Office are aware that the operation is ongoing. They have asked that a further business case be submitted setting how the investigation will be concluded. Although the indications are favourable, because of the uncertainties around further grant support, £900k has been set aside in a specific reserve for this operation.

2.11.4. Based on our current understanding that we will be expected to fund £940k of the cost of the investigation we can expect to receive a further £653k in grant leaving £111k to be funded from the reserve although the position shown in the reports is amore conservative estimate as we have not yet received confirmation that the funding will be received, nor confirmation of the amount. Given the uncertainty around grant levels it is suggested that the position be reviewed as part of the development of the Medium Term Financial Planning Strategy. The latest position is summarised in the table below:

Operation Westbere Summary	£'000
Cost of Operation	
2007/08 Actual	2,855
2008/09 Actual	1,019
2009/10 Forecast	764
Total Cost	4,638
Less Cost to WPA	(940)
Balance to be Funded by Grant	3,698
Less Grant Received	(3,045)
Grant Outstanding	653

- Bulldog Bash – The total cost of policing this event is expected to be £534k, some of the costs are still estimates at this stage as all invoices have not been received. Costs of £100k have been met from within existing resources, however the balance of £434k has been identified as a one off over spend for this financial year. Consideration should be given to the budgeting strategy for this event as part of the Medium Term Financial Planning Strategy.

3 Forecast Reserves position

- 3.1 Appendix C shows the opening reserves position at 1st April 2009 and the forecast position in line with this report.
- 3.2 The reserves position would be decreased by £889k as a result of the revenue forecast outlined above, plus the use of £220k to support the Financial Management project.
- 3.3 Members will recall that as part of the Medium Term Financial Planning Strategy an earmarked “invest to save” reserve of £500k was created to fund three potential projects namely increase the size of the Economic Crime Unit, creating a Challenge and Innovation Team and additional funding for the Financial Management project. As referred to above £105k is being used to fund the Challenge and Innovation team. In addition £220k has been used to augment the capital programme provision of £400k for the Financial Management project. It is assumed in the attached reserves forecast that the balance (£175k) will be required for invest to save initiatives.

4 Capital Programme Monitoring

- 4.1 The capital budget for 2009/10 of £12,968k was supported by the use of £1,525k of capital grant, £380k of specific grants and contributions and £11,063k of borrowing; this was approved at the Police Authority Meeting held on 23rd February 2009.
- 4.2 Budget of £2,721k has been carried forward from 2008-09, bringing the revised capital budget to £15,689k for 2009-10.
- 4.3 Appendix D shows the forecast outturn position for 2009/10 capital programme.
- 4.4 Appendix E shows the full 5 year capital programme as approved by the Police Authority on 23rd February 2009, alongside a forecast outturn position.
- 4.5 Based on information from budget holders and their finance managers it is forecast that the position at the end of March 2010 will be an under spend of £3,848k.

4.6 **Transport** – The table below shows the original budget, changes for carry forwards from 2008/09 to give the revised budget and the full year forecast and variance.

4.6.1 **Table 1**

Original Budget	Carry Forward from 2008/09	Revised Budget	Forecast	Variance
£'000	£'000	£'000	£'000	£'000
1,221	209	1,430	981	(449)

4.6.2 The forecast variance is an under spend of £449k, which is due to slippage within the fleet programme. This slippage has occurred because the vehicles due for replacement currently have low mileage and thus replacement can be deferred to future years.

