

CUMBRIA POLICE AUTHORITY

Governance Committee

30 June 2009

Agenda Item No 8a

BUDGET OUTTURN REPORT 2008-09

A Report by the Chief Constable and Treasurer

1 SUMMARY

- 1.1 The purpose of this paper is to provide details of the final expenditure on both the revenue and capital accounts for 2008-09. The report also contains formal determinations required in relation to the financing of capital expenditure in 2008-09 and details of sponsorship received in 2008-09, as required by the Authority's financial regulations. In terms of the 'raw' spending position on the revenue accounts, before appropriations, the report shows a net under-spend of £1.176 million, which compares with £0.826 million, on a like for like basis, reported to the Authority (and the Governance Committee) in February, based on the financial position at the end of December and used as a basis for approving the revised estimates for 2008-09 when determining the budget requirement for 2009-10. The main differences at the year end are attributable to lower than anticipated recruitment of police officers in the final quarter of the year, delays in progressing survey work in relation to the South Estate and additional income from the Proceeds of Crime Act Asset Incentivisation Scheme, which are detailed in the main body of the report.

2 RECOMMENDATIONS

- 2.1 The Authority is recommended to: -
- (i) Note the overall position in relation to both revenue and capital accounts for 2008 -09, and approve the total appropriations to earmarked reserves.
 - (ii) Approve the determinations at paragraph 5, in respect of the financing of 2008-09 Capital Expenditure.
 - (iii) Note that details of sponsorship received during the year, as set out at paragraph 6.
 - (iv) Note that no approval is sought to write off of irrecoverable debts as part of the closure of 2008-09 accounts, as set out in paragraph 7.

3 REVENUE ACCOUNT 2008 - 09

3.1 The final expenditure for 2008-09 amounts to £96,977k as compared with the revised budget approved of £99,513k, both figures before appropriations to and from earmarked reserves. Net expenditure after planned appropriations to earmarked reserves and the General Fund amounts to £96,219 as compared to the approved budget of £97,395k, leaving a variance of £1.176m under budget. Of this sum £807k was previously agreed to be earmarked to support the 2009-10 budget. A further £106k will be added to the £180k previously agreed as a transfer to the General Fund, which, as a result, will increase to £4,968k. This will increase the year end value of the General Fund balance marginally above the Authority's target of 5.0% of the annual revenue budget, but will compensate for the reduced contribution to the General Fund balance in the 2009-10 budget and will allow the Authority's target balance to be maintained at the end of 2009-10. Proposals as to how the Chief Constable wishes to appropriate the remaining £263k of unspent balances are outlined in paragraph 3.13. The Authority's accounts are now formally closed and although they are unaudited at this stage, no significant changes are expected.

3.2 A summary showing expenditure and income against the main accounting headings is shown at Appendix 1 for members' information. Details of the material variances are also described below. A further reconciliation between the management accounts expenditure and income figures and those reported as part of the Authority's Statement of Accounts is provided as appendix 2. Members will also be aware that more detailed explanations of budget variances are presented to the Committee for members' information on a regular basis throughout the financial year. The final monitoring report for 2008-09 was presented to the Governance Committee on the 23rd February and forecast that overall expenditure would come in £826k below budget. This position formed the basis of the revised estimates for 2008-09, approved by the Authority when setting the budget for 2009-10 at its meeting on 18th February 2009.

3.3 Police Pay and Allowances

Overall expenditure on Police Officer pay and allowances came in £569k beneath the revised budget. Within this overall budget heading basic pay and on costs were £1.440m under budget, which was primarily attributable to the Constabulary operating significantly below its budgeted establishment for much of the year. The situation did improve in the final quarter of the year with the force approaching full strength by the end of the financial year as the result of an intensive recruitment programme. As reported to the Governance Committee in May, overtime was £871k over budget reflecting a combination of a higher than anticipated activity to counter major crime and the need to cover the staffing vacancies highlighted above.

