

WILTSHIRE POLICE and

WILTSHIRE POLICE AND CRIME COMMISSIONER

# BUDGET BOOK 2023/24



Wiltshire and Swindon

pcc

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## INTRODUCTION BY THE CHIEF FINANCE OFFICER

The Budget Book is the annual key reference document for Budget Holders, helping them understand how they can use the funds allocated to them.

- It gives them authority to spend delegated budgets
- It tells them how much they have been allocated
- It informs them how they can spend their budgets
- It guides them as to where to get advice
- It informs them how they will be held to account for managing their budget during the year



The Budget Holder will be held accountable and must follow these guidelines.

The guidelines are there to ensure appropriate spending of public money and to assist in achieving best value. The document has been revised in light of the revised financial regulations produced in 2023.

The Budget Book also holds a wealth of financial information, for instance:

- How Wiltshire Police is funded
- The history behind funding levels
- How the financial planning cycle works
- How this years' budget has been produced
- The number of officers and staff budgeted for
- The Capital Plan

If, as Budget Holder, you are uncertain of the guidelines - do not hesitate to contact the Finance Department who will be able to provide assistance.

As we improve our service to the public changes will be required in how we deliver. The Finance function are in place to enable delivery. Early conversations and requests for advice are advised so, together, we can deliver for our communities.

The Budget Book is a key document, it is the corner stone of good, sound financial management. Thank you for looking at and complying with this policy.

A handwritten signature in black ink, appearing to read 'Clive Barker', with a long horizontal line extending to the right.

Clive Barker

**Chief Finance Officer for the Chief Constable and the Police and Crime Commissioner  
Wiltshire Police**

## AUTHORITY TO SPEND

The Police and Crime Commissioner's scheme of Governance (revised March 2023), incorporating the financial and contract regulations, specify the following:

- The Chief Financial Officer (CFO) is responsible for managing the Force Operational Expenditure, Interest and Capital costs
- The Chief Executive of the OPCC is responsible for managing the OPCC and Commissioning Revenue Budget.

The CFO and Chief Executive will ensure that each element of income and expenditure has a nominated Budget Holder to take responsibility for that part of the budget. They will also ensure that each Budget Holder has sufficient financial information and support to allow them to effectively monitor their budget.

The Scheme of Governance specifies the following limits surrounding expenditure which must be complied with:

<b>Value</b>	<b>Governance</b>
<b>Above £50,000</b>	Procurement must be undertaken by the South West Procurement Service (SWPPS) in line with procurement Regulations for the SWPPS (an appendix of Wiltshire Police's Contract and Procurement Regulations).
<b>Under £100,000</b>	If the procurement is not suitable for the SWPPS to undertake and is below £100,000 and does not involve the commissioning of services, the Chief Executive to the PCC and both the PCC's and Chief Constable's Chief Finance Officer may authorise such purchases ensuring Value for Money is obtained.
<b>Under £25,000</b>	If the procurement is not suitable for the SWPPS to undertake and is below £25,000 and does not involve the commissioning of services, the authorisation of purchases is delegated to the Budget Holder (named by title of post in this document). Ensuring the general requirements of the Procurement Policy are adhered to and Value for Money is obtained and suitably evidenced for audit purposes.
<b>Capital</b>	Capital procurements may only occur after approval of the specific Capital Budget has been obtained at Executive Leadership Group Board (ELG). The specific approval will determine the authorisation process to be undertaken.

During any interim position when there is no elected PCC in post, adjustments have been made to the Scheme of Governance to allow the CFO and Chief Executive higher levels of delegation. Further information on this can be provided by the CFO or Chief Executive on request.

## Key Figures

2021/22		2022/23	2023/24
£231.27	Council Tax for Police Purposes at band D	£241.27	£ 256.27
263,777	Council Tax Base (band D equivalents)	266,748	270,916
	<b>Planned Staffing</b>		
1096	Police Officers	1165	1198
1044	Police Staff	1078	1078
132	PCSO	122	102
26	Office of the Police and Crime Commissioner	38	38
	<b>Percentage Increase in Budgets</b>		
+5.4%	PCC Budget	+5.6%	+4.2%
+0.0%	Central Grant	+5.3%	+0.3%
+6.9%	Council Tax	+4.3%	+7.88%
	<b>Mid-Point Costs</b>		
£49,663	Constable	£49,280	£41,792
£63,804	Sergeant	£64,091	£66,036
£79,399	Inspector	£79,821	£81,631
£89,946	Chief Inspectors	£85,416	£87,178
£112,969	Superintendent	£113,681	£115,201

Pre 2021/22	Savings Delivered	2022/23	2023/24
£23.652m	Savings	£2.825m	£3.108m

For information, the population figures for Wiltshire and Swindon are:

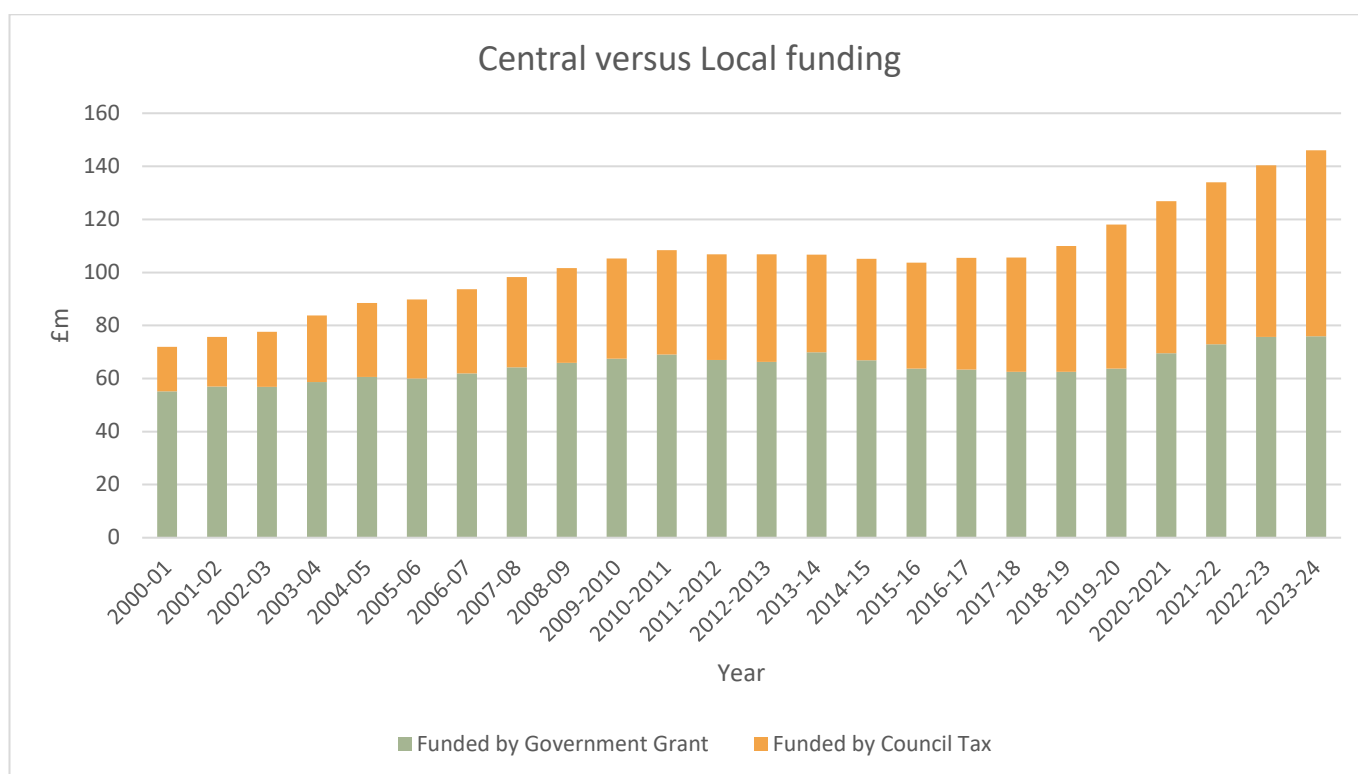
- 2017/18 - 716,000
- 2018/19 - 720,000
- 2019/20 - 722,000
- 2021/22 - 726,119
- 2022/23 - 727,000
- 2023/24 - 743,800

## Financial Summary

2021/22		2022/23	2023/24 Original	2023/24 Final *
£m		£m	£m	£m
3.268	OPCC Office Costs and External Funding	5.171	5.451	5.255
2.329	Capital Contribution	2.857	2.912	2.912
27.683	Enabling Services Allocation	32.224	34.825	34,828
100.747	Chief Constable Allocation	100.144	103.345	103.556
<b>134.027</b>	<b>Cost of Service</b>	<b>140.396</b>	<b>146.533</b>	<b>146.551</b>
	<b>Financed By</b>			
67.709	Police Grant	70.428	70.657	70.675
5.235	Legacy Council Tax Grants	5.235	5.235	5.235
57.055	Precept	64.359	69.428	69.428
0.293	Surplus on collection fund	0.295	0.713	0.713
0.200	Investment Income	0.079	0.500	0.500
<b>134.027</b>	<b>Total Income</b>	<b>140.396</b>	<b>146.533</b>	<b>146.551</b>

\*Excludes uplift grant and adjusted for the final allocations.

## Central Funding versus Local Funding Graph 2000/01 to 2023/24



## Introduction

This document details the total Revenue and Capital Budgets approved by the Police and Crime Commissioner (PCC) for 2023/24. The budgets reported in this document are those as at March 2023. The allocation of budgets per Budget Holder will change during the year as savings are verified and budgets amended to reflect actual savings made.

## The Chief Constables Revenue Budget 2023-24

The Medium-Term Financial strategy agreed by the PCC's Commissioners Monitoring Board (CMB) approved the following high-level changes to the Chief Constable's budget.

	£m
<b>Original 22-23 Budget</b>	<b>100.144</b>
Unavoidable Cost Increases	
Inflation	1.808
Fixing of Specific Grants	0.064
Spinal Point Increases	0.590
Microsoft Costs	0.105
Police Officer Pay increases to 5%	1.493
Police Staff Pay – Additional 2% Allowance	0.702
Police Staff Pay – Initial Settlement	0.447
Unidentified Policing Pressures	0.195
Growth Requirements	
Targeted Variable Payments	0.200
CCC Starting Grade now W5	0.065
VAWG LCI's 3 with 9 in future Years	0.318
VCT Supervision (5 PC's to SGT)	0.110
6 DO's – NICHE Bail Mandated Increase	0.200
Increase Tutor Payments from £25 to £50	0.070
MASH Investment	0.284
Regional Collaborations	0.700
Cost Reductions	
Uplift Grant	-1.153
Reduction in Bank Holidays	-0.092
Spinal Impact of New Recruits	-0.500
Reduction in Rent Allowance	-0.028
<b>Total Increases in Expenditure</b>	<b>5.578</b>
Savings Required	-2.377
<b>2023-24 Budget</b>	<b>103.345</b>

The Medium-Term Financial strategy agreed by the Executive Group Leadership Board, approved the following high-level changes to the Enabling Services budget.

	<b>£m</b>
<b>Original 22-23 Budget</b>	<b>32.224</b>
Unavoidable Cost Increases	
Inflation	1.890
Spinal Point Increases	0.152
Police Officer Pay Increases to 5%	0.051
Police Staff Pay – Additional 2% allowance	0.242
Police Staff Pay – Initial Settlement	0.171
Unidentified Policing Pressures	0.050
Growth Requirements	
ERP Development 0.5 x W7	0.016
Applications Infra. and Network Engineer	0.094
Cyber Security	0.152
L& D Staff increases post review	0.145
Increase in infrastructure re Uplift pressures	0.296
Reduction in Rent Allowance	-0.007
<b>Savings Required</b>	<b>-0.651</b>
<b>2022-23 Budget</b>	<b>34.825</b>

As reported on page 7 the allocation of these cost increases has been reviewed and where appropriate some costs have been transferred from the Chief Constables Budget to Enabling Services.