4.7 **Property & Estates**

4.7.1 The forecasted variance is £1,487k under spend, this is due to slippage or acceleration across several projects of which the main areas are as follows:

4.7.2 **Table 2**

Original Budget	Carry Forward from 2008/09	Revised Budget	Forecast	Variance
£'000	£'000	£'000	£'000	£'000
6,626	1,012	7,638	6,151	(1,487)

4.7.3 The variance of £1,487k is made up of slippage of £2,087k and acceleration of projects of £600k

4.7.4 Slippage £2,087k

- £348k slippage for Coleshill Station which has been re-profiled as a better understanding of the project requirements has been gained. Original budget in 2009-10 was £528k and it is now forecast to spend £179k;
- £619k Additional Air Conditioning & Additional Power have both slipped due to delays within the Uninterrupted Power Supply project; caused by unforeseen works. Both projects were dependent on the completion of the UPS project before they could start;
- £336k relates to a delay in appointing consultants has meant that the Greys Mallory project will slip into 2010-11. This project is to refurbish and extend the current building as it is no longer fit for purpose;

- £104k relates to the Learning & Development Centre project. Consideration is now taking place under a joint agency approach to this issue (Academy). Warwickshire County Council are the leads for this and therefore the funding has been rescheduled.
- £151k Wellesbourne Police Station has been delayed due to planning permission being refused and a new approach being adopted. It is expected that the revised project will go ahead in 2010-11.
- £103k Atherstone Sector Station was a multi agency project to develop a shared facility. The specification for this project is not yet confirmed. Property Services are looking at alternative options including commencing the work for an outline planning permission on the existing site.
- £140k Safer Neighbourhood Policing accommodation. It is not expected that the project will spend in full during 2009-10. There are still requests for Safer Neighbourhood offices in Priority Policing and remote areas.

4.7.5 Acceleration £600k

- £473k relates to the Stratford Sector Station project which has been brought forward as the project has started and is progressing better than expected.
- £50k relates to the capitalised maintenance programme where urgent repairs and upgrades have been necessary as a consequence to delays on prior planned capital projects.
- £77k is for a building security compliance project which has been re-prioritised to minimise security risks.

4.8 IT Replacement Programme

4.8.1 Table 3

Original Budget	Carry Forward from 2008/09	Revised Budget	Forecast	Variance
£'000	£'000	£'000	£'000	£'000
2,075	817	2,892	2,163	(729)

4.8.2 The forecast variance is a £729k under spend, this is due to £615k of slippage across several projects of which the main areas are detailed below, and potential savings of £115k.

4.8.3 Slippage of £615k relates to the following projects:-

- £100k Airwave Radios has slipped due to terminal specification and technical security requirements not being met. The original project was to upgrade the terminals, this is not feasible and the project is now being reviewed with the intention of amending to a terminal replacement programme.

- £210k DMS & Intranet is under review to establish the best way forward to deliver a robust system in a cost effective way.
- £90k Internet Website is now being considered as part of the Intranet project above so has been subject to the same delays.
- £85k for the Mobile Communications Renewal project. The budget will be required in 2010-11 following the decision to extend an existing contract whilst consideration is given to the specification and also to allow further consideration of regional collaboration on this project.
- £100k for Police Informants Management (PIMS) and COPS project which is the replacement of covert operations system and due to delays in contract specification and supplier delivery capacity.

4.8.4 Projected savings of £115k relating to the Data Network upgrade have been included in the forecast and will be reviewed during November before the saving is confirmed and removed from the budget.

4.9 IM Strategy

4.9.1 The forecast under spend is £1,183k, which is due to slippage of £1,003 across various projects, the main areas are detailed below. In addition, there is also a £50k transfer from Business Continuity to Property Services Rugby Refurbishment and a potential saving of £130k has been identified across a number of projects which will be confirmed in the Quarter 3 report.

4.9.2 Table 4

Original Budget	Carry Forward & Adjustment	Revised Budget	Forecast	Variance
£'000	£'000	£'000	£'000	£'000
2,904	531	3,435	2,252	(1,183)

- £329k Airwave project. The timescale has slipped due to terminal specification and technical security requirements not being met issues and the pilot for mobile terminal devices (MTD) in vehicles is also delayed.
- £70k HR / Active Directory Access configuration has had the work profile realigned to be in line with the national programme.
- £75k Intelligence New Models and Interfaces are under review due to suitability of products.
- £50k slippage on the Management of Police Information project as Review, Retention and Deletion requirements and implications for police information are still being determined.
- £50k Performance & Analysis Tools are experiencing delays in agreeing pilot requirements with West Midlands Police.