3.4 **Police Staff Pay & Allowances**

Expenditure on Police Staff pay and allowances has come inside the revised budget by £1.072k in line with earlier reports to the Governance Committee through the year. This variance reflects continuing staff turnover and difficulty in recruiting Police Staff across a range of functions and departments, but has been particularly impacted by slippage on projects and high turnover of PCSOs resigning to take up police officer roles.

3.5 **Police Pensions**

Whilst net expenditure on police pensions exceeded the budget by £667k this is almost entirely due to the Government's decision to backdate new lump sum commutation enhancements for Police Officers who had retired from October 2008 to December 2006. Although the additional costs impact, in the first instance on the pensions account, the ultimate effect is to increase the liability on the Authority to make good the pension account deficit. However, the Home Office has undertaken to reimburse Police Authorities for the additional costs arising from this change through the Police Pensions top-up grant and as a result there is a corresponding variance on the grant income budget. Elsewhere under police pensions the expenditure on ill health retirements is £50k under budget and as the number of ill health retirements is both volatile and largely beyond management control, in line with previous convention, the unspent balance on this budget has been transferred to an earmarked reserve to meet the cost of such awards in future years.

3.6 **Other Employees costs**

Spending in this area exceeded the budget by £475k, which was in line with the figures previously reported. This variance principally reflects the use of agency staff to cover staff vacancies across both operational and support departments across the force, but particularly in IT.

3.7 **Premises Costs**

Previous reports to the Governance Committee have highlighted that a number of premises budgets have experienced pressures in 2008-09. In the final outturn total premises costs were £163k above the budget which was less than the £264k over commitment forecast at the end of December. To obtain a true comparison, it should however be noted that the final results do not include £204k of project related spending, principally relating to preliminary site surveys for the development of the South Estate, which had previously been forecast to be spent by the year end, but which has ultimately slipped into 2009-10 and will continue to be funded from the earmarked reserve set up for this purpose. After allowing for the changes in project related premises expenditure, the underlying over-spend on core premises budgets has risen to £369k, the principal explanation for which has been the rapid escalation in fuel and utility costs during the year which accounts for £230k of the variance. Contract cleaning, disposal of confidential waste and building maintenance have also come in over budget.

3.8 Transport Costs

Expenditure on transport exceeded the budget by £289k which was slightly above the figure of £245k forecast in the last report to the Committee based on the December financial position. The variance is explained by a combination of increased fuel prices in the early part of the financial year and vehicle repairs and maintenance arising as a result of having, on occasion, to contract out vehicle repair work to external garages due to staff shortages in the fleet team. Vehicle hire expenditure was also substantially above the budget, partly reflecting increased level 2 activity and the unusually high level of training being undertaken within the force this year as a result of the enhanced recruitment programme.

3.9 Supplies and Services

This is a large and diverse area of the budget, which contains a number of individual budget heads, which, in total, exceeded the revised budget by £333k, which is broadly in line with the previously reported position. The principal areas where variances were incurred include :-

- Other Contracted Out Services, which were £293k over budget and principally relates to the use of agency staff to carry out specialist tasks across a number of support departments.
- Fares and subsistence, which came in £252k over budget across the whole force, partially reflecting increased fuel costs.
- IT, which was £518k under budget, largely due to slippage on projects and contingencies within some budgets, such as Sleuth to maintain network functionality not being required during the year.
- Forensics, which were £133k over budget, reflecting, increased level 2 activity.
- Operational equipment and furniture, which was £150k over budget, some of which was attributable to meeting health and safety requirements.

3.10 Agency Costs

Expenditure on Agency arrangements is shown as £86k below budget through lower than anticipated charges for use of the Police National Computer and the fact that the Constabulary contributed to Youth Offending Teams through the provision of staff time in lieu of the agreed financial contribution to the initiative. No variance was previously reported on this heading as the total cost did not become clear until the year end.