## Capital Plans post April 2023 Outturn

	<i>b fwd</i>	<i>22/23</i>	<i>23/24</i>	<i>24/25</i>	<i>25/26</i>	<i>26/27</i>	<i>Cum</i>
	<i>£millio</i>	<i>£millio</i>	<i>£millio</i>	<i>£millio</i>	<i>£millio</i>	<i>£millio</i>	
	<i>n</i>	<i>n</i>	<i>n</i>	<i>n</i>	<i>n</i>	<i>n</i>	
<b>Capital Financing Plan</b>							
ESN Grant	0.493	0.493					0.493
Capital Development Reserve Used		1.045	0.487	2.285	0.000	-0.574	3.243
Capital Receipts Used		1.015	7.248	1.356	0.632	0.000	10.251
Borrowing	0.576	0.576	4.669	11.503	16.057	14.219	47.024
Additional Revenue Contribution		2.000					2.000
Revenue Cont. to Capital (as per MTFS)		2.766	2.821	3.306	3.614	3.994	16.501
<b>Financing Plan</b>		<b>7.895</b>	<b>15.225</b>	<b>18.450</b>	<b>20.303</b>	<b>17.639</b>	<b>79.512</b>
<b>Capital Funding Balances</b>							
Cap Development Reserve B F W D	3.817	3.817	2.772	2.285	0.000	0.000	
Cont to Capital Development Reserve						0.574	0.574
Cap Development Reserve Used		-1.045	-0.487	-2.285	0.000		-3.817
Cap Development Reserve C F W D	3.817	2.772	2.285	0.000	0.000	0.574	
Cap Receipts B F W D	0.000	0.000	0.000	0.000	0.000	0.000	
Cap Receipts Received		1.015	7.248	1.356	0.632	0.000	
Cap Receipts Used		-1.015	-7.248	-1.356	-0.632	0.000	10.251
Cap Receipts C F W D	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Capital Expenditure (on a cashflow basis)</b>							
<b>Part A - Significant Estates Projects (Borrowing)</b>							
Devizes HQ Phase 1 Ops and L&D		0.200	0.800	8.600	8.700	7.500	25.800
Tidworth Hub	0.121	1.953	0.200				2.274
Southern Hub and Touchdowns		0.000	4.327	2.903	7.357	3.484	18.071
<b>Total Significant Estates Projects</b>	<b>0.121</b>	<b>2.153</b>	<b>5.327</b>	<b>11.503</b>	<b>16.057</b>	<b>10.984</b>	<b>46.145</b>
<b>Part B - Estates Refurbishment Projects</b>							
CCC M&E Works			0.250	0.250			0.500
CCTV HQ			0.050	0.110	0.050		0.210
Environmental Projects (Boiler etc.)		0.020	0.345	0.700	0.200		1.265
Fire Safety Bill Related works		0.045	0.790	0.785	0.320		1.940
Boundary Maintenance Works		0.010	0.210	0.120			0.340
Trowbridge Roof Maintenance	0.253						0.253
HQ L&D OST Impr. Plan	1.200	-0.500	0.500				1.200
SPR Estates Impr. Plan (in reserves)	0.000						0.000
Melksham Custody and Office Refurb	0.045	0.200	3.051				3.296
<b>Total Estates Refurbishment Projects</b>	<b>1.498</b>	<b>-0.225</b>	<b>5.196</b>	<b>1.965</b>	<b>0.570</b>	<b>0.000</b>	<b>9.004</b>
<b>Part C - Equipment and Fleet Repl. Prog.</b>							
Vehicle Fleet	0.518	1.159	1.329	1.185	1.209	1.233	6.633
Operational Equipment (Taser etc.)	0.127	0.100	0.216	0.100	0.100	0.100	0.743
<b>Total Equipment and Fleet Prog.</b>	<b>0.645</b>	<b>1.259</b>	<b>1.545</b>	<b>1.285</b>	<b>1.309</b>	<b>1.333</b>	<b>7.376</b>
<b>Part D - Long Term ICT Projects (Borrowing)</b>							

ESMCP							3.235	3.235
<b>Total Long-Term ICT Projects</b>		<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>3.235</b>	<b>3.235</b>
<b>Part E - Short Term ICT Projects</b>								
Computer Laptops, Tablets		0.171	0.089	1.430	1.430	0.343	0.130	3.593
Systems Upgrades			0.000	0.159	0.075	1.000	1.000	2.234
Storage				0.045	0.045			0.090
Avaya 999/101 upgrade		0.282	0.300					0.582
Desktops (5 yr prog)			0.046			0.240		0.286
Network Upgrades			0.416	0.130	0.300			0.846
Telephony				0.040				0.040
ANPR Cameras Fixed			0.125	0.206	0.205			0.536
ANPR Cameras Vehicles					0.084	0.384	0.084	0.552
Smartphone Replacement Programme		0.079			0.350	0.350		0.779
Business Intel. Tools					0.250			0.250
New DEAMS allocation					0.500			0.500
DIR replacements				0.150				0.150
BWV refresh					0.408			0.408
Radio Refresh - handsets		0.130		0.354			0.523	1.007
Radio Refresh - vehicle sets				0.050	0.050	0.050	0.050	0.200
ESN Grant funded		-0.038	0.531					0.493
ERP		0.082						0.082
DFU Servers		0.157		0.593				0.750
Alarms		0.074						0.074
Mobile Application							0.300	0.300
<b>Total Short Term ICT Programme</b>		<b>0.937</b>	<b>1.507</b>	<b>3.157</b>	<b>3.697</b>	<b>2.367</b>	<b>2.087</b>	<b>13.752</b>
<b>Total Exp (Parts A, B, C, D and E)</b>		<b>3.201</b>	<b>4.694</b>	<b>15.225</b>	<b>18.450</b>	<b>20.303</b>	<b>17.639</b>	<b>79.512</b>
Financing Plan			-7.895	-15.225	-18.450	-20.303	-17.639	-
<b>Balance</b>			<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

## Where does Wiltshire Police Funding come from?

The funding received by Wiltshire Police comes from central government and local finances. The percentage split between these two sources of funding changes over time and the table below shows how this has occurred year on year from 2000/01.

Year	Revenue Budget £m	Funded by Gov Grant £m	Funded by Council Tax £m	% Funded by Gov Grant	% Funded by Council Tax
2000-01	71.985	55.149	16.836	77%	23%
2001-02	75.644	57.039	18.605	75%	25%
2002-03	77.571	56.823	20.748	73%	27%
2003-04	83.823	58.652	25.171	70%	30%
2004-05	88.493	60.574	27.919	68%	32%
2005-06 (or)	92.612	62.850	29.762	68%	32%
2005-06 (re)	89.781	60.019	29.762	67%	33%
2006-07	93.620	61.878	31.742	66%	34%
2007-08	98.205	64.229	33.976	65%	35%
2008-09	101.594	65.877	35.717	65%	35%
2009-10	105.305	67.466	37.839	64%	36%
2010-11	108.398	69.095	39.303	64%	36%
2011-12	106.852	66.967	39.885	63%	37%
2012-13	103.064	62.478	40.586	61%	39%
2012-13**	106.875	66.289	40.586	62%	38%
2013-14	106.695	69.920	36.775	65%	35%
2014-15	105.099	66.886	38.213	64%	36%
2015-16	103.705	63.736	39.969	61%	39%
2016-17	105.446	63.403	42.043	60%	40%
2017-18	105.649	62.589	43.060	59%	41%
2018-19	109.959	62.589	47.370	57%	43%
2019-20	118.087	63.794	54.293	54%	46%
2020-21	126.909	69.561	57.348	55%	45%
2021-22	133.948	72.944	61.004	54%	46%
2022-23	140.317	75.663	64.654	54%	46%
2023-24	146.034	75.892	70.142	52%	48%

In 2006/07 there were changes in grant funding (security/police officer pension grant). The 2005/06 (re) restates the 2005/06 figures to enable comparisons to take place.

In 2011/12\* £2.172m was transferred from Specific Grant Income (CFF) to main grant. Therefore, the actual reduction in grant was £4.3m.

In 2013-14 the PCSO grant was transferred to main funding. The council tax localisation grant was also introduced with a £3m grant replacing a comparative reduction in council tax. The 2012/13\*\* restates the original budget moving the PCSO funding and the Council Tax Freeze grant to main funding. The 2013-14 figures include the £0.477m CSF Grant which is allocated to the PCC, the expectation is that this will be used for non-police purchased services.

In 2011/12 a Freeze Grant of 2.5% was accepted, in 2012/13 3% and in 2013/14 1% were accepted. In 2014/15 and 2015/16 the PCC refused other available Freeze Grants. No Freeze Grant was offered in 2017/18.

In 2018/19 a £12 per household increase was allowed on council tax, this rose to £24 for 2019/20, capped at £10 for 2020/21, £15 for 2021/22, £10 for 2022/23 and £15 for 2023/24.

Uplift Grant money has also been added in 2020/21 and increased and confirmed as a specific grant for 2023/24 , so it is not included in the figures above.

### **Formula Funding**

The central funding allocated by the government is based on a complex formula which used to be adjusted to ensure that no forces lost more than others. This adjustment was referred to as the 'floor and ceiling' and called damping. Wiltshire received protection from this adjustment against a reduction in funding allocation in 2013/14 of some £2.614m. For a number of years including 2023/24 the Home Office have chosen not to calculate the formula-based figure. Therefore, it is not possible to say if there was protection in the form of a damping grant. The Government have announced that they intend to review the police funding formula allocation between Forces for future years. Our understanding, based on previous exemplifications published in 2015, is that, as the third lowest funded force, Wiltshire could potentially gain from any review. In terms of timing, any new formula could only be introduced in 2025/26 at the earliest. Wiltshire Police would welcome a review of the formula funding to improve fairness.

The final Local Government Finance Settlement, together with the Police Grant Report for 2023/24, has been put before the House of Commons. Central funding for 2023/24 has been set at £75.892m an increase of £0.229m from 2022/23. The majority of increased funds in the last 3 years has been for the uplift of 163 police officers. This includes £2.265m in ring-fenced grant which was only released when the target for the officer uplift in each year was reached. Maintenance of those numbers will now be monitored by the Home Office for at least the next year. This represents a challenge for the Force, a recruitment timetable has been agreed which will be monitored internally and nationally. The Settlement for future years is based on current best estimates and includes funding for the continuation of these additional uplift officers. It is now known that future years will include a portion of ring-fenced grant.

### **Precept Funding**

The funding received from local taxpayers known as precept is set on an annual basis by the Police and Crime Commissioner after consultation with the public of Wiltshire. In 2023/24 the capping criteria of £15 has been applied by the Government to the increases allowed on the precept.

$$\begin{array}{l} \text{Council Tax Requirement} \\ \text{Aggregate Council Tax Base} \end{array} = \begin{array}{l} \text{Basic Council Tax} \\ \text{(At Band D)} \end{array}$$

### **Capital Funding**

Limited funding was received through a general Capital Home Office Grant, however, this has been removed from 2022/23. Specific grants are also sometimes received for specific pieces of capital works. This fund can be added to through receipts from the sale of assets for example police stations or vehicles. Revenue contributions, which require agreement from the PCC, and borrowing, are now the largest funding mechanisms.

Borrowing – from 2019/20 through to 2023/24. It has been necessary for Wiltshire Police to borrow to fulfil the capital programme detailed on page 10. Borrowing is allowed under the Prudential Code within the bounds of what is deemed affordable. The key objectives of the Prudential Code are to ensure that within a clear framework the capital investment plans of the PCC are affordable, prudent and sustainable. Treasury Management is run through Wiltshire Council with professional advice from Link Asset Services.

## Special Grants

Funding can also be allocated to the Force for a targeted area of increased expenditure. Due to the specific nature of these grants they are subject to audit where the Force must demonstrate that the funds were spent in accordance with the guidelines issued with the grant.

**It is essential that BEFORE any bid is made for new grants the Finance Department is made aware of the bid and the requirements which surround the funding.**

**The Chief Finance Officer is the 'Responsible Accountant' for all of the funds obtained through 'Special Grants' and will arrange appropriate coding and accounting arrangements to ensure that all income and expenditure in this respect can be properly accounted for.**

In 2006/07 Security funding was removed from the main Police Grant and became a special grant. The level of grant is now based on a nationally determined formula and assists with the funding of staff within the budget.

## Incentivisation

The Force has invested heavily in financial investigators with the expectation that in the long term these will be self-funding from cash forfeiture and confiscation returns from successful convictions. This is an unpredictable income stream; some stability is brought to this area by consistent budgeting for income and levels of staffing. Covid related issues have highlighted this in 2020/21 and again in 2021/22. The table below shows the income receipts in recent years.

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Quarter	£000	£000	£000	£000	£000	£000
1	22	17	134	0	6	20
2	9	508	60	3	17	52
3	27	66	81	31	32	36
4	421	82	16	10	18	*20
Total	479	673	291	44	73	128

\*Estimate

## **Budgeting**

### **Why Devolve a Revenue Budget?**

The devolvement of a budget means that decision making and management of a budget can be determined at the most appropriate level with regard to the requirements of corporate need. This designated person becomes the Budget Holder.

### **Who can make a revenue decision?**

The Budget Holder can make decisions where budgets have been devolved to them. This would normally be for the purposes of direct delivery of policing. Budget holders are expected to seek assistance from appropriate sources such as Senior Management Teams, Finance, etc. in making those decisions. Budget Holders should be aware of the strategic reason why funds have been allocated to them. Any change in strategy must be taken to ELGB for agreement.

Where the Budget Holder supplies a service to the whole force for example Estates, Corporate Communications and Fleet, decisions on those budgets will be restricted to the purpose for which the budget was initially intended.

### **What considerations should be taken account of?**

In all cases decisions should be made in light of national policing plans, local policing plans, management groups and relevant partnerships. Collaboration opportunities should be considered for all levels of spend. Regard to the priorities of Central Government, the Police and Crime Commissioner and the Chief Constable should be part of any decision.

Legislation, Financial Regulations, Financial Standards and other instructions and guidance including that contained in this budget book, issued from time to time will also be considered when spending devolved budgets.

Best Value should be considered for all purchases.

### **Will a Rollover be allowed at the end of the financial year?**

Due to financial austerity and current and future funding restrictions only critical rollovers will be considered. These should be passed to the CFO for his consideration in a timely manner.