- £50k Pentest Security Actions are awaiting outcome of a collaborative work review in the region to ensure a common approach. This project relates to penetration testing on the police network to ensure security of information.
- £50k The Tendering process is expected to push Vehicle Movement Monitoring implementation into 2010/11.
- £50k relates to E-forms and E-business, which is due to overlap of this project with intranet services project.
- £40k slippage is due to crime recording system being delayed due to resourcing issues to manage this project being released from the STORM project;
- £48k Identity Access Management (IAM) has slipped due to delays in determining the full requirements of the project and how they will be implemented.

4.10 Other Key Issues

4.10.1 Proposed reallocation of budget to a different project – the following proposal is for savings to be re-allocated into schemes that are expected to overspend. A full report for each will be presented to the Business Improvement Board (BIB) and Police Authority for approval before being actioned and are for information only.

- Kenilworth Small Sector Station is predicting a £336k overspend across the project, this has arisen as the original funding secured is not enough due to limited intelligence at the time of requesting funding. A better understanding of the project has now been gained. The over spend is proposed to be addressed by transferring budget from Warwick Option 2 £211k and Wellesbourne Station £125k, with both these project schemes to change accordingly.

4.10.2 Reallocation of budget between capital projects requires approval by BIB and in the case of property related projects, also by the Police Authority. The following are budget re-allocations which have gone through this process.

- An overspend of £393k has been predicted on Rugby Phase 3. This will be met from a transfer of budget on the following projects: Bedworth Station £100k, Police Headquarters Option 4 £200k and Stratford Station £93k, these projects will be amended accordingly.
- Rugby Equipment Room £115k needed for a new equipment room at Rugby which is the preferred solution to resolve the current issues. BIB approved the following budget changes - £25k from the project contingency fund as this would have been needed for the alterations to the existing area, £50k from the IM Strategy business continuity, £20k from IT Replacement programme server replacement underspend this year and £20k from revenue once off under spend in Service Developments.

4.11 Medium Term Financial Plan Considerations

4.11.1 The capital programme does not include new projects for 2013/14 in any category and a process is being developed to ensure that investments are considered for affordability and business benefits for inclusion in the programme.

4.11.2 **Transport: New Vehicles Supply Contract (NPIA)** – This contract should have been in place by 1st April 2009, however, due to delays in national negotiations and in the tender process, the new contract is expected to be in place by 1st April 2010. At this stage specific details on the new contract e.g vehicle manufactures & vehicle models, is unknown, however, it is likely there will be an increase in purchase costs on the capital programme.

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Enquiries relating to this report should be directed to Marie Perry, Assistant Director of Resources (Finance) on 01926 415015.