Capital Financing Costs

Capital financing costs were ultimately £221k under budget. Of this variance £140k relates to a change in accounting treatment relating to the budgeted contribution to the PFI provision, which, following audit scrutiny of the 2007-08 accounts, was re-classified as a reserve. The top up to the PFI reserve has now been achieved through an appropriation to the reserve with the result that this is a purely presentational change and has no effect on the bottom line. The remainder of the variance is explained by a combination of the Authority's decision that, in the current investment climate, it was

preferable to draw down internal cash balances to finance the capital programme rather than undertaking new borrowing and a year end technical accounting adjustment to record the profit on the sale of fixed assets.

3.11 **Police Authority**

The cost of the Police Authority at £838k was £13k under budget; it is proposed that this sum be transferred to the Authority's earmarked reserve at the year end.

3.13 **Transfers to Earmarked Reserves**

In relation to proposed appropriations for the final surplus for 2008-09 of £1,176k members will recall that during construction of the 2009-10 budget it was agreed that the first £807k of the 2008-09 under-spend be committed to to support the 2009-10 budget. Furthermore the Treasurer indicated in his budget report to the Police Authority in February 2009 that the first call on any additional surpluses arising in 2008-09 should be to make good the reduced contribution to the General Fund in the 2009-10 budget and ensure that the Authority's policy that the General Fund balance should be maintained at 5% of the annual revenue budget is achieved at the end of 2009-10. Accordingly, a further £106k of the 2008-09 surplus has been transferred to the General Fund.

This leaves a balance of £263k which is available to be moved to existing earmarked reserves and new reserves to be created, subject to endorsement by members The Constabulary Chief Officer Group has discussed the final out-turn position and the Chief Constable would ask members to endorse the a number of appropriations which will have the combined effect of providing some resilience against known commitments in 2008-09 and beyond and also provides a hedge against a number of future uncertain or unknown events :- and, in addition, would help to provide

A list of suggested appropriations is provided below for consideration by members :-

- 1) Unison Representative – to meet the additional salary costs arising from the appointment of a new representative on a higher protected salary compared with the previous post holder (£25k).
- 2) IMS Surveys – to meet additional costs of surveys over and above the £70k already provided in the budget. Tenders for this work were not available at the time the budget was constructed. (£30k)
- 3) Chief Officer Re-locations – to meet the one off cost of re-locations following the appointment of new Chief Officers in 2009-10. (£40k)
- 4) Personnel and Development – to meet part of the costs of a temporary Inspector post in Personnel and Development. (£25k)
- 5) Carbon Trust – to make one off investments to improve energy efficiency across the force (£30k)
- 6) North BCU – to meet temporary additional travelling and subsistence costs arising from the move to Durrhill (£10k)
- 7) South BCU – to undertake CCTV installation, which was planned in 2008-09, but was suspended pending the Director of Finance and Resources budget directive in February. (£10k)

- 8) Police Authority – to earmark the Police Authority underspend in 2008-09 to meet costs of preparing for HMIC inspections in 2009-10 following a formal request . (£13K)
- 9) SDHP – to meet the costs of extending the project into the first 3 months of 2009-10 and to purchase de-fibrillators. (£21k)
- 10) It is proposed that the remaining £60k be added to the existing management of change budget to meet any potential future costs associated with re-structuring the Constabulary.

3.14 **Income**

A surplus on the income budget of £1,172k is reported at the year end. As previously indicated over £750k of the reported variance relates to income for seconded officers and earmarked funds, such as partnership initiatives, where the additional income is offset by expenditure on other headings leaving no overall bottom line impact on the budget. Elsewhere on income lines, fees and charges, including those for special duties, were £260k higher than budgeted with additional receipts for policing football matches and for providing training personnel for the University of Cumbria. Finally, income from the Proceeds of Crime Act Asset Incentivisation Scheme amounted to £193k over the year, which is £133k higher than budgeted. As such receipts are volatile and are not announced until late in the financial year, this line has previously been forecast as on budget.

Grants

The grants figure in 2008/09 was £1.231m more than budgeted. The largest contributory factor to this variance was the additional police pensions top up grant of £707k from the Home Office to compensate forces for the additional lump sum payments to retired officers, following the decision to backdate the introduction of revised commutation factors, and offsets the adverse variance reported under pensions costs above. The Constabulary has also received additional grant funding for dedicated security posts, PCSOs and for a number of other earmarked initiatives.