### **Who should manage a Budget?**

The person designated to manage a devolved budget should have training and qualifications relevant to the size of budget they manage. The accountancy service is provided from the centralised Finance Department by the Budget Technician team.

### **In conclusion**

It is recognised that decisions to spend budgets can best be taken by those directly responsible for the provision of the service. It is considered equally important to have regard to the corporate needs of the Force and the needs of the public when spending money.

## Police Objective Analysis

To enable the force to look at its costs and budgets through another lens, Police Objective Analysis (POA) has been reported alongside the more traditional CIPFA reporting, for the last nine years. Over this time the POA process has been fine-tuned nationally and by the force, so confidence can be held in the figures produced. The table below identifies in POA format how the PCC and Wiltshire Police are allocating the 2022/23 budget by service area (the allocation for 2023/24 will be completed later in the year).

Summary	2021/22 £m's	2021/22 Split	2022/23 £m's	2022/23 split
Local Policing	38.341	29.4%	<b>38.732</b>	<b>28.2%</b>
Dealing with the Public	8.361	6.4%	<b>8.388</b>	<b>6.1%</b>
Criminal Justice	7.955	6.1%	<b>8.178</b>	<b>6.0%</b>
Specialist OPS	8.291	6.4%	<b>8.901</b>	<b>6.5%</b>
Intelligence	5.091	3.9%	<b>5.619</b>	<b>4.1%</b>
Investigation	19.077	14.6%	<b>18.736</b>	<b>13.7%</b>
Public Protection	7.536	5.8%	<b>9.524</b>	<b>6.9%</b>
National Policing	0.743	0.6%	<b>-0.024</b>	<b>0.0%</b>
Support (Inc Chief Officers)	31.093	23.9%	<b>34.288</b>	<b>25.0%</b>
Reserve/Commissioning	0.00	0.0%	<b>0.00</b>	<b>0.0%</b>
Capital Finance & Pensions	3.873	3.0%	<b>4.798</b>	<b>3.5%</b>
<b>Total</b>	<b>130.361</b>	<b>100.0%</b>	<b>137.140</b>	<b>100.0%</b>

The POA information is submitted to CIPFA and comes back to the force in the form of an annual value for money (VFM) report which gives the ability to be able to compare Wiltshire Police against similar forces. The expectation is that the information will be used by Force Management and the PCC when deciding what areas funds should be invested in.

## Budgets

Budgets for the force are designated as one of four types:

- **Not Devolved**  
These are primarily Police Officer pay, and associated costs i.e. housing allowance and police pensions. Contract costs and budgets that can be little influenced by the Budget Holder.
- **Devolved**  
These are the budgets which are in the control of Budget Holders.
- **Devolved Ring Fenced**  
Where the budget is allocated to a Budget Holder for a specific reason and may not, even in part, be moved to pay for items outside of the original remitted allocation. For example premises repairs. Money can, however, be moved into these budgets to pay for extra goods or services in these specialised areas.
- **Devolved – Vire allowed**  
Where the Budget Holder has control of the budget and may decide to exercise a decision to vire funds to or from those budgets within the agreed limits or request approval for virement above those limits.

### Who are the Budget Holders?

The Budget Holders are the people in post who head departments which are designated by the Force. Each Budget Holder has an allocation page of their designated budget later in this book. Unless authorised in writing by the Chief Finance Officer, persons temporarily acting in the capacity of the post shown, may not act as a Budget Holder as defined in Financial Regulations and may not agree virements. Authority will not normally be given for short periods of absence i.e.. less than a continuous period of three weeks. Review of each Budget Holder's budget will take place on a quarterly basis with the Head of Finance.

### Who are the Budget Managers?

The Budget Manager is the person entrusted with the day-to-day responsibility for managing the devolved budgets on behalf of the Budget Holder. The Budget Manager will be designated by the Budget Holder. (The Budget Holder can designate themselves as the Budget Manager if appropriate). Alongside the Budget Holder and Budget Manager a Budget Technician from the centralised Finance Team will assist in the administration of all devolved budgets.

#### For Reference

The Scheme of Governance which includes the financial Regulations for contracts can be found in the finance section of SharePoint.

### Can I Overspend the allocated budget?

Unless planned for in advance and agreed by the PCC, Financial Regulations do not allow the Chief Constable to overspend budgets. It must, therefore, follow that the devolved budget allocated to a Budget Holder may not be overspent without prior written approval from the Chief Finance Officer. This process is necessary to ensure that the Chief Constable complies with the Financial Regulations and is able to keep the PCC informed about the levels of spending during the year. There would, therefore, need to be very special circumstances for approval to be given to a Budget Holder to overspend the allocated budget. Any such approval would require documentation to be provided to the Chief Finance Officer so that this may be reported to the ELGB as part of the revenue monitoring process.

### **Can Income from Special Services be kept by the Budget Holder?**

Income can be received into the Force if policing services are provided over and above 'normal policing'. Due to funding pressures the Chief Constable instructed in 2009 that from then on, income received in this way remains a central resource. This resource may be made available to the Budget Holder later in the financial year dependant on the whole force position.

### **As a Budget Holder can I generate Income to fund expenditure?**

Where a Budget Holder specifically seeks to attract extra income to fund a specific item of expenditure the Chief Finance Officer needs to be notified of this intention before the income is raised. Approval in writing may, therefore, be given to use up to 100% of the income for the specific purpose generated. It should be noted that whilst invoices may be raised to obtain payment, and a debt chasing procedure is in place. It may sometimes be the case that the debt is not paid. Budget Holders may not commit expenditure of anticipated income before payment is received.

### **What if someone in my team has a great idea for a project?**

First visit - Programme office (SharePoint.com). This will tell you the process to follow to get your idea formally acknowledged by the Force and what is required by the organisation to follow this up.

### **What does a Budget Holder need to record?**

Budget Holders need to maintain adequate records of their expenditure and income received during the year, especially any spending on major incidents or events. The centralised Budget Technician team within the Finance Department will help by setting up accounting codes that will capture such spending trends. Budget Holders are encouraged to request additional services from the Finance Department when they are aware of issues occurring. Whilst records are important, and essential, care should be taken not to duplicate work. In many cases, full, accurate and up-to-date information can be obtained from the finance system Unit 4 Business World. Discussions with members of the Finance Department, at an early stage, will in most cases be helpful to all involved. It should be remembered that it will, in most cases, be the Finance Department that has to submit returns to the Home Office, PCC or other agencies.

### **What if new costs not previously budgeted for are identified?**

Where a decision to spend on staff, goods or services not previously allowed for in the budget results in growth, including recurring running costs, this must be accommodated within the total budget for that year and of future years. Where a post is introduced in one year it should not be assumed that it will be allowed for in future years' budgets. The presumption must be that it will have to be funded from the base budget allocation in following years unless the post has been agreed for growth by either the CC COG or OPCC ELT during the year. It may be the case that approval is given for growth but delayed until, the new financial year, starting in April, when funding is being considered. Growth items should be the subject of a business case and also included in the Force Management Statement for the area of business concerned. This will then be considered with all other growth items for inclusion in the next Mid Term Financial plan and then into the detailed budget. In circumstances where growth is required but not agreed a specific source of funding, usually from other lines within the Budget Holders own budget, must be identified before expenditure is incurred.

Financial regulations require the Treasurer and Chief Executive to be notified of any decisions taken during the year that will lead to an increase in revenue costs of more than £25,000 in future years.

### **What should be included when calculating growth costs?**

If growth in staffing costs are being considered it is essential that all costs are identified, therefore, all reports should ensure the following costs are included:

- Basic Pay
- National Insurance

- Superannuation
- Allowances
- Travelling Expenses
- Training needs
- Furniture and Equipment
- IT and Communications.

Mid-point costs should be used for any calculations, these are held by the Finance Department. Allowances should include any unsocial or shift allowances, whilst travelling expenses must include any ad-hoc and regular payments. If other allowances payable such as unsocial shift allowances or overtime are significant, these costs, must be included and the National Insurance costs recalculated as 10% of the total costs, and Superannuation at 20% of the total cost.

The cost of salaries and their on-costs can be complicated. It is therefore, a requirement that where the total number of FTE's is to be increased in any department, that not only the advice of the People Services department is sought, but also that of the Head of Finance. This will also give the Finance Department the opportunity to ensure that appropriate funding is available.

All Police Officer Pension costs must be included. From April 2019 the Police Officer Pensions Regulations requires the Chief Constable to pay over 31% of ALL police officer pensionable pay. The Home Office provides a specific grant towards this 31%, of £1m for this financial year. This is paid into the police officer pension fund which finances the payments made to pensioners each month and also the lump sum commutations payable on retirement.

The Chief Constable will pick up a one-off cost for all police officers retiring under ill-health arrangements. The cost will be two times the average annual pensionable pay for the individual. This cost will be charged to a revenue budget, which has sufficient funds for four individuals to leave via ill-health per annum. It is, therefore, important that People Services consider the financial impact of decisions made. On a regular basis the Finance Department should be notified of the number of staff who are likely to retire under ill-health arrangements.

Within the consideration to increase staff the impact on space must also be considered and whether there is sufficient room within the department to accommodate any new staff posts. Alongside this, the availability to train, recruit and provide IT for the staff must be considered in any business case.

People Services will not recruit any posts through the new electronic system Oleo without confirmation from the Finance Department that funding is available. Therefore, failure to notify the Budget Technicians or Head of Finance initially, will lead to delays in recruitment.

If a reduction or restructuring of staffing is being considered the same costing rules apply. It should be noted that savings can accrue in year one through delaying recruitment activity, however, it is a full year's costs that should be the test. Special care should be taken when changing the roles of an FTE to ensure that any additional costs attracted by the new role such as unsocial hours, weekend working or on-call are fully costed for full consideration. Once ratified, changes should be notified to People Services so that HR systems and Establishment can be updated. Small changes are within the remit of the Budget Holder to undertake as and when they see fit, but a full business case will be required for any large-scale review or restructure.

Under the savings programme all staff vacancies are initially ring fenced for redeployment opportunities. This reduces the need for redundancies but does often lead to slippage in filling vacant posts.

In 2018/19 the force replaced SAFF with Unsocial hour's payments (as defined by the national police staff handbook.)

### What is the Special Services Rate?

The Special Services rate is the rate used for charging out police services. Specific rates are used in this instance, since the Force has to recover a percentage of its overheads. The charging for Special Services policy defines the rates to be used and guidance on invoicing. The expectation is that this rate will be used for the majority of work undertaken. **Any abatements to this charging are required to be referred through the Finance Department to the OPCC for agreement, in line with the delegations set out in the 'Charging for Special Police Services' policy.** This policy can be found in the Finance section of share point. Each year the charges for special services are increased in line with pay increases. It is advised that Budget Holders seek the advice of their Budget Technicians before agreeing or discussing charges with third parties.

### What Does a Virement Do?

A virement is where money allocated to one Budget Holder is moved to another Budget Holder. This is opposed to a budget movement, which is a movement within a Budget Holder area or reprofiling of expenditure across the year. Vired funds then become under the control of the receiving Budget Holder. It should be noted that virements do not increase the overall force budget they just modify its allocation.

Financial Regulations request that all virements above £100,000 are signed off by ELGB. For clarity this does not include virements undertaken to correct miscoding's or changes in the coding structure. It also does not include virements carried out at a detailed level once savings are verified. Any virements carried out in line with reserves are reported at year end in the outturn report and as such do not require specific individual ELGB approval.

### Who can authorise a Virement?

<b>£0 - £20,000 – Fully Devolved</b>	Budget Holder
<b>£20,001 - £100,000 – Fully Devolved</b>	CFO, seeking ELGB approval if involving a change of policy.
<b>£100,001 – upwards – Fully Devolved</b>	ELGB via CFO in writing
<b>All Devolved ring-fenced budgets</b>	CFO who will seek appropriate approval

During the period where there is not an elected PCC the CFO will consider and will discuss with Chief Executive the merit of virements above £100,000.

### Where can I code income to?

All income must be coded to an income code and not as an offset on an expenditure code. If this becomes material, virements should be requested to transfer budgets from the income line to the relevant expenditure line. Not following this procedure will cause a significant problem with the annual force external audit.

## Budgetary Control

### How is the Budget scrutinised?

Check and test of budgetary control is in place through internal and external audit. They provide assurance to the PCC and CC that those controls are in place and working. In 2022/23 the Finance Department have undergone an ERP audit with 5 recommendations coming out of this piece of work and an Accounts Payable audit both receiving reasonable assurance. This should be viewed in the light of the fact that the force have within this year continued to deliver an ERP system and associated data, which has seen People Services systems join up with the Finance system and the impact this has had.

### How is the Budget managed?

The Budget Holder for an area is responsible for the management of that areas budget allocation. Costs will be coded directly to the Budget Holder's budget. Assistance will be given in financial information interpretation by the Finance Department in the form of timely management reports, regular visits and answers to ad-hoc queries. Budget Technicians will monitor the budgets on a monthly basis and raise by exception issues found. To ensure that there is sufficient early warning of any budgetary issues, quarterly review meetings take place between the Budget Holder, Budget Technician and Head of Finance. The timetable for this is:

Month of Meeting	Period of Review	Type of Meeting
July	April to June (3 months)	Quarterly Review
October	April to September (6 months)	Quarterly Review
January	April to December (9 months)	Quarterly Review

A special meeting may be called by the Budget Holder or Chief Finance Officer at any time during the year, if either party considers this necessary. This may include meetings of all Budget Holders together.