Warwickshire Police Authority

Variance Analysis by Directorate as at 30 Sept 2009

Full Year Budget	Police Authority	Performance & Standards	Local Policing	Local Policing - Externally Funded	Protective Services	Westbere	Resources	Justice Centre Partnership	Service Developments	Corporate Finance	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Local Funding	0	0	0		(105)	0	0		0	0	(105)
Specific Grants	0	(365)	(2,872)	(447)	(1,438)	0	(31)		0	(3,318)	(8,471)
Customer & Client Receipts	0	(134)	(682)		(1,658)	0	(580)		0	(1,240)	(4,294)
Secondments	0	0	0		0	0	(662)		0	0	(662)
Internal Funding	0	0	0		0	0	0		(78)	0	(78)
Total Income	0	(499)	(3,554)	(447)	(3,201)	0	(1,273)	0	(78)	(4,558)	(13,610)
Police Pay	0	1,386	24,297		22,433	0	1,156		0	738	50,010
Police Overtime	0	604	792		959	0	30		0	0	2,385
Staff Pay	0	2,161	13,944	234	6,066	0	5,746		0	0	28,151
Staff Overtime	0	0	136		146	0	32		0	0	314
Pensions	0	0	0		0	0	31		0	757	788
Employee Related (Indirect)	57	37	433	6	432	0	634		0	0	1,599
Premises	21	0	45		155	0	3,782		450	0	4,453
Transport	4	45	205	9	186	0	2,791		0	0	3,240
Supplies & Services	399	209	1,062	9	1,551	0	4,921		1,518	0	9,669
Third Party Payments	544	544	894	189	1,154	0	1,152		0	0	4,477
Capital Financing	0	0	18		159	0	32	565	304	2,041	3,119
Total Expenditure	1,025	4,986	41,826	447	33,241	0	20,307	565	2,272	3,536	108,205
Net Expenditure	1,025	4,487	38,272	0	30,040	0	19,034	565	2,194	(1,022)	94,595

Warwickshire Police Authority

Variance Analysis by Directorate as at 30 Sept 2009

Full Year Forecast	Police Authority £'000	Performance & Standards £'000	Local Policing £'000	Local Policing - Externally Funded £'000	Protective Services £'000	Westbere £'000	Resources £'000	Justice Centre Partnership £'000	Service Developments £'000	Corporate Finance £'000	Total £'000
Local Funding	0	0	0		(75)	0	0		0	0	(75)
Specific Grants	0	(392)	(2,872)	(447)	(1,612)	0	(31)		0	(3,318)	(8,672)
Customer & Client Receipts	0	(171)	(682)		(1,848)	0	(701)		0	(240)	(3,642)
Secondments	0	0	0		0	0	(642)		0	0	(642)
Internal Funding	0	0	0		0	0	0		(78)	0	(78)
Total Income	0	(563)	(3,554)	(447)	(3,535)	0	(1,374)	0	(78)	(3,558)	(13,109)
Police Pay	0	1,466	24,618		22,009	231	1,161		0	738	50,223
Police Overtime	0	604	842		1,199	14	30		0	0	2,689
Staff Pay	0	2,018	13,375	234	6,247	76	5,542		0	0	27,492
Staff Overtime	0	0	136		109	17	32		0	0	294
Pensions	0	0	0		0	0	31		0	757	788
Employee Related (Indirect)	57	59	446	6	519	3	614		0	0	1,704
Premises	21	0	45		194	0	3,748		450	0	4,458
Transport	4	52	205	9	257	31	2,781		0	0	3,339
Supplies & Services	399	141	1,062	9	1,983	337	4,540		1,170	0	9,641
Third Party Payments	544	617	894	189	1,580	55	1,179		0	0	5,058
Capital Financing	0	0	18		159	0	0	565	304	1,641	2,687
Total Expenditure	1,025	4,957	41,641	447	34,256	764	19,658	565	1,924	3,136	108,373
Net Expenditure	1,025	4,394	38,087	0	30,721	764	18,284	565	1,846	(422)	95,264

