

WILTSHIRE POLICE

POLICY AND PROCEDURE



BUDGET BOOK

Includes:

- Spending Guidance
- Budget Setting Principles
- Budgetary Control Expectations
- Budget Holder Allocations
- Capital Plan

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Date of Publication	April 2016
Review Date	March 2017

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PREFACE FROM THE POLICE AND CRIME COMMISSIONER (PCC) AND THE CHIEF CONSTABLE (CC)



Angus Macpherson,
Police and
Crime
Commissioner
for Wiltshire
and Swindon

This year I have decided to protect the money I give to the Chief Constable to police Wiltshire. Whilst I was expecting an increase in central funding due to a revision in the formula funding this has been delayed. With a small reduction in central funding I had a difficult decision to make surrounding funding.

I have decided to use £1.6m of reserves and £0.3m of external commissioning funds to fill the funding gap in the short term. This along with my decision to increase the council tax by 1.9% will enable the Chief Constable to maintain police officer numbers in 2016-17.

To do this I have provided the Chief Constable with £103.015m to police Wiltshire and deliver my Police and Crime Plan. This is what the public of Wiltshire will hold me accountable for.

In return for this level of finance I expect good budgetary control with funds being used in line with financial regulations ensuring Value for Money is achieved with every £ spent. Wiltshire Police has a strong record in delivering a good service in a cost effective manner. Working within the bounds of this budget book we will ensure we maintain this.

Angus Macpherson



Mike Veale,
Chief Constable
for Wiltshire
Police

Whilst I am pleased that the PCC has decided to provide me with funding to maintain Officer numbers this year the pressure to deliver more with the same remains. Increases in demands surrounding cyber-crime, public protection etc. will require me to reshape the business to deliver new services and the PCC's Police and Crime Plan.

I have identified savings of £0.674m to balance the budget. It should be noted that these are in addition to the £17m savings I have made since 2011. I will however have to make further savings to ensure I can appropriately finance the increased new demands.

I am confident however that we can maintain and improve our services to the public in these difficult times.

This document identifies how I will spend the 2016-17 budget and the budget management processes in place to ensure Value for Money. I expect you to use, refer and adhere to this document for advice.

I thank you for helping to deliver an excellent level of service within the funding levels available to the Force.

Mike Veale

Authority to Spend (The Chief Constables budget allocation)

The Police and Crime Commissioner's Scheme of Governance (revised May 2014), incorporating the financial and contract regulations, specify the following:

- For procurements above £40,000 the initial expectation is that the process will be undertaken by the South West Police Procurement Department (SWPPD) in line with the Procurement Regulations for the SWPPD (an appendix of Wiltshire Polices Contract and Procurement Regulations).
- For procurements which are not suitable for the SWPPD and are below the threshold of £100,000 and do 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.
- For procurements which are not suitable for the SWPPD and are below the threshold of £25,000 and do not involve the commissioning of services the authorisation of purchases is delegated to the Budget Holder (named by title of post in this document) subject to the general requirements of the Procurement Policy (included within this document). There is a requirement in all procurements that they deliver Value for Money, if requested Budget Holders must be able to evidence this.
- Capital procurements may only occur after approval of the specific Capital Budget has been obtained at Commissioners Monitoring Board. The specific approval will determine the authorisation process to be undertaken.

Reference: The Regulations can be found on the Finance section of First Point alongside an electronic version of this document.



Mile VEALE
Chief Constable

April 2016

POLICY – BUDGET BOOK

INTRODUCTION

Overview

This document details the total Revenue and Capital Budgets approved by the Police and Crime Commissioner (PCC) for 2016-17. The budgets reported in this document are those at March 2016. The allocation of budgets per Budget Holder will change during the year as savings are verified and budgets amended to reflect actual saving made.

The PCC's Revenue Budget 2016-17

The Revenue Budget this year has been set at £105.695m (including £0.250m of investment return, £105.445m is the figure prior to this). This is £1.740m more than the equivalent budget for 2015-16. This total budget level has been set by the PCC. In 2016-17 there has been a precept increase of 1.9%, this increases the average Band 'D' Council Tax by £3.12 to £167.10 per annum per household.

The table below shows how the PCC has decided to allocate the funding;

	2015-16	2016-17
OPCC Office Costs	£0.699m	£0.712m
OPCC Capital Contribution	£0.729m	£0.741m
OPCC External Funding Allocations	£1.004m	£1.227m
OPCC Chief Constable Allocation	£101.523m	£103.015m
	£103.955m	£105.695m

The Chief Constables Revenue Budget 2016-17

The Medium Term Financial Strategy agreed by the PCC's Commissioners Monitoring Board (CMB) approved the following highlevel changes to the budget;

	£000's
Original 15-16 Budget	101,523
Inflation	987
Fixed Specific Grants	19
Spinal Point Increases	700
OHU Mental Health Nurse	44
5% Reduction in Security Grant	57
Transformation Team W10	35
Charter System	8
Crime Prevention Dept Restructure	19
MASH inc Property	199
1% Local Government Pension Increase	275
Increase in NI (Pension Bill)	2,052
CAID – NPCC	37
Leadership Training	30
Corporate Communications Investment	39
Increase in Data Costs	175
Custody Health Care	122
National Policing Promotion Framework	33
Additional PTT Staff	100
Policing Pressures	150
Total MTFS Cost Increases	5,081
Reduced Rent Allowance/Comp Grant	-173
Reduction in Shift Allowance	-20
Abolition of CRTP	-136
Reduction in Bank Holidays	-162
Spinal Point impact of new recruits	-298
Total MTFS Reductions	-789
Changes in the Commissioning Fund Strategy	-206
Contribution from Reserves	-1,605
Contribution from OPCC Commissioning Fund	-315
Savings Required	-674
2016-17 Budget	103,015

Staffing Impact (Excludes OPCC staff)	2015-16	Change	2016-17
Police Officers	1011	-8	1003
PCSO's	118	0	118
Police Staff	873	11	884
Total	2002	-3	2005

The cashable savings delivered from the Vision Programme and 2014-15 and 2015-16 efficiency strategy are split per workstream below;

	Vision Savings £m	2014-15 Savings £m	2015-16 Savings £m	Total £m
Business Strategy	0.416	0.000	0.000	0.416
Corporate Communications	0.108	0.000	0.000	0.108
Finance	0.126	0.000	0.000	0.126
Admin and Transactions	0.611	0.000	0.000	0.611
Citizen Focus	0.868	0.000	0.000	0.868
ACPO	0.342	0.000	0.000	0.342
Justice	0.794	0.000	0.000	0.794
Investigation and Intelligence	2.387	0.000	0.000	2.387
Operations Support (Tri.)	1.735	0.000	0.247	1.982
Senior Police Officers	0.106	0.000	0.000	0.106
Fleet and Services	0.103	0.000	0.000	0.103
Information Management	0.326	0.000	0.000	0.326
People Services	1.707	0.000	0.000	1.707
Custody	0.304	0.000	0.000	0.304
Contact Management	0.494	0.000	0.000	0.494
General Expenditure	2.702	0.000	0.300	3.002
Estates Portfolio	0.321	0.000	0.250	0.571
Forensics	0.000	0.206	0.157	0.363
Management Savings	0.000	0.609	0.000	0.609
ICT/Mobile and Remote	0.000	0.095	0.205	0.300
Command Savings	0.000	0.500	0.000	0.500
ECC Consolidation	0.000	0.083	0.163	0.246
Enquiry Office	0.000	0.000	0.182	0.182
PCSO Reduction	0.000	0.000	0.559	0.559
Total	13.450	1.493	2.063	17.006

The MTFS required additional savings of £0.674m to be identified. The savings below have been verified and removed from the published budgets in this book;

- Fleet Savings (staff and fuel) £0.130m
- Estates Savings (sale of Chip, etc) £0.083m
- Air Support Usage Reduction (NPAS) £0.160m
- ICT License Reductions £0.251m
- General Expenditure £0.050m

The total savings delivered since 2011 now amount to £17.680m.

Capital Programme 2016-17

Shown at the back of this document is the Capital Programme for 2016-17 and the draft Capital Plan through to 2018-19. Replacement items have been approved by the PCC at CMB, those in the 'Development Plans' are dependent on separate approval at CMB.

The capital programme is a rolling budget which can be added to or reduced in year. For items to be added PCC approval at CMB must be obtained. This will be obtained by the Chief Finance Officer. All project approval will be subject to sufficient finances existing.

The Budget Book

The budget book is an internal document intended to provide information and guidance to the OPCC, Force and Budget Holders about the budget. It is a living document and will inevitably need to be amended as circumstances and needs change. Information is provided about the budgets that are devolved, either conditionally or otherwise, and of those that are not. The whole of the budgets are therefore detailed in such a way that the availability or otherwise of budgets to spend and the authority to spend can easily be identified.