3.15 **General Fund Balance**

As set out above, the overall effect of the final results after proposed appropriations will increase the Authority's General Fund balance by £286k as at 31 March 2009 to £4,968k. This is £106k over the budgeted contribution in 2008-09 of £180k but will compensate for the reduced contribution to balances in the 2009-10 budget and will maintain the Authority's target balance of 5.0% of the budget requirement up to the end of 2009-10.

4. CAPITAL EXPENDITURE 2008 / 09

- 4.1 A statement showing the capital expenditure for the year is attached at Appendix 3. It shows total payments of £13,611k in 2008-09, as compared to £15,897k reported to the Police Authority's and the Governance Committee at their February meetings. Appendix 3 also provides a breakdown of the financing of capital expenditure in 2008-09. As members will be well aware, most capital schemes have a duration which exceeds a single financial year, which can lead to significant movements in the spending profile, although the overall expenditure may well be unaffected. The figures in the Appendix

attempt to illustrate the effects both of variations to total budgeted scheme costs, the prime consideration, but also show changes to the expected costs in the year of account, which determines the amount of capital financing to be applied in that year.

- 4.2 Of the reduced expenditure of £2.286m compared with the forecast at the end of quarter 3, £1.107m is explained by a re-classification of expenditure from capital to revenue on the Body Armour (£460k), Sleuth (£268k) and Command and Control (£379k) projects, following more detailed guidance from the Chartered Institute of Public Finance and Accountancy on what types of expenditure can be properly treated as capital. A corresponding reduction has been made to the revenue contribution to capital finance to ensure that there is a neutral effect on both the bottom line of both the revenue account and on the overall resources available to support the capital programme. In the analysis of capital expenditure in appendix 3 the effect of the transfers to revenue highlighted above and, in the case of Body Armour, future spending which will also be treated as revenue, are shown as project variances, as the expenditure will no longer be reported as capital. However, the reclassification of elements of the Sleuth and Command & Control projects to revenue for future years have yet to be determined, and, as a result, any changes will be reported through capital monitoring reports in 2009-10. Similar adjustment to the revenue contribution to capital as employed in 2008-09 will be utilised to ensure that there is no effect on overall revenue spending.
- 4.3 The remaining reduction in expenditure in 2008-09 is primarily attributable to slippage in expenditure to future years Projects where significant slippage has been experienced in the final quarter of 2008-09 include :-

Project	Reduction in 2008-09 Forecast Expenditure Nov 08 - March 09 (£000's)
Command & Control	214
E-Learning	114
Oracle 11i	105
IT Replacement Programme	144
Sleuth	456

The majority of this slippage relates to IT related projects, where there are difficulties in spending budget allocations in the timescales envisaged, primarily due to changes in project specifications and technical delays. Nonetheless, project budget holders will be reminded of the importance of accurate forecasting of the timing of expenditure.

- 4.4 At the end of 2008/09, so far as variances to projected overall scheme costs are concerned, once the effects of the re-classification of expenditure to revenue referenced in paragraph 4.2 are removed, these amount to £176k in total. The majority of this figure relates to minor items of IT equipment which have been funded from additional revenue contributions from budget-holders' delegated budgets.

- 4.5 In relation to the funding of capital expenditure in 2008-09, members will note that £7.185m of the programme has been funded from notional borrowing, although no actual new borrowing has been undertaken during the year. This is a planned accounting strategy to link borrowing explicitly to Durrhill, which will reduce the minimum revenue provision the Authority will have to set aside from the revenue account in the medium term.

5. CAPITAL DETERMINATIONS 2008 / 09

- 5.1 Part IV of the Local Government and Housing Act 1989 requires a number of “determinations” to be made and approved in relation to the financing of capital expenditure. These are set out below: -
- (i) Usable capital receipts amounting to £470k have been applied to meet capital expenditure under part IV of the Act (Section 60.2 of the Act)
 - (ii) A sum amounting to £106k has been set aside in the revenue account as a minimum revenue provision (MRP) for credit liabilities (Section 63.5 of the Act) in line with the policy agreed by the Police Authority in June 2008.