A consolidated report of the whole force position will then go to COG and ELGB on a bi-monthly basis in the form of a traffic light Budget Monitoring Report.

### How is Overtime Managed?

Overtime will feature specifically in budget monitoring to ensure problem areas are identified early so management can respond swiftly putting in processes to stop overspends. It is CRITICAL that proactive management continues in this area. Budget Holders will be held responsible for any overspends.

In 2022-23 an overspend of £0.740m occurred on Officer Overtime. This has attracted the attention of both the Chief Constable and the PCC. The overspend was mainly in 3 areas – Crime, Firearms and County Hub.

- a) In response to this, new guidelines for Operations Crime overtime were introduced last year to improve governance. Additional funding of £0.200m was allocated to the Crime ACC, this is expected to be vired out to Crime Department Heads during the year on completion and authorisation of requests.
- b) Also an extra £0.100m was provided to County to assist in policing the large geographically challenging area.
- c) And an extra £0.300m of specific grant funding has been allocated to Ops Support for Firearms Overtime.

The welfare impacts of these increases are managed through strategic boards.

Basic overtime management principles applicable to all include;

- All overtime must be allocated to an overtime code, this will ensure that all overtime can be accounted for. Unallocated inputs will return to the individual for rectification.
- All overtime must be authorised by a rank senior to that undertaking the overtime before it is incurred. Consideration of whether the overtime is required should be part of this authorisation process.
- All overtime costs and budgets must be allocated to the individual department that is most able to control the incident/area.
- Budget allocations should be agreed for each incident.
- Overtime incurred due to vacancies should be financed by a compensating underspend in basic pay. Virements for this will be dependent on the whole force financial position.
- Overtime and other budget spending will be considered as part of the annual performance of all individuals, from the bottom to the top of the organisation. This will improve accountability and cost consciousness.

**What if I have to run an operation which is above my budget?**

The ACC holds a contingency budget of £300,000. The majority of this budget is required to fund major incident costs. As the year progresses the ACC's may decide to use part of this budget to fund proactive operations, this is reliant on funds being available. If significant funds are used early in the year to fund major incidents it will be unlikely that funds will be available for proactive work.

**What Finance System is used?**

The Unit 4 ERP system was implemented in 2021/22 which has seen the 'old' Agresso Finance system, used since 2012, join up with HR modules to create the ERP. This encompasses Payroll, Management Accounts, Accounts Payable, Stores and interfaces to SailPoint and GRS the Force duties system. Further expansion of the system is due for delivery within 2023/24.

## Specific Budgets

### How was the Police Officer Pay Budget built?

The budget has been set based on the calculated cost of named officers and not mid-point scale, also at 1FTE per officer to reflect the nature of their employment. This means that the assumption is of actual cost which reduces any underspends at year end. Budget Holders have been given the opportunity to agree establishments at the end of 2022 and communicate known changes to that establishment which affect this current year's expenditure.

A vacancy Factor of 2% is built into the pay, NI and superannuation headings.

A pay award of 3% for September 2023 has been assumed in general. This may be subject to change due to the volatility in this area of the economy.

The budget is non-devolved and therefore, requires the approval of the CFO for virements.

Changes in Police Officer numbers are approved by the Chief Constable at COG, with recognition of any caveats placed on officer numbers by the PCC and the Home Office. It is expected that Budget Holders will work with People Services to allocate officers according to establishment through such mechanisms as Resource Management Panel. If a saving is occurring in one department, due to vacancies, whilst an overspend is occurring elsewhere, this variance will be managed centrally by the Finance Department. Wherever possible the actual position should reflect as closely as possible the budgeted establishment.

Civilianisation savings made in previous years will not accrue to devolved Budget Holders (Unless agreed by the Chief Finance Officer as part of an establishment review). Savings produced by additional civilianisation/WFM during the financial year will initially be held by central finance. The savings will then be allocated with agreement by the Chief Finance Officer to the efficiency savings target or an area of growth recognised as a priority. Savings on WFM can only be released when total police officer numbers reduce below the budgeted level. As police officers cannot be made redundant, these savings are normally reliant on officers retiring from the service. It is therefore, *essential* to check the level of officers *before* using anticipated savings for other purposes.

Allowances such as housing, rent, unsocial hours and on call have been set on levels of actual claims during the previous year and are designated devolved ring fenced.

### How was the Support Staff Pay Budget built?

The budget is calculated using the establishment as at September 2022, adjusted by any changes agreed as part of the budget setting process. Funding is set at actual cost not mid-point with and a pay award of 3% in September 2023 being assumed. The vacancy factor has been increased in this year's MTFP so a percentage of 5% has been used. No budget is set for Agency staff as the expectation is that the funding for these staff will come from the relevant support staff lines.

Increments and regrading have to be funded from existing budgets. There is no contingency for this purpose during a financial year. Whilst increments will be considered when determining future budgets, the additional costs brought about by regrading cannot be guaranteed without identifying compensating savings elsewhere in the budget.

The Support Staff budgets are totally devolved and this, therefore, provides a certain amount of flexibility regarding the employment of support staff. Budget Holders should, where possible, keep the number of established FTE stable. Consideration of FTE numbers should include agency staff working in that area. The FTE can be amended as long as consideration is given to the financial consequences of doing so.

### **How was the Overtime Budget built?**

The Force considers overtime to be the means of last resort. Over the last several years, costs in this area have increased and continue to rise. Funding was made available in the 2021/22 MTFP to increase the overtime budget in recognition of the significant pressures in this area. The budget set will still be tight and does not take away the requirement of increased budget management in this area which is ongoing.

Focus on overtime has risen and needs to remain for two purposes:

- To manage the welfare and wellbeing of officers/staff
- To ensure appropriate governance of this significant cost.

The bank holiday overtime budget is based predominantly on minimum staffing levels across the organisation where there is a demand for policing on a public holiday. In some circumstances minimum levels may not be sufficient to manage the expected demand, therefore, resources are increased accordingly i.e. CPT on a Good Friday. Consideration of the extra bank holiday for the King's coronation has been taken into consideration.

### **Level of Financial Reserves**

To ensure ongoing financial viability it is important that the Police and Crime Commissioner continues to maintain a suitable level of reserves. Whilst there is no general guidance on what represents a suitable level of reserves in percentage terms, it is important to consider the various risks to be faced when coming to a view on reserve levels. It is the view of the Chief Finance Officer (for the PCC and Chief Constable) that general reserves should not be used in 2023/24 to support day to day expenditure given: the level of funding uncertainty in future years due to Covid economic support and other factors (where the grant allocation has not been confirmed by the Home Office); localisation of council tax benefit; rising costs and council tax capping limits. Reserves should only be used to invest in capital expenditure or invest in projects which will lead to clear efficiencies.

The Police and Crime Commissioner will set aside sufficient sums in earmarked reserves as it considered prudent to do so. The PCC Chief Finance Officer will be authorised to establish such reserves as are required, will review them for both adequacy and purpose, and report on a regular basis to the Police and Crime Commissioner.

## Procurement of Goods and Services

### What are the aims of purchasing?

Purchasing aims to support the objectives of the Force whilst achieving the best possible value at the lowest possible administrative cost. This does not necessarily mean purchasing goods and services at the lowest price. The Force will also consider the quality, sustainability of sourcing and its environmental impact. The quality of the goods and services must also satisfy the needs of the Force and controlling legislation.

### How is purchasing for the Force delivered?

Wiltshire Police are part of a five-force partnership which delivers any procurement with a value exceeding £50,000 (for all five forces) in line with national value for money expectations. Presumptions are that through economies of scale, and national call-off contracts, unit costs and administration will reduce for all forces. The lead force for the South West Police Procurement Service (SWPPS) is Devon and Cornwall. Whilst they employ all the staff in the SWPPS, individuals are located across the region. Each force has a specific individual nominated as their Client Advisor who advises the force on smaller value procurements or identifies the relevant procurement officer in the SWPPS who can assist. The Chief Finance Officer is a member of the regional steering board of the SWPPS, therefore, ensuring Wiltshire Police's interests are not overlooked.

**NOTE:** The procurement of goods and services by the Force will never infringe legislation and will conform to the highest ethical, non-discriminatory, social and environmental standards.

Purchases under £50,000 (for all five forces), which are required by Wiltshire Police will be undertaken by the Finance Assistants within the Finance Department. They will identify the most efficient method of obtaining those goods or services.

The financial system (Unit 4 ERP) will be used by the Force to procure goods and services from approved suppliers. All orders are identified as commitments against budgets.

Procurement cards are issued to Senior Officers and some Budget Holders, with designated specified suppliers. Orders do not need to be raised when using the procurement card, however, receipts need to be kept and reconciled against the monthly procurement card statement and then returned to the Finance Department by the 25<sup>th</sup> of each month. Approved use of procurement cards is detailed in the guidance issued with the cards.

### How do I place an order?

Purchase orders are the only method for ordering goods and services (apart from when using procurement cards with restricted suppliers). Purchase orders are only raised electronically via Unit 4 ERP. They are raised after an order requisition, with all the relevant descriptions, costs and coding have been authorised by a Budget Holder/Manager. All orders are raised by the Finance Department. **Any other route for purchasing is against Financial Regulations and will be treated extremely seriously and is likely to result in disciplinary action.**

### Who can request/place Purchase Orders?

Only designated Budget Holders/Managers can request an order for goods or services and, therefore, other members of staff should refer to their Budget Holder/Manager for advice. The Finance Department will keep an up-to-date list of those staff authorised to place orders and the level of spending delegated to them. Under no circumstances should staff circumvent the delegation list as this is **against Financial Regulations**.

**NOTE:** Invoices received for the payment of goods purchased in any other way will not be processed for payment unless a report detailing the exceptional circumstances is submitted. **This may result in the items purchased having to be paid for by the person ordering it.**

### Who can authorise Procurement and Contracts over £25,000?

All purchases and contracts with a value above £25,000 either in the first year or over a number of years, require written authorisation by the Chief Finance Officer. If the Chief Finance Officer is absent for more than two consecutive days the Head of Finance with referral to the SWPPS nominated Client Advisor, where necessary, may authorise in their absence.

### High Level Procedures

The high-level procedures to be followed are contained in the Financial Regulations, Contract and Procurement Regulations and the Scheme of consent. Financial regulations, the procurement strategy and the procurement policy can be found in the finance section of Share Point.

### ALL PURCHASING WILL BE IN ACCORDANCE WITH THE PUBLISHED POLICY, PROCUREMENT AND CONTRACTS.

### Who is responsible for Purchasing?

The Chief Finance Officer has overall responsibility for procurement with the ERP Operations Manager responsible for day-to-day arrangements surrounding the use of both the SWPPS and the Finance Assistants.

### What Suppliers Can I use?

Only approved suppliers will be used, and new creditors will only be set up on Unit 4 ERP through the agreed process. Without approval from the Finance Department it will not be possible to place an order or pay creditors.

### Who can give me Purchasing Advice?

Advice about the purchase of goods and services should be sought as per the table below:

<b>Less than £50,000 across the 5 Forces</b>	<ul style="list-style-type: none"><li>• Finance Department</li><li>• ERP Operations Manager</li><li>• Finance Assistants</li></ul>
<b>More than £50,000 across the 5 Forces</b>	<ul style="list-style-type: none"><li>• SWPPS Client Advisor for Wiltshire</li></ul>

**NOTE:** Budget Holders must always discuss their procurement needs with the Central Procurement section before trying to source the goods or service themselves. This saves individuals and the organisation time and money.