In order to assist Budget Holders, useful guidance has been included in this year's document.

Glossary of Terms

Term	Meaning
Agresso	The Force's financial system from April 2012. This system includes payroll, payments, stores and general ledger.
Deminimis	The level of spending where no formal approval from the CFO is required.
Disaggregation	The separating of a purchase into 2 or more orders to artificially reduce the order value.
CSF Grant	The Community Safety Grant now allocated by the PCC, in previous years this was given to councils to allocate.
FTE	Full Time Equivalents.
Financial Regulations	Part of the PCC's and Chief Constables Scheme of Governance approved May 2014 available on Firstpoint
Firstpoint	The intranet and file site used by Wiltshire Police and the OPCC
CFO	Also known as the Chief Constable's ACO Finance and Logistics. The current CFO provides the section 151 services to both the PCC and Chief Constable.
PCC	The publicly elected Police and Crime Commissioner which superceeded Wiltshire Police Authority (WPA) in November 2012. New term of Office to start 12 th May 2016.
OPCC	The Office of the PCC
Precept	Income collected by Wiltshire Council and Swindon Borough Council via Council tax and paid over to the PCC.
QLx	The Force's accounting system from 2004-05 to 2011-12.
CMB	Commissioners Monitoring Board – High level board chaired by the PCC which approves budget allocations and capital plans.

SCT	Senior Command Team – The Force’s high level decision making board.
Treasurer	Also known as the PCC’s CFO
WFM	Work Force Modernisation – the review of processes often leading to the transfer of roles from a Police Officer posts to a Police Support Staff post leading to cashable efficiency savings. Differentiating from civilianisation due to the process review.
SWPPB	South West Police Pension Board. Implemented in 2016 as governance for Regional Police Pensions.
SWPPD (previously known as the RPU or Regional Procurement)	South West Police Procurement Department – Implemented from April 2012 this amalgamates the Procurement Staff of Wiltshire, Dorset, Gloucestershire and Devon and Cornwall. The new unit is expected to deliver efficiency savings by increased procurement power and reducing administration (buy once for all four).
Vacancy Factor	The percentage of pay deducted from the overall pay budget to reflect the expected level of vacancies at any one time.
Virement	The transfer of funds from one budget area to another.
Vision Wiltshire	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.

Data Quality

This document dovetails with the Data Quality Strategy which addresses the requirements of all Force systems and processes with the aim of improving the way in which the Force collects, retrieves, uses, shares, reviews and retains information. Of fundamental importance to the use of police information is that the information itself is of an acceptable quality. Without this, there is a risk that critical decisions are based on unreliable information, that important information cannot be retrieved, or that significant relationships between different items of information are not identified. Consequently, the primary aim is to ensure that, in the large majority of cases, Wiltshire Police information assets are fit for purpose.

BUDGET LEVELS AND FUNDING ARRANGEMENTS

Budget Funding

The budget is funded by a mixture of central and local finances. The table below shows the historic split between central and local finances since 2001-01.

	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%

The table above identifies a gradual reduction in the amount of central funding compared to local funding.

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 £3m of 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 now

include the £0.477m CSF Grant which is allocated to the PCC; this is expected to be used for non-police purchased services.

Each year central funding is announced before the final budget is agreed. This means that local funding is used to finance the gap between an appropriate budget level (as set by the PCC) and central funding. Previously the Police Authority have had to increase local funding by significantly more than central funding in order to meet new policing challenges, improve service and fund normal cost increases. With the new financial climate, post recession, there is an understanding and central pressure which restricts increases from council tax payers to fund shortfalls or new growth requirements. The table below highlight the budget increases, comparing them to increases in grant and the effect this has on the Band D Council Tax payer. In the previous years Wiltshire Police Authority and the PCC have accepted a specific grant equivalent to a 2.5% (11-12), 3% (12-13) and 1% (13-14) council tax increase in return for a freeze on the Band D council tax rate. The 12-13 grant was a one year only grant and has not been received in 13-14. In 14-15 and 15-16 the PCC has declined the offer of a freeze grant in order to maintain base funding for future years.

In 2016-17 no freeze grant was offered. With a referendum required for any increase above 2% the PCC has decided to increase the council tax by 1.9%.

	% increase in PCC budget	% increase in central grant	Band D £ Council Tax	% Increase in Council Tax
2001-02	5.1%	3.4%	83.26	9.78%
2002-03	2.5%	* -0.4%	91.54	9.94%
2003-04	8.1%	3.2%	109.68	19.82%
2004-05	5.6%	3.3%	120.63	9.98%
2005-06 (or)	4.7%	3.8%	126.63	4.97%
2006-07	4.3%	3.1%	132.84	4.90%
2007-08	4.9%	3.8%	139.35	4.90%
2008-09	3.4%	2.6%	145.34	4.30%
2009-10	3.7%	2.4%	152.59	4.99%
2010-11	2.9%	2.4%	157.77	3.40%
2011-12 (or)	-1.4%	-3.1%	157.77	0.00%
2011-12 (rev)	-3.4%	-6.2%	157.77	0.00%
2012-13	-3.7%	-6.7%	157.77	0.00%
2013-14(or)	+3.5%	+11.9%	157.77	0.00%
2013-14 (rev)	-1.0%	-1.7%	157.77	0.00%
2014-15	-1.5%	-4.3%	160.92	1.99%
2015-16	-1.3%	-4.7%	163.98	1.90%
2016-17	+1.7%	-0.5%	167.10	1.90%

* The 2005-06 Reduction in Government Grant was due to the removal of NCS and NCIS funding, the revised figures for 2011-12 include the impact of main streaming the Crime Fighting Fund Grant.

In 2013-14 the following grants were added to main funding when compared to 2012-13;

- PCSO £2.821m
- Council Tax Freeze Grant 2011-12 £0.990m
- Council Tax Freeze Grant 2013-14 £0.363m
- Community Safety Grant £0.477m
- Council Tax Localisation Grant £3.830m

These grants total £8.482m. The 2013-14 (rev) figure shows that if these are excluded there is a reduction in central grant of 1.7%.

In 2016-17 the Freeze Grants and the Council Tax Localisation Grant have been merged into a consolidated 'Legacy Council Tax Grants' heading by the Home Office, in 2016-17 this totals £5.235m.

THE PRINCIPLES OF DEVOLVED BUDGETING

Statement of Intent

The Revenue Budget will be devolved to the management of Budget Holders at the most appropriate level to allow decisions to be taken where they can best be determined, having regard to the overall requirements of the Force and to that of corporate need.

Decisions

Where budgets are devolved to Budget Holders who have responsibility for the direct delivery of policing, rather than providing a support service to others in the Force, decisions about the spending of those budgets, will be those of the Budget Holder. The Budget Holder will have regard to the recommendations of consultative groups such as Senior Management Teams, and will comply with all relevant legislation, local regulations and orders, and guidance issued from time to time.

Where budgets are devolved to Budget Holders who have responsibility to provide a service to the departments of the Force, for example Fleet, Facilities, Corporate Communications etc, spending of those budgets will be restricted to the purpose for which the budget is provided. In other words there must be a direct relationship to the core purpose of the department in any spending. All Budget Holders in determining their spend will have regard to National Policing and Local Policing Plans together with decisions of appropriate management groups. Opportunities for collaboration will be considered at all levels of spend.

Devolved Budget Holders will always have regard to the priorities of Central Government Initiatives, the Police and Crime Commissioner and the Chief Constable.

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

Rollover

Due to financial austerity current and future funding reductions, rollovers will be limited with only critical requests considered. These should be passed to the CFO.

Management

The resources allocated to the management of devolved budgets has regard to best value, appropriate training and qualification needs and the size of the budget to be managed. Since 2011-12 the accountancy service provided by budget technicians has been centralised. This had reduced duplication and improved resilience. The saving achieved from this were part of the Vision savings plan.

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 perhaps more importantly the wishes and needs of the public.

BUDGET SETTING

How the budget requirement has been calculated

This year's budget requirement has been calculated in the following manner:

- Staffing costs, by individual names and the allowances which are claimable.
- Contracts, by analysing the Contracts Register and allowing the actual funding requirement.
- Other Supplies and Services, by use of historic expenditure levels, known variations, and then allowing an amount for inflation. Due to the economic climate in a number of areas no inflation or a marginal increase of 0.6% has been allowed.
- Efficiency Savings, where optional areas of spend have been identified reductions have taken place.
- Income, by discussion with Budget Holders and historic information.

Once this information has been calculated the overall budget requirement is determined. This has then been considered in detail by the PCC who then agreed the total Revenue Budget requirement for 2016-17.

After calculating the funding available this was then compared against the cost forecast from the Medium Term Financial Strategy. The difference of £0.674m then became the savings requirement.