Warwickshire Police Authority

Variance Analysis by Directorate as at 30 Sept 2009

Full Year Forecast Variance	Police Authority £'000	Performance & Standards £'000	Local Policing £'000	Local Policing - Externally Funded £'000	Protective Services £'000	Westbere £'000	Resources £'000	Justice Centre Partnership £'000	Service Developments £'000	Corporate Finance £'000	Total £'000
Local Funding	0	0	0	0	30	0	0	0	0	0	30
Specific Grants	0	(27)	0	(0)	(174)	0	0	0	0	0	(201)
Customer & Client Receipts	0	(37)	0	0	(190)	0	(121)	0	0	1,000	652
Secondments	0	0	0	0	0	0	20	0	0	0	20
Internal Funding	0	0	0	0	0	0	0	0	0	0	0
Total Income Variance	0	(64)	0	(0)	(334)	0	(101)	0	0	1,000	501
Police Pay	0	80	321	0	(424)	231	5	0	0	0	213
Police Overtime	0	0	50	0	240	14	0	0	0	0	304
Staff Pay	0	(143)	(569)	0	181	76	(204)	0	0	0	(659)
Staff Overtime	0	0	0	0	(37)	17	0	0	0	0	(20)
Pensions	0	0	0	0	0	0	0	0	0	0	0
Employee Related (Indirect)	0	22	13	0	87	3	(20)	0	0	0	105
Premises	0	0	0	0	39	0	(34)	0	0	0	5
Transport	0	7	0	0	71	31	(10)	0	0	0	99
Supplies & Services	0	(68)	0	(0)	432	337	(381)	0	(348)	0	(28)
Third Party Payments	0	73	0	0	426	55	27	0	0	0	581
Capital Financing	0	0	0	0	0	0	(32)	0	0	(400)	(432)
Total Expenditure Variance	0	(29)	(185)	0	1,015	764	(649)	0	(348)	(400)	168
Net Expenditure Variance	0	(93)	(185)	(0)	681	764	(750)	0	(348)	600	669

Forecast Variance Analysis

One Off Under Spend		(210)	(573)		(805)		(889)		(223)	(400)	(3,100)
One Off Over Spend		116	375		1,204	764	104				2,563
Ongoing Under Spend		0			(57)		0				(57)
Ongoing Over Spend		184	13		339		76			1,000	1,612
Carry Forward Request		(183)					(41)		(125)		(349)
Total Forecast Variance	0	(93)	(185)	0	681	764	(750)	0	(348)	600	669

Warwickshire Police Authority

Summary Forecast as at 30 September 2009

	Full Year Budget	Full Year Forecast	Full Year Variance
	£'000	£'000	£'000
Local Funding	(105)	(75)	30
Specific Grants	(8,471)	(8,672)	(201)
Customer & Client Receipts	(4,294)	(3,642)	652
Secondments	(662)	(642)	20
Internal Funding	(78)	(78)	0
Total Income	(13,610)	(13,109)	501
Police Pay	50,010	50,223	213
Police Overtime	2,385	2,689	304
Staff Pay	28,151	27,492	(659)
Staff Overtime	314	294	(20)
Pensions	788	788	0
Employee Related (Indirect)	1,599	1,704	105
Premises	4,453	4,458	5
Transport	3,240	3,339	99
Supplies & Services	9,669	9,641	(28)
Thrid Party Payments	4,477	5,058	581
Capital Financing	3,119	2,687	(432)
Total Expenditure	108,205	108,373	168
Net Expenditure	94,595	95,264	669

Reserves Forecast as at 30 September 2009

	Actual Reserves at 31.03.09 £'000	2009/10 Planned Use of Reserves £'000	Forecast Movement as at Period 6 £'000	Forecast Balance at 31/03/10 £'000	2010/11 Revenue Budget support £'000	Forecast Movement as at Period 6 £'000	Forecast Balance at 31/03/11 £'000	2011/12 Revenue Budget support £'000	Forecast Balance at 31/03/12 £'000
Earmarked Reserves									
Invest to Save Reserve	500		(325)	175	(175)		0		0
Westbere Reserve	900		(764)	136			136		136
Budget Reserve	10,909	(4,756)	(119)	6,034	(3,694)		2,340	(2,175)	165
Body Armour Reserve	174		(30)	144	(144)		0		0
Total Budget Reserve	12,483	(4,756)	(1,238)	6,489	(4,013)	0	2,476	(2,175)	301
Carry Forward Reserve	1,095	(1,095)	349	349	(349)		0		0
Insurance Reserve	866			866			866		866
Section 106 Reserve	16			16			16		16
Revenue Reserve for Capital	0			0			0		0
Repair & Maintenance Reserve	1,579	(450)		1,129	(300)		829	(300)	529
Justice Centre Sinking Fund *	305	150		455	150		605	150	755
Justice Centre Interest on Balar	699	(699)		0			0		0
Total Earmarked Reserves	17,043	(6,850)	(889)	9,304	(4,163)	(349)	4,792	(2,325)	2,467
General Reserve	2,000			2,000			2,000		2,000
Total Reserves	19,043	(6,850)	(889)	11,304	(4,163)	(349)	6,792	(2,325)	4,467