## Specific Purchasing Guidance

Area	Guidance
<b>Goods and Services</b>	<p>These will be sourced in line with the regional procurement strategy. This will result in a mix of contract types. Sustainable sourcing will be considered. This is the opportunity for local sourcing; however, affordability may have a significant effect on the viability of this. The Finance Assistants and the SWPPS's Client Advisor will always be available to advice on procurement routes.</p>
<b>Procurement Card Purchases</b>	<p>Where a company procurement card has been provided to an individual or Budget Holder these are for personal use by that individual and should only be used with the suppliers specified in the Barclaycard User Guidelines. They are not provided with the intention of circumventing the correct purchasing procedures, purchase order route or assisting disaggregation, which will not be acceptable under any circumstances. In extreme urgency a procurement card is held by the ERP Operations Manager.</p>
<b>Procurement of travel and accommodation</b>	<p>All requests for travel related services should be submitted via the Finance Assistants. This includes train tickets, accommodation and plane fares. (Hire cars are undertaken by the Fleet Department). The correct request forms can be accessed through the Finance share point site. All purchasing in this manner must comply with the Business Expenses and Travel policy. Only in exceptional circumstances should individuals use their own force credit cards to procure these services.</p>
<b>Procurement of other goods and services via the internet</b>	<p>The use of the internet for the procurement of goods and services must not be to circumvent Force procurement procedures. It should only be used where suppliers dictate this as the method of purchase. Where this applies, the Budget Holder/Manager must contract the Finance Assistants for the next stage in the process providing the following information.</p> <ul style="list-style-type: none"> <li>• The cost involved</li> <li>• The reason why best value is obtained from procurement across the internet.</li> <li>• The cost centre and account code to be charged.</li> </ul> <p>For internet purchases over £10,000 authorisation is required from the Head of Finance or Chief Finance Officer before any purchase is made.</p> <p><b>The financial thresholds for quotations still apply to any procurement via the internet.</b></p>
<b>Mobile Phones</b>	<p>The ICT team manages both the procurement and transfer of mobile phones between Budget Holders.</p> <p>Mobile Phones are allocated to posts. A phone and number should only be transferred with an individual if agreement from both Budget Holders is obtained.</p>

	<p>In 2018/19 a new Vodafone contract was implemented. Phone allocation will be determined centrally by the Strategic Workforce Planning Lead. Issue of phones will consider other means individuals have to make and receive calls i.e. Teams.</p>
<p><b>Foreign Purchases</b></p>	<p>Where there is a requirement for goods and services to be obtained from abroad, authorisation will only be given where it can be satisfied that the goods or services cannot reasonably be obtained in this country.</p> <p>When goods or services are to be procured from a foreign source the payment method must be considered. Payment by BAC's, raised through the normal purchase order/invoice procedure is not accessible. This leads to a foreign transaction being completed by the bank which encounters a fee and a large amount of administration. To reduce this cost and administration, payments by the ERP Operation Manager's procurement card can be made. Any fees incurred due to this process will be picked up by the Budget Holder purchasing the item.</p> <p><b>It should be noted that a credit limit is applied to the card and amounts of high value still need to be paid for, via bank transfer.</b></p>
<p><b>Uniform and Clothing</b></p>	<p>All ordering of uniform and clothing must be processed by the central supplies function with the approval of the Supplies Manager. This will ensure the purchase of only approved clothing and the use of approved purchasing routes.</p>
<p><b>Vehicles, IT, Specialist Equipment and changes to the Estate</b></p>	<p>Specialist Mangers responsible for these areas are available and their assistance should be sought before placing any orders. Failure to do so may result in the items required not being purchased.</p> <p>Future running and maintenance costs must be identified and included in the appropriate year's budget.</p> <p><b>The completion and submission of a Purchase Requisition must not be taken as authorisation for the purchase. Authorisation is only given once a Purchase Order has been issues.</b></p>

## Can I buy a Drone?

Of particular note in recent financial year has been the requests to purchase drones. The following is the advice given by the Force:

No individual or department in Wiltshire Police may operate drones without first being issued with a written standing authority in accordance with the Drones Governance Procedure. Written standing authority can be issued to an individual or department, they typically last for one year and can only be issued by the Superintendent HQ Operations. There is an application procedure which must be followed to obtain a standing authority, this procedure can be commenced by the SSO for HQ Operations. Any purchase relating to equipment or training for drones (Also known as UAS) should not be authorised in the absence of a current standing authority for the use of drones for that department or for an individual on that department. A copy of a standing authority is held by HQ Operations Superintendent's SSO.

## Quotations, Tenders and Contracts

### Who Manages the Procurement Process?

The procurement process will be managed by the Finance Assistants (in association with the SWPPS). For any purchases of £500 or more the Finance Assistants should be supplied information on what is required and any possible suppliers. They will then research the market, propose the procurement route and raise the purchase order.

Where the total costs of the goods or services are anticipated to be in the region of £20,000 or above, the Finance Assistants must refer the procurement to the SWPPS. After review, a decision will then be made to carry out the procurement via a regional or local process. This applies to both quotations and tenders.

### What are the Financial Quotation Thresholds?

Procurement Value	Minimum Number of Quotations
Not exceeding £500	1 – May be verbal, but preferably written
£500 to £5,000	1 – must be in writing
£5,001 to £20,000	3 – must be in writing
£20,001 and above	Refer to the SWPPS

More quotations should be sought where there are a large number of suppliers in the market, a number of companies may decline bidding or new supplier often enter the market.

### What are the Financial Tender Thresholds?

Procurement Value	Minimum Number of Quotations
Over £20,000	Refer to the SWPPS at planning stage
Over £100,000	The Public Contracts Regulations 2006 and EU Regulations may apply – refer to the SWPPS

### Who can sign Contracts and Agreements?

**ALL** Contracts under seal can only be signed by the PCC's Chief Executive, this will be arranged by the Finance Assistants.

Contracts above £25,000 can **ONLY** be signed by the Chief Finance Officer. If the Chief Finance Officer is absent for more than two consecutive days the Head of Finance may sign in their absence.

Any Contracts for goods or services over £500 must be referred to the Finance Assistants for signature before the goods or services are ordered.

**Are Purchase Orders always required?**

In general the policy is that purchase orders are required, however, for certain suppliers such as utility companies they are not required and a list of those suppliers is held by the Finance Department. The Unit 4 ERP system will use revised procedures for these identified suppliers.

**What should I do with an Invoice?**

Invoices should be forwarded to the Finance Department in a timely manner to ensure payment dates are complied with. This will be checked frequently, with Budget Holders required to supply in writing, reasons for non-compliance. The 'Late Payments Act' is the governance regulating such payments.

**What facility is there for very small purchases?**

Small purchases can be made from the Imprest account in certain circumstances, for example:

- Extreme operational emergencies
- Minor payments not exceeding £100 with suppliers who are expected to be used in a one-off circumstance and who are currently not set up as approved suppliers on the finance system. This, however, should be an exception.
- Other operational purposes agreed by the Head of Finance.

The central Finance Department imprest account will be used in accordance with the above but also to pay suppliers who will not accept a BAC's payment. In this circumstance alternative suppliers will be investigated. All new suppliers will be required to accept BAC's payment to obtain orders from Wiltshire Police. Due to the nature of imprest accounts, they are frequently audited. During audit the use of the account is scrutinised along with the cash balance held.

## **Buildings Maintenance**

### **Who looks after our Buildings?**

There are three areas of buildings maintenance, Assessed Needs, Unplanned Maintenance and Service Contracts and the budgets for these are built in different ways. The Head of Facilities Management has responsibility for running these budgets. A Property consultant works alongside the Estates Department to assist with professional advice and achieving best value.

### **Assessed Needs**

- Early in the financial year conditions surveys are undertaken of all the estate to validate the priority of works required.
- A plan is then formed based on proposals by the property experts in consultation with local staff. The plan is limited by what budget is made available.
- Orders are then let, with the assistance of the Property Consultant, throughout the year, in batches. This smooths the amount of work undertaken and spending over the year, but more importantly allows flexibility for unplanned maintenance which is required.
- Location codes are used to track spending on individual sites or buildings to give the required management information.

### **Unplanned Maintenance**

- Expenditure is on urgent works that need to be completed during the year and where it would not be appropriate to wait for the work to be funded under assessed needs.
- These funds may be used for improvement works.

### **Service Contract budgets**

- Where departments request improvements that result in increased service contracts they will be required to fund the cost. If unsure of any increases, consultation with the Facilities Department should take place. This is achieved in the accounts through virements in the first year which are made into permanent base budget changes in future years.

In addition to the above budgets The Head of Facilities Management has responsibility for the Swindon PFI budget. This facility became operational in 2005 and is paid for by the PCC on an annual basis. This includes the provision of services such as catering, cleaning, caretaking, repairs and maintenance of furniture. The annual payments are funded through:

- Special Grant
- Reduced contributions to capital
- Costs transferred to the new provider
- Savings made by the initial merging of two sections.

The Head of Facilities Management also holds the Minor Works Capital Budget and has responsibility for any professional fees linked to estate work.

## **Self Employed Contractors (IR35 Personal Service Companies)**

### **Are there special rules for self-employed Contractors?**

From April 2017 the Government introduced a legislative change which places legal requirements on organisations.

A Personal Service Company is typically a limited company that has a sole trader who owns most of the shares. They generally supply professional services to end user clients, either directly or via an agency. The professional services are delivered by the contractor who is also the owner and director of the business. Legislation has now been changed to ensure that the correct level of Class 1 National Insurance contributions are paid on behalf of these individuals and that they are protected from clients trying to avoid the risks that accompany employment.

From April 2017 we need to identify suppliers which fall into the IR35 category. Identification is sought by checking the following 3 principles:

- Control, what degree of control the client has over what, how, when and where the worker completes the services.
- Substitutions, are personal services by the worker required or can the worker send a substitute in their place?
- Mutuality of Obligation, mutuality of obligation is a concept where the employer is obliged to offer work, and the worker is obliged to accept it.

Other factors considered to determine whether suppliers are caught by IR35 include the contract type, whether the supplier is taking a financial risk, if the supplier is 'part and parcel' of the engagers organisation, being in business alone and provision of equipment.

When an IR35 position does apply the deemed payment must be calculated. This means that PAYE is deducted plus 5% and pension contributions. What is left after this must be treated as if it were a salary from an employer. Due to the complexity surrounding this the calculation MUST be completed by the Finance Department. Hence, the cost of using an IR35 category contractor will roughly be 35% on top of the hourly rate charged by the contractor. This is the figure that should be utilised in any costing or reports submitted.

The Finance Department has access to an online toolkit which can assist with determining whether IR35 applies. The outcome may affect the ability of the Force to use this supplier. If a Budget Holder is considering using a self-employed contractor advice MUST be sought in advance from the Finance Department.