With reduced funding levels the Home Office continues to embark on a regime focusing on **Value for Money**. The HMIC Value for Money profiles enables forces to compare their costs against similar forces. Wiltshire Police has used this information to identify opportunities, it is expected that this will continue into the future.

Formula Funding

The central funding allocated by the government is based on a complex formula. The final calculation is then adjusted to ensure that no forces lose more than others. This calculation is called 'floor and ceilings' with the actual adjustment called 'damping'. In 2013-14 Wiltshire Police were protected from a reduction in funding by the floor and ceiling calculation – the actual damping figure was £2.614m. In 2015-16 again, the Home Officer have chosen not to calculate the formula based figure therefore it is not possible to say if there was protection in the form of damping grant.

Consultation occurred during the year on a new, less complex formula to set the grant for 2016-17. Due to major concerns raised by other Forces, this new formula was not

implemented for 2016-17. The Home Office is committed to reforming grant allocations and the expectation is that this will be implemented for the 2017-18 allocation.

There remains pressure on the government to change this process as there is a valid point in having a needs based formula.

Police Objective Analysis

To enable improved reporting of costs and budgets the Police Objective Analysis (POA) has been introduced. Over the last 4 years the allocation process has been fine tuned and there now is an amount of confidence in this report.

The table below identifies how the PCC and Wiltshire Police are allocating the 2016-17 budget by service areas:

Summary	2015-16 £000's	2015-16 Split	2016-17 £000's	2016-17 Split
Local Policing	28,925	27.9%	29,712	28.2%
Dealing with the Public	6,513	6.3%	7,000	6.6%
Criminal Justice	6,920	6.7%	7,103	6.7%
Specialist Ops (RPU+Sp)	6,300	6.1%	6,726	6.4%
Intelligence	3,899	3.8%	4,172	4.0%
Investigation (Inv+Inv Sup)	22,206	21.4%	22,878	21.7%
National Policing	714	0.7%	790	0.7%
Support (incl Chief Officers)	22,779	22.9%	24,212	23.0%
OPCC *	1,602	1.5%	1,946	1.8%
Reserve/Commissioning			-1,920	-1.8%
Capital Financ.and Pensions	2,847	2.7%	2,827	2.7%
Total	103,705	100.0%	105,446	100.0%

This information will again be used for comparison against similar forces. It is expected that it will also be used by management and the PCC in deciding where funds should be invested.

The OPCC costs include £1.2m commissioning funding. The increase in costs of the OPCC relates to the transfer of the Horizon Witness Care unit to the PCC which would have previously been part of the Chief Constable's Public Protection costs under the Investigations heading.

Reserves of £1.605m and £0.315m of PCC Commissioning funds have been used to close the gap between the Force requirement and available funds in 2016-17. The PCC has made this decision with the expectation that he will receive additional funds after the formula funding review is implemented in 2017-18.

BUDGETS

Types of budget

In order for the budget to be used most effectively, and in a corporate manner, budgets need to be identified as certain types. These are set out below:

Type of budget	Description
Not Devolved	Primarily police officer pay and its associated costs, ie housing allowances, compensatory grant, police pensions. Contract costs and budgets that can be little influenced by the Budget Holder.
Devolved	Those budgets that are devolved to the "control" of Budget Holders . Within this heading there are a number of types of budget.
Devolved Ring Fenced	This is where a budget is allocated to a Budget Holder but may not generally be vired because, for example, the budget is held by a "specialist" Budget Holder on behalf of the Force; where the basis of allocation is imprecise due to lack of information or where it is considered the minimum expenditure on a particular item should be spent on that item, e.g. Repairs and Maintenance. <i>Note: Whilst money may not generally be vired from the budgets described above it is usually possible to vire money into them. Advice from the Finance Department should be sought in respect of virement concerning "ring fenced budgets".</i>
Devolved and may be Vired	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.

There are a number of budgets where funds have increased in recent years based on historic costs or change of process. In these areas virements are acceptable in year but cannot be made permanent between years. These areas include but are not limited to;

- Equipment
- Interpreters
- Vehicle Excess
- Legal costs
- Audio/Visual/Photographic Consumables

Detailed Budget Level

A further more detailed level of allocation is provided to each Budget Holder. Each line of expenditure or income detailed in this document is known as a "Service Level".

Budget Holders and Managers

The levels of allocation are set out below:

Service level	Description
Budget Holder	<ul style="list-style-type: none">• Is the person in the post heading the department, shown at the head of each budget allocation page of this document. i.e. the Head of Corporate Communication heads the Corporate Communications Department and is the Budget Holder.• 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.
Budget Manager	<ul style="list-style-type: none">• Is the person entrusted with the day to day responsibility for managing the devolved budgets on behalf of the Budget Holders.• The Budget Manager will be designated by the Budget Holder (the Budget Holder can designate themselves as Budget Manager if appropriate)• The Budget Technicians in the Finance Department will assist in the administration of all devolved budgets.

Authority to Spend

Where a budget is shown to be devolved in this document, authority to spend, in accordance with the foreword identified at the start of this document is given to the **Budget Holder** named.

Reference: The Scheme of Governance (with includes the Financial Regulations and Standing Orders for Contracts) can be found in the Finance Section of Firstpoint.

Overspending

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 the prior written approval of 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 CMB as part of the Revenue Monitoring process.

Maintenance of adequate records of spending

It is most important that Budget Holders maintain adequate records of their spending during the year, especially spending on major incidents or events. The Centralised Budget Technicians in 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 Financial System, Agresso. Discussion 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.

Spending on staff, goods or services not previously allowed

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 SCT 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 of a devolved budget holder's budget will only be considered in the budget setting period between September and December each year. In all other circumstances funding from a specific source must be identified before expenditure is incurred.

Staffing Costs

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

	First Year (mid point)	Full Year (mid point)
Basic Pay		
National Insurance		
Superannuation		
Allowances		
Travelling Expenses		
Training needs		
Furniture and Equipment		
IT and Communications		
Total Cost		

Mid Point costs should be extracted from the salary costings sheet issued by the Finance Department. Allowances should include any unsocial or shift allowance, whilst travelling expenses must include any essential user allowance and estimated mileage payments. If other allowances are payable such as unsocial shift allowance or overtime is significant, these costs must be included and the National Insurance cost recalculated as 10% of total cost.

From April 2006 all Police Office Pension Costs **MUST** be included. The Police Officer Pensions Regulation requires the Chief Constable to pay over 24.2% of ALL police officer pensionable pay.

21.3% of this is paid to the Home Office; in return they will finance the payments made to pensioners each month and also the lump sum commutation payable on retirement. The remaining 2.9% is also paid across to the Home Office by the Chief Constable to fund, in general, pension costs.

The Chief Constable will pick up a one-off cost for all police officers retiring under ill health arrangements. The cost will be 2 x the average annual pensionable pay for the individual. This cost will be charged to a revenue budget, which has sufficient funds for 3 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.

The mid-point costs are highlighted below. All new costing exercises should use the September 2016 rates which include a 1% pay increase from that date.

	Sep 2014	Sep 2015	Sep 2016
Constable	£42,953	£43,207	£44,713
Sergeant	£52,729	£53,040	£54,936
Inspector	£67,352	£67,756	£69,864
Chief Inspector	£72,140	£72,574	£74,748
Superintendent	£96,333	£96,906	£99,426
Chief Superintendent	£105,474	£110,805	£113,522

The mid point cost is that based on the original 10 point constable pay scales. As time progresses and the mix of constables change it is expected that the mid point constable cost will reduce in line with the reduced introductory pay level in the 7 point pay scale. For information the new introductory rate is £19,774 (was £24,207) this leads to a mid point cost of £26,019 (was £32,883) before unsocial hours payments.

The September 2016 rate for a PCSO is £27,566 this includes a 14% SAFF (Shift allowance for flexibility).

These costs do not include any unsocial hours payments for police officers. This should be considered in any costing exercises.

It should be noted that these costs are not those 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 Police Services policy defines the rates to be used and guidance on invoicing. This policy can be found in the Finance section of First point.

Within the considerations 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.

Devolved Budget Holders

Devolved Budget Holders may also take such decisions locally where sufficient funds are identified within their current budgets.

Note: Where it is intended to take such action, it is strongly advised that advice be sought from the People Services and/or the Finance Department prior to any commitment.

Budget growth considerations

Budget growth should only be considered alongside general priorities. The main priorities are to ensure that there will be sufficient funding available in future years to fund existing already approved commitments. The economic downturn is expected to limit any increases in budget in the short term. Based on this, growth is only likely to be fundable from efficiency savings made across the Force, i.e. they are cost neutral to the organisation.

Specific Budget Growth will only be accepted once approved by SCT and where appropriate CMB.

During Budget Build the Finance Department will review areas of increased cost which have been unavoidable. Depending on the value of the issue and the reasons behind the increase the budget may be adjusted if funds allow.