6. SPONSORSHIP

- 6.1 The Authority’s financial regulations require details of gifts, loans and items of sponsorship to be provided to the Authority on an annual basis. The following donations were received in 2008-09 :-
- £250 from BAE towards a disabled disco.
 - £100 from HSP Milners for a project with schools.
 - £200 from McDonalds for a Childsafe Zone.
 - £500 from Barrow Borough Council towards a Childsafe Zone.
 - £1000 from Barrow Business against Crime for a radio link scheme.

7. BAD DEBTS

- 7.1 No approval to write off debts is sought as part of the closure of the 2008-09 accounts.

Craig Mackey
Chief Constable
Constable

Douglas Thomas
Treasurer

Attachments

Revenue outturn	Appendix 1
Revenue reconciliation to the final accounts	Appendix 2
Capital outturn and financing	Appendix 3

Contact points for further information

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CUMBRIA POLICE AUTHORITY

Appendix 1

Revenue Budget - Monitoring Statement 12 Months to March 2009

Expenditure Category	2008-09	2008-09	2008-09	2008-09	Dec-08	Variance
	Original Budget £'000	Revised Budget £'000	Actual Outturn £'000	Outturn Variance £'000	2008-09 Forecast Variance £'000	2008-09 Change from Dec £'000
Police Pay & Allowances	61,603	61,780	61,211	(569)	(393)	(176)
Police Staff Pay & Allowances	25,743	25,978	24,906	(1,072)	(1,047)	(25)
Police Pensions	5,855	8,637	9,304	667	11	656
Other Employees Costs	1,112	1,128	1,603	475	385	90
TOTAL EMPLOYEE COSTS	94,313	97,523	97,024	(499)	(1,044)	545
Premises Costs	4,191	4,548	4,711	163	264	(101)
Transport Costs	2,283	2,277	2,566	289	319	(30)
Supplies & Services	10,383	11,652	11,985	333	289	44
Support Services	111	111	110	(1)	0	(1)
Agency Costs	378	378	292	(86)	0	(86)
Capital Financing Charges	327	327	106	(221)	(140)	(81)
Revenue Contributions to Capital Police Authority	3,280 851	2,235 851	2,252 838	17 (13)	0 (19)	17 6
GROSS EXPENDITURE	116,117	119,902	119,884	(18)	(331)	313
General Income	(3,516)	(3,825)	(4,997)	(1,172)	(614)	(558)
Grants	(13,806)	(16,679)	(17,910)	(1,231)	(524)	(707)
NET EXPENDITURE	98,795	99,398	96,977	(2,421)	(1,469)	(952)
Contingency	155	114	0	(114)	(80)	(34)
Transfer (from) / to Capital Reserves	(1,077)	(477)	(1,077)	(600)	(603)	3
Transfer (from) / to Earmarked Reserves	(658)	(1,820)	139	1,959		
Transfer to General Reserves	180	180	180	0	0	0
Total (Including Reserves)	97,240	97,281	96,219	(1,176)	(826)	(350)
Home Office Police Revenue Grant	(30,766)	(30,766)	(30,766)	0	0	0
Rate Support Grant (RSG)	(4,252)	(4,252)	(4,252)	0	0	0
National Non-Domestic Rate Pool (NNDR)	(30,542)	(30,542)	(30,542)	0	0	0
Amending Report	0	0	0	0	0	0
Precepts	(31,835)	(31,835)	(31,835)	0	0	0
Total External Funding	(97,395)	(97,395)	(97,395)	0	0	0
Total Surplus for the year	(155)	(114)	(1,176)	(1,176)	(826)	(350)

After Proposed Appropriations	
Transfer to Earmarked Reserves	1,070
Transfer to General Reserves	106
Total Surplus for the year	0