# REVENUE BUDGET 2023/2024



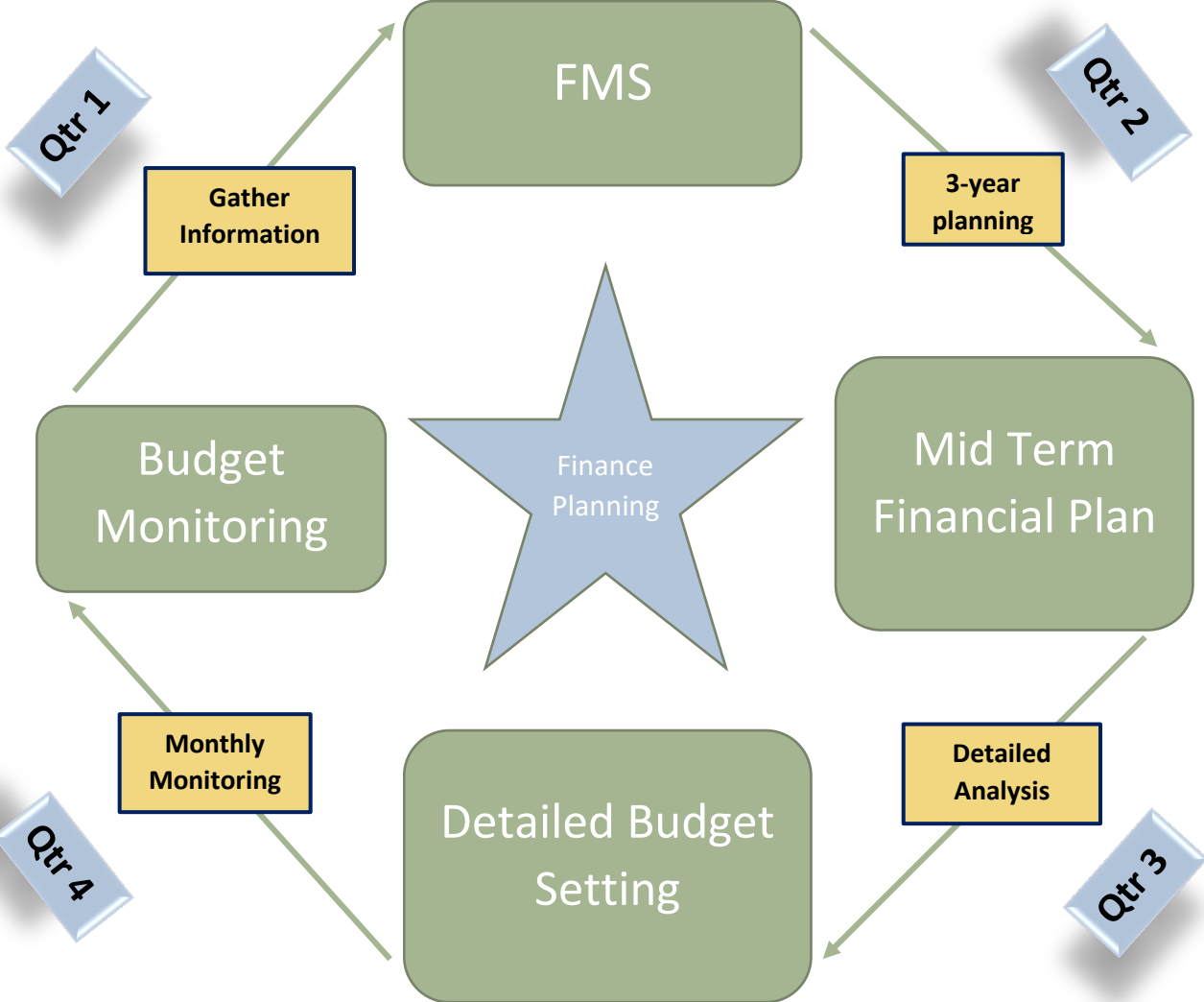
## Glossary

Term	Meaning
<b>Agresso now Unit 4 ERP</b>	The Force's ERP system from August 2021. This system includes payroll, payments, stores, general ledger and HR and has been created from adding HR to the existing Agresso system.
<b>Budget Holder</b>	Budget Heads responsible for the management of their budget ( <a href="#">see page 17</a> ).
<b>Budget Movement</b>	The movement of budgeted funds within a budget area.
<b>CC</b>	Chief Constable
<b>Deminimus</b>	The level of spending where no formal approval from the CFO is required.
<b>Disaggregation</b>	The separating of a purchase into two or more orders to artificially reduce the order value.
<b>ELGB</b>	Executive Leadership Group Board. A high-level board chaired by the PCC which approves budget allocations and capital plans.
<b>CFO</b>	Chief Finance Officer, also referred to as the Chief Constable's ACO Finance and Logistics. The current CFO provides the section 151 services to both the PCC and Chief Constable.
<b>CSF Grant</b>	The Community Safety Grant now allocated by the PCC. In previous years this was given to councils to allocate.
<b>Capital Programme</b>	A rolling programme which can be added to or reduced in year. Items are added with PCC approval through the CFO at ELGB, subject to sufficient finance existing.
<b>ELT/COG</b>	Executive Leadership Team or Chief Officer Group Formerly SCT.
<b>ERP</b>	Enterprise Resource Planning.
<b>FMS</b>	Force Management Statements. HMICFRS set mandatory statements detailing management information.
<b>FTE</b>	Full Time Equivalent
<b>Financial Regulations</b>	Part of the PCC's and Chief Constables scheme of Governance approved March 2023 available on share Point.
<b>MTFP/S</b>	Medium Term Financial Plan or Strategy.
<b>OPCC</b>	Office of the Police and Crime Commissioner.
<b>PCC</b>	The publicly elected Police and Crime Commissioner. Preceded by the Wiltshire Police Authority (WPA) in November 2012. New term of office started 12 <sup>th</sup> Nov 2022.
<b>PFI</b>	Private Finance Initiative.
<b>Precept</b>	Income collected by Wiltshire Council and Swindon Borough Council via Council Tax and paid over to the PCC.
<b>RMP</b>	Resource Management Panel. The panel who decide primarily Police Officer postings.
<b>Treasurer</b>	Also known as the PCC's CFO.
<b>SSO</b>	Strategic Support Officer
<b>SWPPB</b>	South West Police Pension Board. Implemented in 2016 as governance for Regional Police Pensions.
<b>SWPPS</b>	South West Police Procurement Service. Implemented from April 2012, this amalgamated the procurement staff of Wiltshire, Dorset, Gloucestershire and Devon and Cornwall. In 2021 Avon and Somerset joined the service. This unit is expected to deliver efficiency savings by increased procurement power and reduced administration.
<b>Vacancy Factor</b>	The percentage of pay deducted from the overall pay budget to reflect the expected level of force wide vacancies at any point in time.
<b>Virement</b>	The transfer of funds from one Budget Holder area to another.
<b>Vision Wiltshire</b>	The efficiency programme set up in 2009 by Wiltshire Police with the target to deliver significant efficiency savings between 2010-11 and 2014-15 via both local and collaborative projects.

**WFM**

Work Force modernisation. The review of processes often leading to the transfer of roles from a Police Officer post to a Police Support Staff post leading to cashable efficiency savings. Differentiating from civilianisation due to the process review.

# Financial Planning Cycle



## Summary Revenue Budget 2023/24

Chief Constable and Policing	Not Devolved £	Devolved £	Total £	%
Chief Constable	1,405,123	902,730	2,307,853	2%
Swindon Hub	11,461,962	2,066,927	13,528,890	9%
County Hub	17,643,427	4,030,975	21,674,402	15%
<b>Neighbourhood Harm Reduction</b>	300,829	1,044,258	1,345,087	1%
Geographical Crime	7,512,580	3,369,577	10,882,156	7%
PPD & Safeguarding	5,460,457	3,654,679	9,115,135	6%
Crime Standards & Justice	893,993	5,668,569	6,562,562	4%
Contact Management	2,050,877	8,124,915	10,175,792	7%
Professional Standard	622,776	758,350	1,381,126	1%
Intelligence	1,971,350	2,941,358	4,912,708	3%
HQ Crime	4,753,113	1,292,127	6,045,240	4%
Forensics	273,800	3,098,930	3,372,730	2%
Collaboration (Blackrock)	1,035,967	44,525	1,080,492	1%
Specialist Operations	6,514,541	2,636,564	9,151,105	6%
Tri Force	621,215	-265,416	355,799	0%
Collaboration (MCIT)	882,291	835,048	1,717,339	1%
Ill Health/Injury Pensions	948,000	0	948,000	1%
Main Force Funding	-1,000,000	0	-1,000,000	-1%
<b>Total Chief Constable and Policing</b>			103,556,416	71%

Enabling Services	Not Devolved £	Devolved £	Total £	%
Stores	0	904,541	904,541	1%
Estates and Buildings	5,289,520	2,014,968	7,304,488	5%
People Development	1,637,647	2,885,308	4,522,955	3%
People Standards & Support	851,965	2,145,633	2,997,598	2%
Occupational Health	100	531,608	531,708	0%
Health and Safety	100	203,062	203,162	0%
Information Management and Assurance	500	1,027,510	1,028,010	1%
Corporate Communications	950	911,386	912,336	1%
Improvement and Change	3,550	1,716,890	1,720,440	1%
Finance	1,155,805	1,275,513	2,431,318	2%
IST Contract Management	405,945	10,243,811	10,649,756	7%
Fleet	-2,012	1,623,609	1,621,597	1%
<b>Total Enabling Services</b>			34,827,909	24%

Office of the Police and Crime Commissioner	Not Devolved	Devolved	Total	%
OPCC (Inc Interest on balances)	1,595,678	6,071,081	7,666,759	5%
<b>Total OPCC</b>			7,666,759	5%

Chief Constable and Policing	Not Devolved £	Devolved £	Total £	%
<b>Total Budget</b>	<b>74,292,048</b>	<b>71,759,036</b>	<b>146,051,084</b>	<b>100%</b>
	<b>51%</b>	<b>49%</b>	<b>100%</b>	

## Wiltshire Police and Crime Commissioner Budget 2023/24

<b>Objective analysis</b>			
	Not Devolved £	Devolved £	Total Budget £
<b>Chief Constable and Policing</b>			
Chief Constable and Policing	62,404,300	40,204,115	102,608,416
Citizen in Policing	0	0	0
Ill Health/Injury Pensions	948,000	-	948,000
<b>Sub Total</b>	<b>63,352,300</b>	<b>40,204,115</b>	<b>103,556,416</b>
<b>Enabling Services</b>			
Enabling Services	9,344,070	25,483,839	34,827,909
<b>Sub Total</b>	<b>9,344,070</b>	<b>25,483,839</b>	<b>34,827,909</b>
<b>Office of the Police and Crime Commissioner</b>			
OPCC Costs	2,980,543	6,071,081	9,051,624
Less Income (Grant, Investment/Interests)	-1,384,865	-	-1,384,865
<b>Sub Total</b>	<b>1,595,678</b>	<b>6,071,081</b>	<b>7,666,759</b>
<b>TOTAL NET EXPENDITURE</b>	<b>74,292,048</b>	<b>71,759,036</b>	<b>146,051,084</b>

<b>Subjective Analysis</b>			
	Not Devolved £	Devolved £	Total Budget £
<b>Chief Constable and OPCC Combined</b>			
Employee Costs	67,402,679	52,964,375	120,367,054
Running Expenses	13,682,526	21,177,425	34,859,951
Capital Financing Costs	2,912,000	-	2,912,000
Less Income	-9,705,157	-2,382,765	-12,087,921
<b>TOTAL NET EXPENDITURE</b>	<b>74,292,048</b>	<b>71,759,036</b>	<b>146,051,084</b>

<b>Financing of Net Expenditure</b>			
Police Core Grant	70,675,004	-	70,675,004
Legacy Council Tax Grant	5,234,833	-	5,234,833
Collection Fund Surplus	713,466	-	713,466
Council Tax Precept	69,427,781	-	69,427,781
<b>TOTAL FINANCING</b>	<b>146,051,084</b>	<b>-</b>	<b>146,051,084</b>

## Chief Constable Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	621,434			621,434
	Police Officer NI	84,911			84,911
	Police Officer Pension	175,977			175,977
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	52,950			52,950
	Police Staff Basic			422,276	422,276
	Police Staff NI			44,368	44,368
	Police Staff Overtime			-	-
	Police Staff Superannuation			70,818	70,818
	Police Staff Allowances			1,800	1,800
	Other Employee Costs	-		-	-
	Training Expenses			3,181	3,181
<b>Premises Costs</b>	Repairs and Maintenance			25,750	25,750
	Utilities Cost	-			-
	Rent and Rates	11,107			11,107
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			1,640	1,640
	Helicopter Costs			-	-
	Public Transport			3,651	3,651
	Staff Allowances			2,307	2,307
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			3,103	3,103
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		3,241	3,241
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			105,000	105,000
	Dog and Animal Expenditure			-	-
	Other Expenses	419,252		48,110	467,362
<b>Contracted Services</b>	Third Party Payments	2,304,493		218,494	2,522,987
	Capital Financing	-			-
	<b>Total Expenditure</b>	3,670,123		953,739	4,623,862
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	2,265,000		51,009	2,316,009
	<b>Total Income</b>	- 2,265,000		- 51,009	- 2,316,009
<b>TOTAL BUDGET</b>		1,405,123		902,730	2,307,853

## Office of Police & Crime Commissioner Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	500			500
	Police Staff Basic			1,614,116	1,614,116
	Police Staff NI			186,108	186,108
	Police Staff Overtime			-	-
	Police Staff Superannuation			249,902	249,902
	Police Staff Allowances			7,834	7,834
	Other Employee Costs	-		2,222	2,222
	Training Expenses			6,900	6,900
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	673			673
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			3,200	3,200
	Staff Allowances			10,064	10,064
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			500	500
	Catering Contract	-		846	846
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			278	278
	Computer Running Costs			61,880	61,880
	Dog and Animal Expenditure			-	-
	Other Expenses	67,370		144,048	211,418
<b>Contracted Services</b>	Third Party Payments	-		3,783,183	3,783,183
	Capital Financing	2,912,000			2,912,000
	<b>Total Expenditure</b>	2,980,543		6,071,081	9,051,624
<b>Income</b>	Interest / Investment Income	-	500,000	-	500,000
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income			-	-
	Grant & Income	-	884,865	-	884,865
	<b>Total Income</b>	-	1,384,865	-	1,384,865
<b>TOTAL BUDGET</b>		1,595,678		6,071,081	7,666,759

## Swindon Hub Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	8,010,360			8,010,360
	Police Officer NI	937,237			937,237
	Police Officer Pension	2,261,504			2,261,504
	Police Officer Overtime			253,093	253,093
	Police Officer Temp Duty				-
	Police Officer Allowances	252,362			252,362
	Police Staff Basic			991,027	991,027
	Police Staff NI			100,307	100,307
	Police Staff Overtime			-	-
	Police Staff Superannuation			182,550	182,550
	Police Staff Allowances			276,661	276,661
	Other Employee Costs	-		-	-
	Training Expenses			800	800
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	500			500
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			262,561	262,561
	Helicopter Costs			-	-
	Public Transport			1,200	1,200
	Staff Allowances			14,478	14,478
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			2,000	2,000
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		2,000	2,000
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			5,000	5,000
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		15,250	15,250
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	11,461,962		2,106,927	13,568,890
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			40,000	40,000
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	0		-	0
	<b>Total Income</b>	0		40,000	40,000
<b>TOTAL BUDGET</b>		11,461,962		2,066,927	13,528,890

## County Hub Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	12,334,610			12,334,610
	Police Officer NI	1,446,235			1,446,235
	Police Officer Pension	3,485,870			3,485,870
	Police Officer Overtime			509,792	509,792
	Police Officer Temp Duty				-
	Police Officer Allowances	374,711			374,711
	Police Staff Basic			1,911,567	1,911,567
	Police Staff NI			206,547	206,547
	Police Staff Overtime			20,295	20,295
	Police Staff Superannuation			355,113	355,113
	Police Staff Allowances			434,280	434,280
	Other Employee Costs	-		-	-
	Training Expenses			2,000	2,000
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	2,000			2,000
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			505,105	505,105
	Helicopter Costs			-	-
	Public Transport			1,250	1,250
	Staff Allowances			34,956	34,956
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			5,000	5,000
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		1,000	1,000
	Clothing and Uniforms			-	-
	Forensic Costs			500	500
	Investigative Expenses			6,000	6,000
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			2,570	2,570
	Dog and Animal Expenditure			-	-
	Other Expenses	-		35,000	35,000
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	17,643,427		4,030,975	21,674,402
<b>Income</b>	Interest / Investment Income	-		-	-
	Special Services			-	-
	Court Costs Income	-		-	-
	Rental Income	-		-	-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		17,643,427		4,030,975	21,674,402