Growth within a financial year should only be allowed where compensatory savings are identified at the same time. There can be no assumption that there can be growth by stealth. The base budget for a future year will be that agreed by CMB for the current year. Financial Regulations require the Treasurer and Chief Executive to be notified of any decisions taken during a year that will lead to an increase in revenue costs of more than £25,000 in future years.

VIREMENTS

Definition

Virement is where money allocated to one area of the budget is moved to another area of the budget. This can be within a Budget Holder area or across different Budget Holders. The vired funds can then be spent in that other budget area. A virement does not increase the total budget availability to the Force.

Financial Regulations request that all virements above £100,000 are signed off by CMB. For clarity this does not include virements undertaken to correct miscodings 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 CMB approval.

Virement levels

Budget Holders may generally vire a maximum of £20,000 of any complete 'devolved' budget allocation.

- The Chief Finance Officer will approve virements up to £100,000 in excess of Budget Holder limits. If this results in a policy change this will be discussed at CMB.
- All virements below the £20,000 limit should be forwarded to the Finance Department in order for changes to be made to the financial system.
- Virements above £100,000, in accordance with the definition, require approval by CMB. The written request for this must be directed via the Chief Finance Officer.

ALL virements requested from 'Devolved Ring Fenced' budgets should be forwarded to the Chief Finance Officer for review and approval.

For clarification the re-profiling of expenditure across the year is not considered a formal virement.

Required documentation before incurring expenditure

Whatever the level of virement, formal documentation is always required and records of such virements kept. The budgets are changed on the financial system by Finance Department staff at Headquarters only after appropriate approved documentation has been received. It is not until Budget Holders are informed that this documentation has been completed that Budget Holders may incur the expenditure.

Attention is drawn to the paragraph on Police Officer Pay in respect of virements to or from police officer pay, National Insurance and superannuation budget allocations.

BUDGETARY CONTROL

Budget management

As detailed under 'Budget Holders and Managers' all budgets will be managed by a nominated person. In order for them to manage their budgets, accurate and timely management information will be provided to Budget Holders by the Finance Department. There will also be regular visits by the Budget Technicians who deal with devolved budgets. The Budget Technicians will also be available for adhoc queries. When absent urgent enquiries should be directed to another appropriate member of the Finance Department.

Financial System

The Agresso finance system was introduced in April 2012. It is expected that this system will provide enhanced management information to Budget Holders. Agresso is an integrated system including payroll and stores, this is expected to result in better reports especially in the area of payroll costs.

Budget Review Meetings

Due to the need to manage our resources effectively in this difficult economic environment a new system of budgetary control was introduced in 2009-10. The expectation is that there will be no underspends from staffing budget meaning that we cannot afford to overspend in other areas of the budget. To ensure that there was sufficient early warning of issues, monthly review meetings were introduced. With a reduction in resources the need to manage our resources closely remains critical however with the reduction in staffing available to carry out these roles more flexibility is required.

Centralised Budget Technicians will continue to monitor budgets on a monthly basis. If they or the Budget Holder request a meeting this will occur and if necessary minutes taken. If the area remains within budget and no issues are foreseeable then a meeting is not mandated.

Any issues surrounding this more fluid approach will be reviewed by the Head of Finance, if appropriate this individual will bring any significant concerns to the attention of the Chief Finance Officer, who will consider this when reporting on the consolidated finances of the Force.

Quarterly Budget Review Meetings

To ensure any problems are brought to the attention of the Chief Finance Officer a budget review meeting between the Budget Holder, Chief Finance Officer and/or Head of Finance and other appropriate members of staff will take place at the end of the first and Second quarters. Information obtained from these meetings will be reported to the Chief Finance Officer by exception. It will also be used to shape future decisions on

finances and to forecast variances on the corporate budget monitoring report. If concerns exist any party, budget holder, Head of Finance or Chief Finance Officer may request a meeting at the end of the third quarter.

Police and Crime Commissioner Reporting

The Traffic Light Budget Monitoring Report introduced in 2008-09 and a new Police Objective Analysis Report will be produced. This will be used to inform management and the PCC of the financial position.

Budget Review Timetable

Meetings will take place between the 14th and 28th of the month unless unavoidable, if this is the case the meeting must still take place to ensure a review has occurred. The timetable below specifies when the quarterly meetings are required.

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)	On request only

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

SPECIFIC BUDGETS

POLICE OFFICERS' PAY

Non-Devolved pay

Police Officers' basic pay, superannuation and NI are not devolved. Overall the Police Officer pay budget will be managed centrally by the Finance and HR Departments. Virements must be approved by the Chief Finance Officer.

Budget Setting

The budget has been set based on the calculated cost of named officers, rather than mid point of scale. This will mean that budgets are calculated on an assumed actual basis and will reduce the likelihood of underspend at year end.

It is important to ensure that the Force's overall strategy and corporate values are not affected by this devolvement. Therefore, with regard to budgets over which the Budget Holder has no direct control, the following will apply:

- Rent/Housing Allowances, Compensatory Grant and Competency Payments will be devolved ring fenced.
 - Specific budgets for Unsocial Hours Payments and On Call payments introduced by the Winsor review will be devolved ringfenced.
 - The budget setting process involved Budget Holders agreeing current full-time equivalent establishments as at 31 October 2015 with adjustments made for known changes, which affect 2016-17 expenditure. Information surrounding their allocation has been provided. A vacancy factor of 1% is built into the pay, NI and superannuation headings.
 - Officers have been funded at actual cost; the budget assumes a 1% pay award in September 2016.
 - Expenditure incurred on police officers' pay will be coded direct to the Budget Holder's budgets. The expenditure is based on payments physically made from the payroll system. This is necessary to show the true cost of each area of the business.
 - To enable management of pay costs, regular information will be provided on basic pay.
-

Police Strength

Changes in Police Officer numbers are approved by the Chief Constable at SCT.

It is expected that Budget Holders will work with People Services to allocate officers according to establishment. 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.

The allocated 2016-17 budget initially allows for 1,003 officers (fte).

Civilianisation/Work Force Modernisation - What savings can be accrued and retained?

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 saving target or an area of growth recognized as a priority. In all circumstances the issue of incentivising managers will be considered.

Savings on WFM can only be released when total police officer numbers reduce below the budgeted level. As Police Officers can not 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.

Period of retention of savings

Any savings agreed for retention will only be for the year of civilianisation. The 2016-17 budget will be produced on the new establishment. The proceeds of the change will be used in the funding of the next year's budget. The priority of use will firstly be to avoid cuts in the base budget and secondly to fund approved growth.

Advice

The cost of salaries and their on-costs can be complicated. It is, therefore, a requirement that where the total number of FTEs is to be increased in any Department, that not only the advice of the People Services 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.

SUPPORT STAFF PAY

General

Support staff budgets are totally devolved and this, therefore, provides a certain amount of flexibility regarding the employment of support staff.

- As a general rule, Budget Holders should keep the numbers of staff financed through their devolved budgets at the same number of FTE equivalents.
- This does not always have to be the case **PROVIDED** careful consideration is given to the financial consequences of not doing so, particularly the recurring and on-costs that will result.

- The number of Agency staff employed should be added to the actual FTE when comparisons to budget are made. No additional funding is given for Agency staff therefore their costs are expected to be funded from the Support staff budget lines. This will be checked regularly.

Whilst finance may be saved in 'year one' by delay in appointing a particular post it is the full year cost the following year that should be the test.

Under the savings programme all vacancies are initially ringfenced for redeployment opportunities. This reduces the need for redundancies, but does often lead to slippage in filling vacant post. With this in mind and the fact that a number of savings plans have yet to be completed it is likely that there will be a number of vacancies as at 1 April 2016. These posts will be replaced, if agreed, in line with principles set by the Senior Command Team (SCT).

Replacing a vacant post with a new type of post

Under devolved budgeting rules Budget Holders may decide to review a vacant post and if so desired replace it with a different post which they deem as essential. In this instance the Budget Manager should confirm with the Budget Technicians in the Finance Department that no additional costs will arise from the change. Upon agreement of this, People Services should be notified to ensure that the HR system is changed to reflect this.

People Services staff will not recruit any posts 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.

This is only available for small local changes. Any areas which have been identified corporately for review will require full business cases and are expected to assist in the delivery of the required efficiency savings.

Taking account of formula allocations

The situation regarding formula allocations as described in the paragraph dealing with "virement" should also be taken into account in respect of support staff budgets.

How the budget is calculated

The budget is calculated using the establishment as at October 2015, adjusted by any changes agreed as part of the budget setting process.

- No general pay award for 2016-17 is included as a 2 year settlement was entered into from February 2015

Note: It should be noted that a 3% vacancy level is built into the budget.