Memorandum Reserves Movements after appropriations				
Transfer to Earmarked Reserves	(658)	(1,820)	1,209	3,029
Transfer to General Reserves	180	180	286	106

Reconciliation of Revenue Expenditure and Income from Management Accounts Format to Final Accounts

Area of Expenditure	2008-09 In Year Reporting £'000	2008-09 Re- classification £'000	A/c Adj's Pensions FRS17 £'000	2008-09 Adjusted Total £'000
Police Authority Costs	838	3	8	849
Police Pay and Allowances	61,211	0	(10,899)	50,312
Police Staff Pay and Allowances	24,906	0	626	25,532
Police Pensions	9,304	0	0	9,304
Other Employee Costs	1,603	0	(8,848)	(7,245)
Police Pensions - FRS17 Current Service Cost	0	0	13,490	13,490
Total Employee Costs	97,024	0	(5,631)	91,393
Premises	4,711	0	0	4,711
Transport	2,566	0	0	2,566
Supplies and Services	11,985	(101)	0	11,884
External Interest	0	35	0	35
Agency and Contract Services	292	101	0	393
Support services	110	0	0	110
Pension Interest Costs	0	0	43,393	43,393
Capital Financing Charges	106	3,946	0	4,052
Gross Operating Expenditure	117,632	3,984	37,770	159,386
General Income	(4,997)	1,490	0	(3,507)
Grant Income	(17,910)	8,688	0	(9,222)
Interest Receivable	0	(1,490)	0	(1,490)
Past Service/ Curtailment/ Settlement Gain	0	0	27	27
Profit or Loss on Sale of Fixed Assets	0	(4)	0	(4)
Pensions Top Up grant	0	(8,688)	0	(8,688)
Net Operating Expenditure	94,725	3,980	37,797	136,502
Minimum Revenue Provision	0	106	0	106
Pensions Adjustment	0	0	(37,797)	(37,797)
Capital Financing Adjustment	0	(4,086)	0	(4,086)
Reserves Movements - Capital	(1,077)	0	0	(1,077)
Reserves Movements - Earmarked	1,209	0	0	1,209
Revenue Contributions to Capital	2,252	0	0	2,252
Precepts	(31,835)	0	0	(31,835)
General Government grants	(35,018)	0	0	(35,018)
National Non Domestic Rates Redistribution	(30,542)	0	0	(30,542)
Surplus for the Year	(286)	0	0	(286)