## Neighbourhood Harm Reduction Team Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	252,883			252,883
	Police Officer NI	30,028			30,028
	Police Officer Pension	72,218			72,218
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	-			-
	Police Staff Basic			700,571	700,571
	Police Staff NI			73,626	73,626
	Police Staff Overtime			-	-
	Police Staff Superannuation			117,519	117,519
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	3,000			3,000
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			2,000	2,000
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			500	500
	Specials Mileage			66,000	66,000
<b>Supplies and Services</b>	Equipment			8,757	8,757
	Specialist Equipment			12,785	12,785
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			51,607	51,607
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-	-	4,607	4,607
<b>Contracted Services</b>	Third Party Payments	-		15,500	15,500
	Capital Financing	-			-
	<b>Total Expenditure</b>	358,129		1,044,258	1,402,387
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	57,300		-	57,300
	<b>Total Income</b>	57,300		-	57,300
<b>TOTAL BUDGET</b>		300,829		1,044,258	1,345,087

## Geographic Crime Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	5,277,348			5,277,348
	Police Officer NI	606,988			606,988
	Police Officer Pension	1,479,598			1,479,598
	Police Officer Overtime			206,089	206,089
	Police Officer Temp Duty				-
	Police Officer Allowances	148,146			148,146
	Police Staff Basic			2,246,223	2,246,223
	Police Staff NI			23,102	23,102
	Police Staff Overtime			55,781	55,781
	Police Staff Superannuation			403,657	403,657
	Police Staff Allowances			309,762	309,762
	Other Employee Costs	-		-	-
	Training Expenses			1,000	1,000
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	500			500
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			30,000	30,000
	Helicopter Costs			-	-
	Public Transport			2,100	2,100
	Staff Allowances			10,956	10,956
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			4,000	4,000
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		1,000	1,000
	Clothing and Uniforms			-	-
	Forensic Costs			2,000	2,000
	Investigative Expenses			40,907	40,907
	Police Doctors and Surgeons			15,000	15,000
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		18,000	18,000
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	7,512,580		3,369,577	10,882,156
<b>Income</b>	Interest / Investment Income	-		-	-
	Special Services			-	-
	Court Costs Income	-		-	-
	Rental Income	-		-	-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		7,512,580		3,369,577	10,882,156

## PPD & Safeguarding Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	4,111,302			4,111,302
	Police Officer NI	488,268			488,268
	Police Officer Pension	1,170,793			1,170,793
	Police Officer Overtime			114,956	114,956
	Police Officer Temp Duty				-
	Police Officer Allowances	148,421			148,421
	Police Staff Basic			2,537,743	2,537,743
	Police Staff NI			266,356	266,356
	Police Staff Overtime			25,371	25,371
	Police Staff Superannuation			425,145	425,145
	Police Staff Allowances			63,244	63,244
	Other Employee Costs	-		-	-
	Training Expenses			15,000	15,000
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	500			500
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			16,800	16,800
	Helicopter Costs			-	-
	Public Transport			3,200	3,200
	Staff Allowances			22,390	22,390
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			1,500	1,500
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		700	700
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			20,000	20,000
	Prosecution and Legal Expenses	18,000		-	18,000
	Communications			873	873
	Computer Running Costs			10,000	10,000
	Dog and Animal Expenditure			-	-
	Other Expenses	-		9,000	9,000
<b>Contracted Services</b>	Third Party Payments	-		122,400	122,400
	Capital Financing	-			-
	<b>Total Expenditure</b>	5,937,284		3,654,679	9,591,963
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	476,827		-	476,827
	<b>Total Income</b>	476,827		-	476,827
<b>TOTAL BUDGET</b>		5,460,457		3,654,679	9,115,135

## Crime Standards & Justice Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	1,160,278			1,160,278
	Police Officer NI	138,312			138,312
	Police Officer Pension	329,409			329,409
	Police Officer Overtime			57,605	57,605
	Police Officer Temp Duty				-
	Police Officer Allowances	37,949			37,949
	Police Staff Basic			4,349,864	4,349,864
	Police Staff NI			456,607	456,607
	Police Staff Overtime			99,795	99,795
	Police Staff Superannuation			728,814	728,814
	Police Staff Allowances			334,884	334,884
	Other Employee Costs	-		-	-
	Training Expenses			1,434	1,434
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			36,202	36,202
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			6,214	6,214
	Helicopter Costs			-	-
	Public Transport			12,223	12,223
	Staff Allowances			10,107	10,107
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			20,996	20,996
	Specialist Equipment			-	-
	Office Expenses			5,142	5,142
	Catering Contract	-		199	199
	Clothing and Uniforms			18,647	18,647
	Forensic Costs			26,362	26,362
	Investigative Expenses			-	-
	Police Doctors and Surgeons			3,049	3,049
	Prosecution and Legal Expenses	-		122,327	122,327
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	65,000		92,693	157,693
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	1,730,949		6,383,164	8,114,113
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	151,000			151,000
	Rental Income	-			-
	Grant & Income	685,956		714,595	1,400,551
	<b>Total Income</b>	836,956		714,595	1,551,551
<b>TOTAL BUDGET</b>		893,993		5,668,569	6,562,562

## Contact Management Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	1,448,287			1,448,287
	Police Officer NI	171,805			171,805
	Police Officer Pension	413,191			413,191
	Police Officer Overtime			21,835	21,835
	Police Officer Temp Duty				-
	Police Officer Allowances	17,594			17,594
	Police Staff Basic			5,071,697	5,071,697
	Police Staff NI			556,540	556,540
	Police Staff Overtime			194,240	194,240
	Police Staff Superannuation			989,630	989,630
	Police Staff Allowances			1,297,138	1,297,138
	Other Employee Costs	-		-	-
	Training Expenses			385	385
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			808	808
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			759	759
	Staff Allowances			6,394	6,394
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			2,692	2,692
	Specialist Equipment			-	-
	Office Expenses			422	422
	Catering Contract	-		309	309
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		6,309	6,309
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	2,050,877		8,149,158	10,200,035
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		24,243	24,243
	<b>Total Income</b>	-		24,243	24,243
<b>TOTAL BUDGET</b>		2,050,877		8,124,915	10,175,792

## Professional Standard Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	435,348			435,348
	Police Officer NI	53,365			53,365
	Police Officer Pension	124,713			124,713
	Police Officer Overtime			2,000	2,000
	Police Officer Temp Duty				-
	Police Officer Allowances	9,351			9,351
	Police Staff Basic			555,608	555,608
	Police Staff NI			57,661	57,661
	Police Staff Overtime			-	-
	Police Staff Superannuation			92,302	92,302
	Police Staff Allowances			14,735	14,735
	Other Employee Costs	-		21,145	21,145
	Training Expenses			1,800	1,800
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			700	700
	Helicopter Costs			-	-
	Public Transport			1,836	1,836
	Staff Allowances			358	358
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		200	200
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		10,005	10,005
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	622,776		758,350	1,381,126
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		622,776		758,350	1,381,126

## Intelligence Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	1,507,858			1,507,858
	Police Officer NI	180,081			180,081
	Police Officer Pension	429,866			429,866
	Police Officer Overtime			23,667	23,667
	Police Officer Temp Duty				-
	Police Officer Allowances	37,325			37,325
	Police Staff Basic			1,926,888	1,926,888
	Police Staff NI			202,345	202,345
	Police Staff Overtime			13,945	13,945
	Police Staff Superannuation			322,974	322,974
	Police Staff Allowances			102,155	102,155
	Other Employee Costs	-		-	-
	Training Expenses			1,126	1,126
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	520			520
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			13,181	13,181
	Helicopter Costs			-	-
	Public Transport			4,026	4,026
	Staff Allowances			7,207	7,207
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			3,060	3,060
	Specialist Equipment			2,236	2,236
	Office Expenses			-	-
	Catering Contract	-		1,525	1,525
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			212,980	212,980
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			16,847	16,847
	Computer Running Costs			53,500	53,500
	Dog and Animal Expenditure			-	-
	Other Expenses	219,000		23,696	195,304
<b>Contracted Services</b>	Third Party Payments	34,700		10,000	44,700
	Capital Financing	-			-
	<b>Total Expenditure</b>	1,971,350		2,941,358	4,912,708
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		1,971,350		2,941,358	4,912,708

## HQ Crime Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	3,484,981			3,484,981
	Police Officer NI	413,799			413,799
	Police Officer Pension	991,696			991,696
	Police Officer Overtime			67,000	67,000
	Police Officer Temp Duty				-
	Police Officer Allowances	33,607			33,607
	Police Staff Basic			797,042	797,042
	Police Staff NI			83,689	83,689
	Police Staff Overtime			7,500	7,500
	Police Staff Superannuation			133,581	133,581
	Police Staff Allowances			23,173	23,173
	Other Employee Costs	-		-	-
	Training Expenses			5,000	5,000
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	1,030			1,030
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			78,703	78,703
	Helicopter Costs			-	-
	Public Transport			2,628	2,628
	Staff Allowances			12,434	12,434
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			5,274	5,274
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		2,101	2,101
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			2,097	2,097
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	5,000		-	5,000
	Communications			1,531	1,531
	Computer Running Costs			16,065	16,065
	Dog and Animal Expenditure			-	-
	Other Expenses	-		86,968	86,968
<b>Contracted Services</b>	Third Party Payments	8,000		2,500	10,500
	Capital Financing	-			-
	<b>Total Expenditure</b>	<b>4,938,113</b>		<b>1,327,285</b>	<b>6,265,399</b>
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	- 185,000		- 35,159	- 220,159
	<b>Total Income</b>	<b>- 185,000</b>		<b>- 35,159</b>	<b>- 220,159</b>
<b>TOTAL BUDGET</b>		<b>4,753,113</b>		<b>1,292,127</b>	<b>6,045,240</b>

## Forensics Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	-			-
	Police Staff Basic			1,374,306	1,374,306
	Police Staff NI			144,132	144,132
	Police Staff Overtime			30,000	30,000
	Police Staff Superannuation			230,057	230,057
	Police Staff Allowances			166,274	166,274
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			15,100	15,100
	Helicopter Costs			-	-
	Public Transport			500	500
	Staff Allowances			3,078	3,078
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			21,000	21,000
	Specialist Equipment			-	-
	Office Expenses			500	500
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			848,284	848,284
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			254,700	254,700
	Dog and Animal Expenditure			-	-
	Other Expenses	-		11,000	11,000
<b>Contracted Services</b>	Third Party Payments	273,800		-	273,800
	Capital Financing	-			-
	<b>Total Expenditure</b>	273,800		3,098,930	3,372,730
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		273,800		3,098,930	3,372,730

## Collaboration (Blackrock) Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	130,052			130,052
	Police Officer NI	15,290			15,290
	Police Officer Pension	36,772			36,772
	Police Officer Overtime			5,500	5,500
	Police Officer Temp Duty				-
	Police Officer Allowances	4,447			4,447
	Police Staff Basic			30,660	30,660
	Police Staff NI			3,222	3,222
	Police Staff Overtime			-	-
	Police Staff Superannuation			5,143	5,143
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			-	-
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		-	-
<b>Contracted Services</b>	Third Party Payments	849,406		-	849,406
	Capital Financing	-			-
	<b>Total Expenditure</b>	1,035,967		44,525	1,080,492
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		1,035,967		44,525	1,080,492

## Specialist Operations Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	6,154,331			6,154,331
	Police Officer NI	725,977			725,977
	Police Officer Pension	1,742,357			1,742,357
	Police Officer Overtime			765,017	765,017
	Police Officer Temp Duty				-
	Police Officer Allowances	196,715			196,715
	Police Staff Basic			789,861	789,861
	Police Staff NI			72,709	72,709
	Police Staff Overtime			18,657	18,657
	Police Staff Superannuation			116,055	116,055
	Police Staff Allowances			62,324	62,324
	Other Employee Costs	-		-	-
	Training Expenses			1,522	1,522
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	1,051			1,051
	Cleaning Services			2,101	2,101
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			293,009	293,009
	Helicopter Costs			635,446	635,446
	Public Transport			1,762	1,762
	Staff Allowances			5,978	5,978
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			112,290	112,290
	Specialist Equipment			33,619	33,619
	Office Expenses			-	-
	Catering Contract	-		1,622	1,622
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			20,357	20,357
	Prosecution and Legal Expenses	-		-	-
	Communications			16,921	16,921
	Computer Running Costs			43,049	43,049
	Dog and Animal Expenditure			52,114	52,114
	Other Expenses	15,300		700,993	716,293
<b>Contracted Services</b>	Third Party Payments	-		7,500	7,500
	Capital Financing	-			-
	<b>Total Expenditure</b>	8,835,731		3,752,907	12,588,638
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			155,501	155,501
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	2,321,190		960,842	3,282,032
	<b>Total Income</b>	2,321,190		1,116,343	3,437,533
<b>TOTAL BUDGET</b>		6,514,541		2,636,564	9,151,105