Increments and Regradings

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

Advice

The cost of salaries and their on-costs can be complicated. It is, therefore, a **requirement** that where the total number of FTEs is to be increased in any Department that not only the advice of the Human Resources Department is sought but also that of the Head of Finance. This will also give the Finance Department the opportunity to ensure that continuous funding is available.

OVERTIME ALLOCATION

General

In 2009-10 a new approach was taken by the Force on overtime. The approach considers the majority of overtime as a means of last resort. This approach, backed up by new control measures introduced by Budget Holders has led to a significant reduction in underlying cost. Overtime has reduced by over £1 million. This continued into 2013-14 with spend in line with budget and no variance.

2014-15 and 2015-2016 has seen an increase in spend due to a number of major incidents and changes to Operational Policing. Funding is not available to budget at the increased level of spend hence increased budget management in this area has occurred.

Focus on overtime has risen and needs to remain for two purposes (a) to manage the welfare and wellbeing of officers/staff and (b) to ensure appropriate governance on costs. No additional funding has been identified to finance any increase in costs. As mentioned under 'Value for Money' there is a national expectation that overtime reliance will reduce as productivity measures are introduced.

This area will continue to be specifically covered, in detail, at monthly meetings 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, managers will be held responsible for any overspends.

The principles agreed in the 2007 review of overtime are still relevant and should be adhered to;

- All overtime must be allocated to an overtime code – this will ensure that all overtime can be accounted for. Unallocated forms will be returned to the individual

- All overtime must be authorised by a rank senior to that undertaking the overtime before it is incurred – the authorisation requirement will make individuals consider whether the overtime is required before carrying it out.
- All overtime costs and budgets must be allocated to the individuals department that is most able to control the incident/area.
- For incidents SIOs should be allocated a budget – this will give them a guideline on expenditure limits.
- Overtime incurred due to vacancies should be financed by a compensating virement from Basic Pay. Hence all areas will have a vacancy overtime code allocated. Virements from Police Pay 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.

All main allocations are now on a 'cost driver' basis. This will enable management to identify why variances have occurred i.e. have there been more incidents or is the cost per incident higher than expected.

The ACC holds a contingency budget of £100,000. The majority of this budget is required to fund major incident costs. As the year progresses the ACC 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.

PROCUREMENT OF GOODS AND SERVICES

Purchasing Activity

The purchasing activity aims of the Force are:

- To support the aims and 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.

In line with national Value for Money expectations the Force has entered into a 4 force South West Partnership to deliver all procurements with a value exceeding £40,000 (for all 4 forces). It is expected that with increased volumes, and the purchasing power that this brings, there will be a reduction in unit costs for all forces. The amalgamation into one unit is also expected to reduce administration costs. The lead force for the South West Police Procurement Department (SWPPD) is Devon and Cornwall. Whilst they will employ all the staff in the SWPPD, individuals will remain located across the region.

Each Force will have a specific individual nominated as their Client Advisor; this individual will provide advice to the force surrounding smaller value procurement or identify the relevant procurement officer in the SWPPD who can assist. The Chief Finance Officer will be a member of the regional steering board of the SWPPD 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.

The procurement of goods and services which Wiltshire Police require, but have an expected purchase value of below £40,000 (4 force-wide), will be undertaken by the Finance Assistant roles. These co-ordinators will identify the most efficient method of obtaining the services.

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

Procurement cards have been introduced to the Force for use by Senior Officers and Budget Holders with specified suppliers. Orders do not need to be raised when using the procurement cards. However, receipts need to be kept and reconciled against the monthly procurement card statement, then attached to the completed card claim form and returned to the Finance Department by the 25th of each month. Approved use of Procurement Cards is detailed in the guidance issued with cards.

Placing a Purchase 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 Agresso. They are raised after an order requisition with all the relevant detail, costs and coding etc, has been authorised by an approved Budget Holder/Manager. All orders are now raised by the Finance Department.

Note: Any other method of ordering goods and services such as the use of the order requisitions form as an official purchase order, placing an order via the telephone, fax or email without an official purchase order number, etc, is strictly AGAINST Financial Regulations and must not occur. **Non compliance with Financial Regulations 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 and services and, therefore, other members of staff should refer to their Budget Holders/Managers for advice. The Finance Department will keep a list of those staff authorised to place orders and the level of spending delegated to them. Under no circumstances should staff circumvent the list of those designated to place orders. If goods or services are required to be procured, refer to the section above for guidance. **Non compliance with Financial Regulations will be treated extremely seriously and is likely to result in disciplinary action.**

Invoices received for the payment of goods purchased in any other way (including the use of the order requisition form as an order) 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.**

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.

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

Financial Regulations, the Procurement Strategy and the Procurement Policy can be found in the Finance section of First point.

Intention of procurement procedures

The intention of the procedures is to ensure that value for money is obtained and that the quality of goods received satisfies the needs of the Force and controlling legislation. Value will, in many cases, be achieved by bulk purchasing or the use of negotiated call-off or framework contract arrangements. Such arrangements are the responsibility of the Chief Finance Officer. The Finance Operations Manager will be responsible for day to day arrangements surrounding the use of both the SWPPD and the Finance Assistants.

Advice about purchasing goods or services

Advice about the purchase of goods and services should be sought as below,

- Less than £40,000 across the 4 Forces – The Finance Department's Finance Operations Manager or Finance Assistants.
- More than £40,000 across the 4 Forces – The SWPPD's nominated Client Advisor for Wiltshire

It should be noted that 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 SWPPD nominated Client Advisor where necessary may authorise in their absence.

The use of the central procurement section saves individuals time and money. ***Budget holders must always discuss their procurement needs with this section before trying to source the service or goods themselves.***

Procurement of Goods and Services

The main areas of purchasing are specifically dealt with in the following way:

Area	How dealt with
Goods and Services	<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 SWPPD's Client Advisor will always be available to advise on procurement routes.</p>
Procurement Card Purchases	<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 and approved purchase order route and disaggregation will not be accepted under any circumstances (guidelines on the use of procurement cards are issued by the Finance Department).</p> <p>In cases of extreme urgency, and where goods and services are required from suppliers other than those specified in the Barclaycard User Guidelines, the purchase of goods can be made via the procurement card held by the Finance Operations Manager.</p>
Procurement of travel and accommodation	<p>All requests for travel related services should be submitted via the Finance Assistants. This includes train tickets, hire cars, accommodation and plane fares. Request should be by completion of forms which are held on the Finance firstpoint 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>
Procurement of other goods and services via the internet	<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 contact the Finance Assistants for the next stage in the process providing the following information:</p> <ul style="list-style-type: none"> • The cost involved • The reason why best value is obtained from procurement across the internet. • The cost centre and account code to be charged <p>For internet purchases over £10,000: It should be noted that where the value of internet purchase</p>

	<p>requests exceed £10,000 the Finance Assistants must obtain authorisation from the Chief Finance Officer before any such purchase can be made. If the Chief Finance Officer is absent from more than 2 consecutive days the Head of Finance may authorise in their absence.</p> <p>The financial thresholds for quotations still apply to any procurement via the internet (see Financial Thresholds for Quotations).</p>
Mobile Phones	<p>The ICT Team manage 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 2015-16 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 received calls, i.e. Lync over laptops. Overall the number of mobiles for non-direct operational roles is expected to reduce.</p>
Foreign Purchases	<p>Authorisation</p> <p>Where there is a requirement for goods or 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>Payment Method</p> <p>When goods or services are to be procured from a foreign source the payment method must be considered. Payment by BACs, raised through the normal purchase order/invoice procedure is not normally acceptable. This leads to a foreign transaction being completed by the bank which encounters a fee and a large amount of administration. To reduce the cost and administration incurred a system of payment by procurement card has been set up. All payments made via procurement card for this category must be on the card held by the Finance Operations Manager.</p> <p>It should be noted that a credit limit is applied to the card and amounts of high value may still need to be paid for via bank transfers.</p> <p>If any additional costs are incurred in paying for the item this will be funded by the budget holder.</p>
Uniform and Clothing	<p>The Force specialist in this area is the Supplies Manager.</p> <p>All ordering of uniform and clothing must be processed by the</p>

	central Supplies function. This will ensure that only approved clothing is purchased and that the contracts agreed by the SWPPD are utilised.
Vehicles, IT, Specialist Equipment and changes to the Estate	<p>There is considerable expertise available from specialist managers who are responsible for specifying vehicles, IT, specialist equipment and changes to the estate.</p> <ul style="list-style-type: none"> • It is imperative to seek the advice of these specialists before placing an order for such items. • An order for such goods will not be finally processed unless it can be demonstrated that the "specialist manager" is satisfied that the items to be purchased will be compatible with existing equipment and systems. • It will also be necessary to demonstrate that the running costs, including maintenance costs, have been identified and can be accommodated within the existing and future budgets of the budget holder. • The completion and submission of a Purchase Order Requisition must not be taken as authorisation for the purchase. The purchase must not take place until the Purchase Order has been issued (see Placing a Purchase Order above).