Cumbria Police Authority

Capital Programme as at March 2009

Project Descriptions	Initial Approved Budgets £	Revised Budgets as per PA Approvals	Expenditure to 31 March 2008 £	Approved Programme Remaining Budget £	Actual Spend Apr 2008 to Mar 2009 £	Actual Outturn 2008-09 £	Projected Outturn 2009-10 £	Projected Outturn 2010-11 £	Projected Outturn 2011-12 & beyond £	Projected Total Cost £	Variance £
Indicative Future Year Approvals				0							
Vehicle Replacements		3,599,000		3,599,000		0	767,000	842,000	1,990,000	3,599,000	0
IT Replacements		2,900,000		2,900,000		0	500,000	800,000	1,600,000	2,900,000	0
IT Infrastructure Programme		3,820,000		3,820,000		0	955,000	955,000	1,910,000	3,820,000	0
IT Application Server Replacement		325,000		325,000		0	150,000	0	175,000	325,000	0
Indicative Schemes Approved For 08/09											
WAN Phase 1	1,200,000	1,242,000	0	1,242,000	0	0	1,242,000	0	0	1,242,000	0
Approved Schemes 2008-09											
Vehicle Replacement Programme 08/09	728,300	750,682	0	750,682	554,305	554,305	215,679	0	0	769,984	19,302
Vehicle Adaptations Programme 08/09	99,700	246,249	0	246,249	225,567	225,567	40,000	0	0	265,567	19,318
IT Replacement Programme 08/09	800,000	859,795	0	859,795	630,637	630,637	370,973	0	0	1,001,610	141,815
Body Armour	600,000	600,000	0	600,000	0	0	0	0	0	0	(600,000)
Mobile Data Project	0	500,000	0	500,000	0	0	500,000	0	0	500,000	0
Camera Scheme 08/09	0	154,082	0	154,082	129,373	129,373	0	0	0	129,373	(24,709)
	3,428,000	14,996,808	0	14,996,808	1,539,881	1,539,881	4,740,652	2,597,000	5,675,000	14,552,533	(444,275)
Approved Schemes 2007-08											
IT Replacements 07/08	848,000	987,206	295,080	692,126	617,520	617,520	74,606	0	0	987,206	0
North Cumbria BCU Head Quarters	8,100,000	8,100,000	826,496	7,273,504	7,185,275	7,185,275	88,229	0	0	8,100,000	0
Implementation of Stand Alone e-learning	126,000	114,338	0	114,338	0	0	114,338	0	0	114,338	0
Upgrade Power Supply & Transformer at HQ	150,000	126,700	66,489	60,211	60,401	60,401	0	0	0	126,890	190
SDHP	1,177,000	159,572	142,075	17,497	18,432	18,432	0	0	0	160,506	935
Command & Control	2,231,000	5,228,300	114,942	5,113,358	1,888,009	1,888,009	2,182,791	663,378	0	4,849,120	(379,180)
Oracle 11i	358,000	605,000	0	605,000	368,449	368,449	236,551	0	0	605,000	0
Off Site Accommodation Protective Services	0	71,065	16,200	54,865	48,707	48,707	6,158	0	0	71,065	0
HQ Adaptations Protective Services	0	209,750	96,999	112,751	110,471	110,471	2,280	0	0	209,750	0
Headcams 2007-08	0	37,400	36,178	1,222	0	0	0	0	0	36,178	(1,222)
RIPA - Regulation of Investigatory Powers Act	0	85,000	12,921	72,079	73,133	73,133	0	0	0	86,054	1,054
Rear Facing Traffic Vehicle Cameras	0	30,000	0	30,000	42,512	42,512	0	0	0	42,512	12,512
Indicative Schemes 2007-08											
Identity Access Management (IAM) Previously UPSA	600,000	623,553	0	623,553	0	0	400,000	223,553	0	623,553	0
Sub Total	13,590,000	16,377,884	1,607,380	14,770,504	10,412,908	10,412,908	3,104,953	886,931	0	16,012,172	(365,712)
EARLIER SCHEMES											
IT Replacements 06/07	526,000	526,000	424,912	101,088	65,776	65,776	35,312	0	0	526,000	0
Sleuth (SIM)	2,102,300	6,016,300	2,548,073	3,468,227	738,273	738,273	1,594,005	744,000	123,477	5,747,828	(268,472)
Alterations to Joiners Shop	80,000	77,962	74,712	3,250	3,000	3,000	0	0	0	77,712	(250)
North Cumbria BCU Estates Infrastructure	1,200,000	4,692,000	4,575,500	116,500	127,266	127,266	0	0	0	4,702,766	10,766
Case and Custody	1,565,000	1,395,770	1,390,292	5,478	7,669	7,669	0	0	0	1,397,961	2,191
OS / Property Roof	30,000	30,000	0	30,000	0	0	30,000	0	0	30,000	0
Action for justice Interview Suites	652,000	542,000	453,070	88,930	15,104	15,104	69,086	0	0	537,260	(4,740)
Disability Discrimination Act Works (2007/08)	0	97,088	0	97,088	35,917	35,917	40,000	21,171	0	97,088	0
Sub Total	6,155,300	13,377,120	9,466,559	3,910,561	993,004	993,004	1,768,404	765,171	123,477	13,116,615	(260,505)
Closed Schemes During 2008/2009											
NSPIS-HR	1,037,065	1,037,440	1,036,191	1,249	0	0	0	0	0	1,036,191	(1,249)
Windows XP system	1,323,000	1,175,126	1,108,025	67,100	67,100	67,100	0	0	0	1,175,126	0
Airwave	3,820,817	1,293,223	1,292,336	888	0	0	0	0	0	1,292,336	(888)
Telephony	1,172,000	137,760	137,760	0	0	0	0	0	0	137,760	0
Share Point Portal	74,000	62,542	62,542	0	0	0	0	0	0	62,542	0
IT Replacements 05/06	526,000	655,619	601,894	53,725	53,725	53,725	0	0	0	655,619	0
LPT Laptops 06/07	40,000	0	0	0	0	0	0	0	0	0	0
Impact - CoPIM	65,000	41,161	41,161	0	0	0	0	0	0	41,161	0
Vehicle Replacements 07/08	852,100	790,422	302,818	487,604	487,522	487,522	0	0	0	790,341	(82)
Vehicle Adaptions 07/08	148,900	151,568	95,660	55,908	56,988	56,988	0	0	0	152,648	1,080
IT Application Server Replacement	534,000	0	0	0	0	0	0	0	0	0	0
	9,592,882	5,344,861	4,678,387	666,474	665,336	665,336	0	0	0	5,343,722	(1,138)
	32,766,182	50,096,673	15,752,326	34,344,347	13,611,129	13,611,129	9,614,009	4,249,103	5,798,477	49,025,042	(1,071,630)