## Tri Service Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	185,782			185,782
	Police Officer NI	21,756			21,756
	Police Officer Pension	52,324			52,324
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	-			-
	Police Staff Basic			-	-
	Police Staff NI			-	-
	Police Staff Overtime			-	-
	Police Staff Superannuation			-	-
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			-	-
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		-	-
<b>Contracted Services</b>	Third Party Payments	361,353		-	361,353
	Capital Financing	-			-
	<b>Total Expenditure</b>	621,215		-	621,215
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-	-	265,416	265,416
	<b>Total Income</b>	-	-	265,416	265,416
<b>TOTAL BUDGET</b>		621,215	-	265,416	355,799

## Collaboration (MCIT) Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	624,419			624,419
	Police Officer NI	73,616			73,616
	Police Officer Pension	177,047			177,047
	Police Officer Overtime			29,951	29,951
	Police Officer Temp Duty				-
	Police Officer Allowances	7,209			7,209
	Police Staff Basic			536,047	536,047
	Police Staff NI			56,187	56,187
	Police Staff Overtime			30,050	30,050
	Police Staff Superannuation			89,683	89,683
	Police Staff Allowances			76,130	76,130
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			1,600	1,600
	Staff Allowances			5,478	5,478
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			1,000	1,000
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		16,922	16,922
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	882,291		843,048	1,725,339
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-	-	8,000	8,000
	<b>Total Income</b>	-	-	8,000	8,000
<b>TOTAL BUDGET</b>		882,291		835,048	1,717,339

### Police Pensions III Health Revenue Budget 2023/24

SERVICE LEVEL	Not Devolved	Devolved	Total
	£	£	£
<b>Employee Costs</b>			
Injury	628,000		628,000
HO Charge III Health Pensions	320,000		320,000
III Health Seconded Contribution	-		-
<b>TOTAL BUDGET</b>	948,000	-	948,000

### Main Force Funding Revenue Budget 2023/24

SERVICE LEVEL	Not Devolved	Devolved	Total
	£	£	£
<b>Transfer to/from earmarked revenue reserves</b>			
Transfer to Earmarked Revenue Res	-		-
HO Pension Fund Grant	1,000,000		1,000,000
<b>TOTAL BUDGET</b>	1,000,000	-	1,000,000

## Stores Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	-			-
	Police Staff Basic			215,655	215,655
	Police Staff NI			22,664	22,664
	Police Staff Overtime			-	-
	Police Staff Superannuation			36,176	36,176
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			7,785	7,785
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			-	-
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			11,633	11,633
	Specialist Equipment			-	-
	Office Expenses			77,002	77,002
	Catering Contract	-		-	-
	Clothing and Uniforms			387,805	387,805
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			88,087	88,087
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		57,734	57,734
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	-		904,541	904,541
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		-		904,541	904,541

## Estates & Buildings Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	500			500
	Police Staff Basic			366,025	366,025
	Police Staff NI			38,458	38,458
	Police Staff Overtime			-	-
	Police Staff Superannuation			61,384	61,384
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			923,151	923,151
	Utilities Cost	1,933,291			1,933,291
	Rent and Rates	5,429,887			5,429,887
	Cleaning Services			320,644	320,644
	Other Premise Cost			-	-
	Premises Insurance	15,998			15,998
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			666	666
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			90,021	90,021
	Specialist Equipment			5,125	5,125
	Office Expenses			-	-
	Catering Contract	-		323	323
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			569	569
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		211,603	211,603
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	7,379,676		2,017,968	9,397,644
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	22,508			22,508
	Grant & Income	2,067,648		3,000	2,070,648
	<b>Total Income</b>	2,090,156		3,000	2,093,156
<b>TOTAL BUDGET</b>		5,289,520		2,014,968	7,304,488

## People Development Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	1,147,773			1,147,773
	Police Officer NI	135,840			135,840
	Police Officer Pension	326,695			326,695
	Police Officer Overtime			6,000	6,000
	Police Officer Temp Duty				-
	Police Officer Allowances	9,039			9,039
	Police Staff Basic			1,429,100	1,429,100
	Police Staff NI			150,125	150,125
	Police Staff Overtime				-
	Police Staff Superannuation			239,623	239,623
	Police Staff Allowances			213	213
	Other Employee Costs	-		446,313	446,313
	Training Expenses			462,335	462,335
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	18,300			18,300
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			41,957	41,957
	Helicopter Costs			-	-
	Public Transport			707	707
	Staff Allowances			3,621	3,621
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			14,040	14,040
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		1,417	1,417
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			1,000	1,000
	Dog and Animal Expenditure			-	-
	Other Expenses	-		88,857	88,857
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	1,637,647		2,885,308	4,522,955
<b>Income</b>	Interest / Investment Income	-		-	-
	Special Services			-	-
	Court Costs Income	-		-	-
	Rental Income	-		-	-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		1,637,647		2,885,308	4,522,955

## People Standards & Support Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	305,884			305,884
	Police Officer NI	36,158			36,158
	Police Officer Pension	86,960			86,960
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	10,917			10,917
	Police Staff Basic			1,495,497	1,495,497
	Police Staff NI			157,087	157,087
	Police Staff Overtime			2,000	2,000
	Police Staff Superannuation			250,736	250,736
	Police Staff Allowances			12,340	12,340
	Other Employee Costs	-		125,292	125,292
	Training Expenses			11,064	11,064
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	950			950
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			2,240	2,240
	Staff Allowances			4,514	4,514
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			500	500
	Specialist Equipment			15,188	15,188
	Office Expenses			-	-
	Catering Contract	-		1,916	1,916
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			11,114	11,114
	Dog and Animal Expenditure			-	-
	Other Expenses	394,286		56,145	450,431
<b>Contracted Services</b>	Third Party Payments	16,810		-	16,810
	Capital Financing	-			-
	<b>Total Expenditure</b>	851,965		2,145,633	2,997,598
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		851,965		2,145,633	2,997,598

## Occupational Health Unit Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	100			100
	Police Staff Basic			253,378	253,378
	Police Staff NI			26,602	26,602
	Police Staff Overtime			-	-
	Police Staff Superannuation			42,461	42,461
	Police Staff Allowances			-	-
	Other Employee Costs	-		79,653	79,653
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			500	500
	Staff Allowances			5,456	5,456
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			800	800
	Specialist Equipment			20,331	20,331
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			80,685	80,685
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		21,742	21,742
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	100		531,608	531,708
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		100		531,608	531,708

## Health and Safety Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	100			100
	Police Staff Basic			147,151	147,151
	Police Staff NI			15,463	15,463
	Police Staff Overtime			-	-
	Police Staff Superannuation			24,682	24,682
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			300	300
	Staff Allowances			6,717	6,717
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			6,000	6,000
	Specialist Equipment			2,249	2,249
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		500	500
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	100		203,062	203,162
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		100		203,062	203,162

## Information Management and Assurance Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	500			500
	Police Staff Basic			762,337	762,337
	Police Staff NI			80,096	80,096
	Police Staff Overtime			-	-
	Police Staff Superannuation			127,845	127,845
	Police Staff Allowances			173	173
	Other Employee Costs	-		-	-
	Training Expenses			300	300
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			550	550
	Staff Allowances			1,639	1,639
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			96,000	96,000
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		8,570	8,570
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	500		1,077,510	1,078,010
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-	-	50,000	50,000
	<b>Total Income</b>	-	-	50,000	50,000
<b>TOTAL BUDGET</b>		500		1,027,510	1,028,010

## Corporate Communications Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	550			550
	Police Staff Basic			610,780	610,780
	Police Staff NI			64,041	64,041
	Police Staff Overtime			5,000	5,000
	Police Staff Superannuation			102,219	102,219
	Police Staff Allowances			17,600	17,600
	Other Employee Costs	-		-	-
	Training Expenses			2,400	2,400
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	400			400
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			2,324	2,324
	Staff Allowances			7,195	7,195
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			750	750
	Catering Contract	-		250	250
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			6,025	6,025
	Dog and Animal Expenditure			-	-
	Other Expenses	-		92,802	92,802
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	950		911,386	912,336
<b>Income</b>	Interest / Investment Income	-		-	-
	Special Services			-	-
	Court Costs Income	-		-	-
	Rental Income	-		-	-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		950		911,386	912,336

## Improvement and Change Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	550			550
	Police Staff Basic			1,320,011	1,320,011
	Police Staff NI			138,482	138,482
	Police Staff Overtime			-	-
	Police Staff Superannuation			221,038	221,038
	Police Staff Allowances			3,195	3,195
	Other Employee Costs	-		-	-
	Training Expenses			700	700
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	3,000			3,000
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			2,239	2,239
	Staff Allowances			1,300	1,300
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		600	600
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		29,325	29,325
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-		-	-
	<b>Total Expenditure</b>	3,550		1,716,890	1,720,440
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		3,550		1,716,890	1,720,440

## Finance Department Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	500			500
	Police Staff Basic			901,339	901,339
	Police Staff NI			94,716	94,716
	Police Staff Overtime			-	-
	Police Staff Superannuation			151,182	151,182
	Police Staff Allowances			-	-
	Other Employee Costs	-		10,000	10,000
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			2,525	2,525
	Staff Allowances			500	500
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			500	500
	Catering Contract	65,890		12,303	78,193
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	754,141		102,448	856,589
<b>Contracted Services</b>	Third Party Payments	335,274		-	335,274
	Capital Financing	-			-
	<b>Total Expenditure</b>	1,155,805		1,275,513	2,431,318
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	-		-	-
	<b>Total Income</b>	-		-	-
<b>TOTAL BUDGET</b>		1,155,805		1,275,513	2,431,318

## IST Contract Management Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	550			550
	Police Staff Basic			2,215,121	2,215,121
	Police Staff NI			230,445	230,445
	Police Staff Overtime			5,000	5,000
	Police Staff Superannuation			376,073	376,073
	Police Staff Allowances			58,500	58,500
	Other Employee Costs	-		-	-
	Training Expenses			40,000	40,000
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	20,000			20,000
	Rent and Rates	-			-
	Cleaning Services			10,000	10,000
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			4,021	4,021
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			5,250	5,250
	Specialist Equipment			15,500	15,500
	Office Expenses			66,500	66,500
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			2,656,660	2,656,660
	Computer Running Costs			4,560,741	4,560,741
	Dog and Animal Expenditure			-	-
	Other Expenses	33,000		-	33,000
<b>Contracted Services</b>	Third Party Payments	437,745		-	437,745
	Capital Financing	-			-
	<b>Total Expenditure</b>	491,295		10,243,811	10,735,106
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	85,350		-	85,350
	<b>Total Income</b>	85,350		-	85,350
<b>TOTAL BUDGET</b>		405,945		10,243,811	10,649,756

## Fleet Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	-			-
	Police Officer NI	-			-
	Police Officer Pension	-			-
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	500			500
	Police Staff Basic			487,210	487,210
	Police Staff NI			51,187	51,187
	Police Staff Overtime			-	-
	Police Staff Superannuation			81,703	81,703
	Police Staff Allowances			213	213
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			4,800	4,800
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			1,063,247	1,063,247
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			-	-
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			250	250
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		9,999	9,999
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	500		1,698,609	1,699,109
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income			-	-
	Grant & Income	-	2,512	-	77,512
	<b>Total Income</b>	-	2,512	-	77,512
<b>TOTAL BUDGET</b>		-	2,012	-	1,621,597

## Seconded Revenue Budget 2023/24

SERVICE LEVEL		Not Devolved		Devolved	Total
		£		£	£
<b>Employee Costs</b>	Police Officer Basic	1,079,768			1,079,768
	Police Officer NI	127,373			127,373
	Police Officer Pension	302,835			302,835
	Police Officer Overtime			-	-
	Police Officer Temp Duty				-
	Police Officer Allowances	-			-
	Police Staff Basic			215,939	215,939
	Police Staff NI			21,559	21,559
	Police Staff Overtime			-	-
	Police Staff Superannuation			34,412	34,412
	Police Staff Allowances			-	-
	Other Employee Costs	-		-	-
	Training Expenses			-	-
<b>Premises Costs</b>	Repairs and Maintenance			-	-
	Utilities Cost	-			-
	Rent and Rates	-			-
	Cleaning Services			-	-
	Other Premise Cost			-	-
	Premises Insurance			-	-
<b>Transport Costs</b>	Vehicle Running Costs			-	-
	Helicopter Costs			-	-
	Public Transport			-	-
	Staff Allowances			-	-
	Specials Mileage			-	-
<b>Supplies and Services</b>	Equipment			-	-
	Specialist Equipment			-	-
	Office Expenses			-	-
	Catering Contract	-		-	-
	Clothing and Uniforms			-	-
	Forensic Costs			-	-
	Investigative Expenses			-	-
	Police Doctors and Surgeons			-	-
	Prosecution and Legal Expenses	-		-	-
	Communications			-	-
	Computer Running Costs			-	-
	Dog and Animal Expenditure			-	-
	Other Expenses	-		-	-
<b>Contracted Services</b>	Third Party Payments	-		-	-
	Capital Financing	-			-
	<b>Total Expenditure</b>	1,509,975		271,910	1,781,885
<b>Income</b>	Interest / Investment Income	-			-
	Special Services			-	-
	Court Costs Income	-			-
	Rental Income	-			-
	Grant & Income	1,781,885		-	1,781,885
	<b>Total Income</b>	- 1,781,885		- -	1,781,885
<b>TOTAL BUDGET</b>		- 271,910		271,910	-