Quotations, Tenders And Contracts

The procurement procedure will largely be dictated by the total value of the goods or services to be purchased. Total costs must be considered when deciding which process is to be applied. This should include the actual value of goods or services, the time period and any costs for maintenance, lease finance and rental, etc. No attempt should be made to manipulate (disaggregate) the value of the procurement being considered in order to avoid the correct procurement procedure.

The procurement process will be managed by the Finance Assistants (in association with the SWPPD where appropriate). For any purchase of £500 or more the Finance Assistants should be supplied information on what is required and any possible suppliers. Dependent on the purchase required the Finance Assistants will research the market, propose the procurement route and finally raise the 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 process to the SWPPD. 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.

The decision on how the purchase should be handled by the Finance Assistants under the quotation or tender procedure is based on the following financial thresholds:

Financial Thresholds for Quotations
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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
£5,000 to £20,000	3 – must be in writing
£20,000 and above	Refer to the SWPPD

The above thresholds apply to the **minimum** number of offers which must be obtained from suppliers. It is good practice to invite **more** offers where any of the following factors apply:

- There are many potential suppliers
- Some companies may decline from bidding
- New suppliers entering the marketplace

The financial thresholds for tendering procedures are outlined below:

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

Signing of 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.

Supplies where purchase orders are not required

For certain supplies, e.g. utilities, purchase orders are not required. A list of those supplies is held by the Finance Department. The Agresso system will use revised procedures for these certain supplies.

Creditors

The following will be applied to the use of creditors:

- Only approved Suppliers will be used and new creditors will only be set up on Agresso through the agreed and approved process.
- If a creditor has not been approved by the Finance Department it will not be possible to place an order or pay the creditor.

Imprest, Procurement Cards, Other Purchases

No matter how goods and services are purchased, the cost will be debited to the Budget Holder making the purchase.

- The IMPREST ACCOUNT or PROCUREMENT CARD ACCOUNTS are not budgets in themselves. They are a means of payment which, in turn, is coded to the appropriate account of the Budget Holder.

Local Imprest Accounts may only be used in the following circumstances:

- 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 an approved supplier on the system. The purchase of goods through imprest 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 BACs payment. In this circumstance alternative suppliers will be investigated. All new suppliers will be required to accept BACs payment to obtain orders from Wiltshire Police.

Due to the nature of Imprest Accounts, they are frequently audited. During this audit the use of the account is checked along with the cash held.

Payment and Authorisation

During 2012-13 a new streamlined process for the payment of supplies and services was implemented. This reduces duplication and bureaucracy. In any process the payment of invoices in a timely manner is important. It is expected that any invoices will be forwarded to the Finance Department immediately to ensure payment dates are complied with. This will be checked frequently, with Budget Holders required to supply, in writing, reasons for non-compliance. This payment of suppliers in a timely manner is good practice and regulated by the "Late Payments Act".

BUILDINGS MAINTENANCE

Introduction

The Buildings Maintenance Budget comprises 3 headings:

- Assessed Needs
- Unplanned Maintenance
- Service Contracts

Assessed Needs Budget

The Assessed Needs Budget is initially held by The Head of Facilities Management and is managed in the following manner

- Early in the financial year condition surveys are undertaken of all the estate to validate the priority of works required.
- A plan is then formed based on proposals by our property experts in consultation with local staff. This plan is limited by the budget provided.
- Orders are then let throughout the year in batches. By releasing orders during the year the value of orders can then be changed to reflect the impact of the actual unplanned maintenance which has taken place.
- Expenditure is coded to separate building location codes held by the Facilities Department. This enables the budget to be managed by the Head of Facilities Management whilst enabling the force to understand the costs which surround each building we utilise.

Unplanned Maintenance Budget

The Head of Facilities Management holds the Unplanned Maintenance Budget.

- These budgets are to be used for 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 not be used for improvement works.

Note: Any overspend on unplanned maintenance will be funded by the Assessed Needs budget. This will therefore mean that a reduced level of Assessed Needs work can take place, directly affecting Departmental plans.

Service Contracts Budget

The Service Contracts Budget is also held by Facilities and is managed by The Head of Facilities Management. If Departments request improvements that result in increased service contracts (i.e. Alarm implementations) they will be required to fund the cost. This will be via virement in the first year and a reduced base budget in future years.

Property Consultants

The Force has appointed advisors to assist with the management of its property.

- Any expenditure on the three Building Maintenance Budgets should be carried out via the advisors or other procedures that may be agreed in writing.
- On the Force's behalf these advisors will engage contractors to carry out the work.
- They will also ensure that best value is achieved.

Minor Works

The Head of Facilities Management will now hold the Minor Works Capital Budget centrally for the whole of the Force. The Head of Facilities Management will also hold the portion of the Professional Fees budget linked to Estate work.

Swindon Facilities Project

In 2005 the facility at Swindon became operational. This facility is provided via the Private Finance Initiative (PFI). By utilising the PFI route the PCC pays for the provision of the building on an annual basis. This includes the provision of services such as catering, cleaning, caretaking, repairs and maintenance and furniture.

The annual payments are funded by a mixture of:

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

The budget and grant for this facility is held within the Facilities budget so the net costs are identified as part of this areas cost.

INCOME

Introduction

In most devolved budgets there are items of income. As identified in the section 'budget setting' the amounts attributed are determined after discussion with Budget Holders and using historic information.

Special Services income

Due to the nature of policing, services/operations are provided/undertaken which can result in the receipt of extra income.

Due to funding pressures the Chief Constable instructed in 2009 that any surplus in excess of £5,000 received from carrying out special services should become a central resource. This resource may be made available later in the financial year depending on the whole force position. This instruction will continue in 2015-16.

Income sought to fund items of expenditure

The only exception is where the Budget Holder has specifically sought to attract extra income to fund a specific item of expenditure. If this is the case the Chief Finance Officer should 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 understood 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, therefore, commit expenditure of anticipated income before payment is received.

Charges for special services

Each year the charges for Special Services are increased in line with pay increases. Budget Holders can find these rates in the Charging for Special Police Services Policy on the Finance Section of First Point. It should be noted that it is expected that these rates be used for the majority of work undertaken. ***If Budget Holders wish to charge lower rates they should inform the Chief Finance Officer of the reasoning why before the service is provided. The lower rate can only be used following authorisation of the Chief Finance Officer.***

Income Coding

Budget Holders should also note and apply accounting rules regarding reimbursements. It is no longer acceptable to code reimbursement income to the expenditure code to which it relates. **ALL INCOME** must be coded to an income account code. If material,

virements should be requested to transfer budgets from the income line. Not doing so will cause a significant problem with the Auditors.

SPECIAL GRANTS

Overview

In recent years the Government has decided to issue a number of special grants. These grants are specific and target certain areas where the Government requires Police Forces to concentrate activity. Due to their specific nature all these grants are audited and the Force must show that the funds were spent in accordance with the guidelines issued.

It is essential that BEFORE any bid is made for new funds that 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.

Rule 2 Grant and Crime Fighting Fund

In previous years the Force has received a Rule 2 specific grant of £2,314,350 for;

- Sparsity
- DNA Expansion Fund
- Special Priority Payments
- IPLDP

A separate Crime Fighting Fund Grant of £2,172,464 was also received. This was based on the Home Secretary's desire to see an extra 9,000 Police Officers on the beat across the country. Wiltshire had been allocated the following additional officers:

- Financial Year 2000/2001 26 Officers
- Financial Year 2001/2002 21 Officers
- Financial Year 2002/2003 29 Officers

The requirement to prove 76 additional officers have been employed was removed a number of years ago. Therefore the grant became more 'general'.

In 2011-12 the government decided to move the Rule 2 grant and the Crime Fighting Fund grant into the mainstream funding. Hence 2010-11 was the last year in which these were paid.

Security Funding

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

Neighbourhood Policing Fund (NPF) - Police Community Support Officers (PCSOs)

In recent years the Home Secretary has introduced the concept of PCSOs. To encourage Forces to introduce this new element of policing, special grant funding was made available. To date Wiltshire has been allocated funding for the following officers from the NPF:

Round 1:	15 PCSOs	50% Home Office funded in 2007-08
Round 2:	10 PCSOs	50% Home Office funded in 2007-08
Round 3:	4 PCSOs	50% Home Office funded in 2007-08
NP1:	12 PCSOs	75% Home Office funded in 2007-08
NP2:	56 PCSOs	75% Home Office funded in 2007-08
NP3	38 PCSOs	75% Home Office funded in 2007-08

This totals 135 PCSOs which is the government's expectation for Wiltshire – no further allocations are expected. The grant funding in 2012-13 was £2,821,744.