Financing

Project Descriptions	Initial Approved Budgets £	Revised Budgets as per PA Approvals	Expenditure to 31 March 2008 £	Approved Programme Remaining Budget £	Actual Spend Apr 2008 to Mar 2009 £	Actual Outturn 2008-09 £	Projected Outturn 2009-10 £	Projected Outturn 2010-11 £	Projected Outturn 2011-12 & beyond £	Projected Total Cost £	
Capital Receipts											
Sale of Police Houses/Other Assets						456,876	0	0	0	456,876	
Sale of Vehicles						12,656	0	0	0	12,656	
Contribution re Camera Scheme 2008-09						129,373	0	0	0	129,373	
Contribution re Sleuth Project (Lancs Police)						12,750	0	0	0	12,750	
Capital Expenditure from Revenue Account											
RCCO - Initial						1,500,000	797,000	1,500,000	3,000,000	6,797,000	
RCCO - Additional						3,877	0	0	0	3,877	
RCCO - Virements to IT (Apr - Jun 08)						34,656	0	0	0	34,656	
RCCO - SDHP from Capital to Revenue						(127,385)	0	0	0	(127,385)	
RCCO - Sleuth from Capital to Revenue						(268,472)	0	0	0	(268,472)	
RCCO - 4C from Capital to Revenue						(262,650)	0	0	0	(262,650)	
RCCO - Interview Suites from Capital to Revenue						(4,740)	0	0	0	(4,740)	
RCCO - Virements to IT (Jul - Sep 08)						25,139	0	0	0	25,139	
RCCO - Virements to Fleet (Jul - Sep 08)						16,365	0	0	0	16,365	
RCCO - Virements to IT Oct - Dec 08)						30,495	0	0	0	30,495	
RCCO - Virements to IT Jan - Mar 09)						76,570	0	0	0	76,570	
RCCO - Virements to Fleet (Oct - Mar 09)						35,297	0	0	0	35,297	
RCCO - Additional funding to Rear Facing Cameras						12,900	0	0	0	12,900	
Capital Grants											
General Capital Grant Applied from Reserve						3,562,146	6,415,232	1,127,000	2,254,000	13,358,378	
Reserves											
General Capital Reserve (Original Budget)						1,144,083	2,361,777	1,600,931	544,477	5,651,268	
DDA Reserve						35,917	40,000	21,171	0	97,088	
Borrowing											
						7,185,275	0	0	0	7,185,275	
Total Financing					0	0	13,611,129	9,614,009	4,249,103	5,798,477	33,272,717
							0	0	0	0	

Reconciliation to Capital Programme

Projected total project costs (Page 1 of Appendix)	49,025,042
Less expenditure incurred up to 31 March 2008 (previously financed)	(15,752,326)
Balance of capital expenditure to be financed	33,272,717