* Relates to Justice Centre Project only and is not available to Police Authority

Warwickshire Police Authority

Capital Programme Forecast 2009-10

EXPENDITURE AREA	Original 2009-10 Budget £'000	Carried Forward from 2008-09 £'000	Budget Adjustment £'000	Total Adjustments £'000	Revised Budget 2009-10 £000	Forecast 2009-10 £'000	Variance £'000
TRANSPORT	1,221	209		209	1,430	981	(449)
PROPERTY & ESTATES	6,626	863	149	1,012	7,638	6,151	(1,487)
IT REPLACEMENT	2,075	817		817	2,892	2,163	(729)
IM STRATEGY	2,904	680	(149)	531	3,435	2,252	(1,183)
EQUIPMENT	142	152		152	294	294	0
TOTAL EXPENDITURE	12,968	2,721	0	2,721	15,689	11,841	(3,848)

FUNDING	Original 2009-10 Budget £'000	Carried Forward from 2008-09 £'000	Budget Adjustment £'000	Total Adjustments £'000	Revised Budget 2009-10 £000	Forecast 2009-10 £'000	Variance £'000
GENERAL CAPITAL GRANT	1,525	241			1,766	1,766	0
SPECIFIC GRANTS	380				380	380	0
BORROWING	11,063	2,480			13,543	9,695	3,848
TOTAL FUNDING	12,968	2,721			15,689	11,841	3,848

Warwickshire Police Authority

Capital Programme Forecast 2009-10 to 2013-14

EXPENDITURE AREA	2009-10				2010-11		2011-12		2012-13		2013-14		Total Capital Programme		
	Original Budget	Carry Forward	Revised Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
TRANSPORT	1,221	209	1,430	981	1,298	1,434	1,019	1,110	1,043	895	10	1,012	4,800	5,432	(632)
PROPERTY & ESTATES	6,626	1,012	7,638	6,151	6,598	9,580	10,371	8,055	2,716	3,623	252	167	27,575	27,576	(1)
IT REPLACEMENT	2,075	817	2,892	2,163	1,975	2,370	1,460	1,580	2,477	2,377	550	940	9,354	9,430	(76)
IM STRATEGY	2,904	531	3,435	2,252	2,048	2,730	2,106	2,321	1,309	1,442	487	520	9,385	9,265	120
EQUIPMENT	142	152	294	294	44	44	23	23	52	52	0	0	413	413	0
TOTAL EXPENDITURE	12,968	2,721	15,689	11,841	11,963	16,158	14,979	13,089	7,597	8,389	1,299	2,639	51,527	52,116	(589)

FUNDING	2009-10				2010-11		2011-12		2012-13		2013-14		Total Capital Programme		
	Original Budget	Carry Forward	Revised Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Original Budget	Forecast	Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CAPITAL GRANT	1,525	241	1,766	1,766	1,525	1,525	1,265	1,265	1,265	1,265	0		5,821	5,821	0
SPECIFIC GRANTS	380	0	380	380	0		0		0		0		380	380	0
CAPITAL RECEIPTS	0	0	0		500	500	720	720	2,000	2,000			3,220	3,220	0
BORROWING	11,063	2,480	13,543	9,695	9,938	14,133	12,994	11,104	4,332	5,124	1,299	2,639	42,106	42,695	589
TOTAL FUNDING	12,968	2,721	15,689	11,841	11,963	16,158	14,979	13,089	7,597	8,389	1,299	2,639	51,527	52,116	589