In 2009-10 the Force decided to transfer 2 Police Officer posts (County Youth Offending Team) to PCSO's under the WFM programme. This increased the establishment of PCSO's to 137.

In 2010-11 10 PCSO's were added to the establishment on the assumption that 50% of the cost would be funded from partners as part of a 'Safer Schools' initiative. Unfortunately funding was only secured for 4 PCSO's. Therefore, in 2011-12 the PCSO establishment was 141. In 2013-14 only 1 school provided funding, in 2014-15 and beyond no schools are funding PCSO's.

From 2013-14 the use of the NPF will be at the direction of the new Police and Crime Commissioner as it has been consumed within the main grant funding. From this date the Commissioner is able to direct more or less funding towards PCSO's without any impact on the grant.

In 2015-16 the PCC decided to reduce PCSO numbers to 118.

Incentivisation

The Force has invested heavily in Financial Investigators with the expectation that in the long run these will be self-funding from cash forfeiture and confiscation returns from successful convictions. In 2006-07 the returns were low and led to the income target being lowered to £150,000 for 2007-08. Since 2007-08 the force has improved returns and, for the first time, in 2010-11 exceeded the £150,000 target. Income receipts are highly volatile (2014-15 Q1 £1k, Q2 £3k, Q3 £26k, Q4 £23k, 2015-16 Q1 £6k, Q2 £42k).

Due to income volatility only an inflationary increase was allowed for in 2012-13; hence the budget target for 2013-14 was £160,000. For 2016-17 the requirement remains at £160,000.

ROLLOVER

Rollover of budget under control of the Chief Constable

Since 2011-12 the automatic rollover of underspends has ceased. During the year the PCC and the Chief Constable will review this issue and agree a new policy.

CONCLUDING REMARKS

The Budget Book has been designed to create an appropriate balance between local autonomy and corporate accountability.

Delegation is authorised by the PCC on the basis that good systems exist to ensure financial regulations are applied, budgets are balanced and public money is used efficiently and effectively. Compliance is essential to ensure that the trust between PCC and Force continues.

With increased pressure on the budget and the difficult economic climate the requirement for Budget Holders to focus on their budgets will increase. Budget Holders will be aware that they are accountable for their budget position and the proper, most effective, use of public money.

Clive BARKER
ACO - Chief Finance Officer

REVENUE AND CAPITAL BUDGET 2016-2017

Summary Revenue Budget 2016/17

<u>Division/Department</u>	Not Devolved £	Devolved £	Total £	%
Chief Constable	2,070,100	790,273	2,860,373	3%
Swindon Hub	12,232,808	2,430,366	14,663,174	14%
Salisbury Hub	6,444,050	1,568,616	8,012,666	8%
Chippenham/Trowbridge Hub	12,078,771	2,831,981	14,910,752	14%
Crime Standards & Justice	1,035,783	5,361,610	6,397,393	6%
Force Operations	-404,337	694,447	290,110	0%
Contact Management	1,474,638	6,776,177	8,250,815	8%
Crime Prevention	1,185,712	1,002,810	2,188,522	2%
Head of Crime	899,377	1,102,865	2,002,242	2%
PPD & Safeguarding	2,247,963	1,817,932	4,065,895	4%
Intelligence	2,835,377	1,885,593	4,720,970	4%
Forensics	707,613	1,956,106	2,663,719	3%
People Development	1,066,348	1,374,280	2,440,628	2%
People Standards & Support	1,054,348	2,980,646	4,034,994	4%
Corporate Communications	-141,734	865,569	723,835	1%
Transformation	142,956	225,935	368,891	0%
Strategy & Policy	128,951	732,119	861,070	1%
Finance & Secretariat	423,909	1,228,447	1,652,356	2%
Fleet	-10,089	1,141,590	1,131,501	1%
Stores	0	681,148	681,148	1%
Estates and Buildings	2,839,326	1,820,317	4,659,643	4%
IST Contract Management	361,534	5,977,143	6,338,677	6%
Special Constables	0	233,806	233,806	0%
Collaboration (Blackrock)	630,530	46,419	676,949	1%
Collaboration (MCIT)	1,414,637	867,238	2,281,875	2%
Tri Service	5,639,562	334,544	5,974,106	6%
Joint Control Room	244,510	568,051	812,561	1%
OPCC (Inc Interest on balances)	426,984	2,003,110	2,430,094	2%
Ill Health/Injury Pensions	722,143	0	722,143	1%
Main Force Funding	-1,605,000	0	-1,605,000	-2%
Total Budget	56,146,770	49,299,138	105,445,908	100%
%	53%	47%	100%	

Wiltshire Police and Crime Commissioner Budget 2016/17

	Not Devolved £	Devolved £	Total Budget £
<u>Objective analysis</u>			
Office of Police and Crime Commissioner Costs			
OPCC Costs	920,745	2,003,110	2,923,855
Less Income (Including Interest on Balances)	- 493,761	- -	493,761
Sub Total	426,984	2,003,110	2,430,094
Chief Constable Costs			
Main Force	54,997,643	47,062,222	102,059,865
Special Constables	-	233,806	233,806
Ill Health/Injury Pensions	722,143	-	722,143
Sub Total	55,719,786	47,296,028	103,015,814
TOTAL NET EXPENDITURE	56,146,770	49,299,138	105,445,908
<u>Subjective Analysis</u>			
Employee Costs	54,459,415	34,328,514	88,787,929
Running Expenses	9,077,065	16,737,132	25,814,197
Capital Financing Costs	741,000	-	741,000
Contribution from Reserves	- 1,605,000	- -	1,605,000
Less Income	- 6,525,709	- 1,766,509	8,292,218
TOTAL NET EXPENDITURE	56,146,770	49,299,138	105,445,908
<u>Financing of Net Expenditure</u>			
Police Grant	37,484,825		37,484,825
Grant	20,682,871		20,682,871
Community Safety Fund Grant	0		0
Localisation Grant	3,841,996		3,841,996
Council Tax Freeze Grant 11/12	990,554		990,554
Council Tax Freeze Grant 13/14	402,283		402,283
Collection Fund Surplus	882,300		882,300
Council Tax Precept	41,161,079		41,161,079
TOTAL FINANCING	105,445,908	0	105,445,908

Crime Standards & Justice Revenue Budget 2016/17

SERVICE LEVEL

		Not Devolved £	Devolved £	Total £
Employee Costs	Police Officer Basic	1,031,533		1,031,533
	Police Officer NI	132,813		132,813
	Police Officer Pension	247,851		247,851
	Police Officer Overtime		28,696	28,696
	Police Officer Temp Duty			-
	Police Officer Allowances	72,540		72,540
	Police Staff Basic		3,139,927	3,139,927
	Police Staff NI		347,382	347,382
	Police Staff Overtime		76,902	76,902
	Police Staff Superannuation		530,332	530,332
	Police Staff Allowances		199,862	199,862
	Other Employee Costs	-	-	-
	Training Expenses		565	565
				-
				-
Premises Costs	Repairs and Maintenance		-	-
	Utilities Cost	-		-
	Rent and Rates	-		-
	Cleaning Services		6,300	6,300
	Other Premise Cost		-	-
				-
				-
Transport Costs	Vehicle Running Costs		36,750	36,750
	Helicopter Costs		-	-
	Public Transport		837	837
	Staff Allowances		6,258	6,258
	Specials Mileage		-	-
				-
				-
Supplies and Services	Equipment		32,848	32,848
	Specialist Equipment		-	-
	Office Expenses		2,692	2,692
	Catering Contract	-	191	191
	Clothing and Uniforms		30,600	30,600
	Forensic Costs		15,000	15,000
	Investigative Expenses		-	-
	Police Doctors and Surgeons		1,022,545	1,022,545
	Prosecution and Legal Expenses	-	128,634	128,634
	Communications		5,330	5,330
	Computer Running Costs		-	-
	Dog and Animal Expenditure		-	-
	Other Expenses	135,000	76,035	211,035
				-
				-
				-
				-
				-
				-
Agency and Contracted Services	Third Party Payments	-	18,000	18,000
	Capital Financing	-		-
				-
				-
				-
				-
				-
				-
				-
				-
	Total Expenditure	1,619,737	5,705,686	7,325,423
Income	Interest / Investment Income	-		-
	Special Services		-	-
	Court Costs Income	-	120,000	120,000
	Rental Income	-		-
	Grant & Income	-	463,954	808,030
			-	-
			-	-
	Total Income	- 583,954	- 344,076	- 928,030
TOTAL BUDGET		1,035,783	5,361,610	6,397,393

Intelligence Revenue Budget 2016/17

SERVICE LEVEL

		Not Devolved £	Devolved £	Total £
Employee Costs	Police Officer Basic	2,064,995		2,064,995
	Police Officer NI	255,383		255,383
	Police Officer Pension	499,460		499,460
	Police Officer Overtime		100,000	100,000
	Police Officer Temp Duty			-
	Police Officer Allowances	73,455		73,455
	Police Staff Basic		1,196,820	1,196,820
	Police Staff NI		127,141	127,141
	Police Staff Overtime		12,287	12,287
	Police Staff Superannuation		202,143	202,143
	Police Staff Allowances		57,839	57,839
	Other Employee Costs	-	-	-
	Training Expenses		1,199	1,199
				-
				-
Premises Costs	Repairs and Maintenance		-	-
	Utilities Cost	-		-
	Rent and Rates	-		-
	Cleaning Services		-	-
	Other Premise Cost		-	-
				-
				-
Transport Costs	Vehicle Running Costs		64,600	64,600
	Helicopter Costs		-	-
	Public Transport		6,316	6,316
	Staff Allowances		11,597	11,597
	Specials Mileage		-	-
				-
				-
Supplies and Services	Equipment		45,459	45,459
	Specialist Equipment		-	-
	Office Expenses		-	-
	Catering Contract	-	1,682	1,682
	Clothing and Uniforms		-	-
	Forensic Costs		-	-
	Investigative Expenses		-	-
	Police Doctors and Surgeons		-	-
	Prosecution and Legal Expenses	-	-	-
	Communications		31,362	31,362
	Computer Running Costs		-	-
	Dog and Animal Expenditure		-	-
	Other Expenses	-	27,148	27,148
				-
				-
				-
				-
				-
Agency and Contracted Services	Third Party Payments	17,978	-	17,978
	Capital Financing	-		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
	Total Expenditure	2,911,271	1,885,593	4,796,864
Income	Interest / Investment Income	-		-
	Special Services		-	-
	Court Costs Income	-		-
	Rental Income	-		-
	Grant & Income	75,894	-	75,894
				-
				-
	Total Income	75,894	-	75,894
TOTAL BUDGET		2,835,377	1,885,593	4,720,970

People Standards & Support Revenue Budget 2016/17

SERVICE LEVEL

		Not Devolved £	Devolved £	Total £
Employee Costs	Police Officer Basic	418,581		418,581
	Police Officer NI	63,786		63,786
	Police Officer Pension	98,514		98,514
	Police Officer Overtime		-	-
	Police Officer Temp Duty			-
	Police Officer Allowances	42,482		42,482
	Police Staff Basic		2,032,721	2,032,721
	Police Staff NI		210,284	210,284
	Police Staff Overtime		3,000	3,000
	Police Staff Superannuation		338,258	338,258
	Police Staff Allowances		1,762	1,762
	Other Employee Costs	-	144,340	144,340
	Training Expenses		6,888	6,888
				-
				-
Premises Costs	Repairs and Maintenance		-	-
	Utilities Cost	-		-
	Rent and Rates	-		-
	Cleaning Services		-	-
	Other Premise Cost		-	-
				-
				-
Transport Costs	Vehicle Running Costs		2,000	2,000
	Helicopter Costs		-	-
	Public Transport		3,222	3,222
	Staff Allowances		18,499	18,499
	Specials Mileage		-	-
				-
				-
Supplies and Services	Equipment		800	800
	Specialist Equipment		16,280	16,280
	Office Expenses		-	-
	Catering Contract	-	1,000	1,000
	Clothing and Uniforms		-	-
	Forensic Costs		-	-
	Investigative Expenses		-	-
	Police Doctors and Surgeons		63,399	63,399
	Prosecution and Legal Expenses	419,536	-	419,536
	Communications		5,008	5,008
	Computer Running Costs		96,000	96,000
	Dog and Animal Expenditure		-	-
	Other Expenses	-	37,185	37,185
				-
				-
				-
				-
				-
				-
				-
Agency and Contracted Services	Third Party Payments	11,449	-	11,449
	Capital Financing	-		-
				-
				-
				-
				-
				-
				-
				-
	Total Expenditure	1,054,348	2,980,646	4,034,994
Income	Interest / Investment Income	-		-
	Special Services		-	-
	Court Costs Income	-		-
	Rental Income	-		-
	Grant & Income	-	-	-
				-
	Total Income	-	-	-
				-
TOTAL BUDGET		1,054,348	2,980,646	4,034,994

Strategy & Policy Revenue Budget 2016/17

SERVICE LEVEL

		Not Devolved £	Devolved £	Total £
Employee Costs	Police Officer Basic	124,854		124,854
	Police Officer NI	11,091		11,091
	Police Officer Pension	26,324		26,324
	Police Officer Overtime		-	-
	Police Officer Temp Duty		-	-
	Police Officer Allowances	240		240
	Police Staff Basic		559,588	559,588
	Police Staff NI		58,757	58,757
	Police Staff Overtime		-	-
	Police Staff Superannuation		94,514	94,514
	Police Staff Allowances		145	145
	Other Employee Costs	-	-	-
	Training Expenses		-	-
			-	-
Premises Costs	Repairs and Maintenance		-	-
	Utilities Cost	-	-	-
	Rent and Rates	-	-	-
	Cleaning Services		-	-
	Other Premise Cost		-	-
			-	-
			-	-
Transport Costs	Vehicle Running Costs		-	-
	Helicopter Costs		-	-
	Public Transport		-	-
	Staff Allowances		1,500	1,500
	Specials Mileage		-	-
			-	-
Supplies and Services	Equipment		-	-
	Specialist Equipment		-	-
	Office Expenses		-	-
	Catering Contract	-	250	250
	Clothing and Uniforms		-	-
	Forensic Costs		-	-
	Investigative Expenses		-	-
	Police Doctors and Surgeons		-	-
	Prosecution and Legal Expenses	-	-	-
	Communications		718	718
	Computer Running Costs		-	-
	Dog and Animal Expenditure		-	-
	Other Expenses	-	16,647	16,647
			-	-
			-	-
			-	-
			-	-
			-	-
Agency and Contracted Services	Third Party Payments	-	-	-
	Capital Financing	-	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Total Expenditure	162,509	732,119	894,628
Income	Interest / Investment Income	-	-	-
	Special Services		-	-
	Court Costs Income	-	-	-
	Rental Income	-	-	-
	Grant & Income	33,558	-	33,558
			-	-
	Total Income	33,558	-	33,558
			-	-
TOTAL BUDGET		128,951	732,119	861,070

Police Pensions III Health Revenue Budget 2016/17

SERVICE LEVEL

	Not Devolved £		Devolved £		Total £
Employee Costs					
Injury	512,143				512,143
HO Charge III Health Pensions	210,000				210,000
TOTAL BUDGET	722,143		-		722,143

Main Force Funding Revenue Budget 2016/17

SERVICE LEVEL

	Not Devolved £		Devolved £		Total £
Transfer to/from earmarked revenue reserves					
Transfer to Earmarked Revenue Reserve	- 1,605,000			-	- 1,605,000
TOTAL BUDGET	- 1,605,000			-	- 1,605,000

Wiltshire Police and Crime Commissioner - Financial Plan

Capital Expenditure Plan

Financial Year >>>>>>	<i>bfwd</i> <i>£million</i>	<i>15/16</i> <i>£million</i>	<i>16/17</i> <i>£million</i>	<i>17/18</i> <i>£million</i>	<i>18/19</i> <i>£million</i>	<i>Cum</i>
Capital Financing						
Government Grant	0.000	0.793	0.479	0.479	0.479	2.230
Capital Reserve (post cap fin tfr)	12.626					12.626
Contribution from Reserves	0.000					0.000
Capital Receipts	0.000	0.000	1.265	1.630		2.895
Revenue Cont. to Capital (1.9% CT)	0.000	0.729	0.739	0.739	0.739	2.946
	12.626	1.522	2.483	2.848	1.218	20.697
Capital Expenditure (on a cashflow basis)						
Part A - Maintenance and Replacement Programme						
Vehicle Fleet	-0.039	0.913	0.913	0.913	0.913	3.613
Programmed Maintenance - Buildings		0.100	0.100	0.100	0.100	0.400
Airwave Handsets	0.166	-0.100	0.035	0.000	0.000	0.101
Hi-tech crime unit computers	0.000	0.000	0.050	0.000	0.050	0.100
Operational Equipment (Taser)	0.030	0.000	0.050	0.000	0.050	0.130
Total Maintenance and Replacement	0.157	0.913	1.148	1.013	1.113	4.344
Part B - Development and Improvement Projects						
Minor Works - Building Improvements		0.075	0.075	0.075	0.075	0.300
Estates Major Projects	0.780	0.400	0.923	7.603		9.706
Video Conferencing						0.000
CCTV Gablecross						0.000
ECC/FCC Meridian Replacement						0.000
Forcewide Telephone Platform	-0.091	0.220				0.129
Performance System	0.010					0.010
Blackrock Firearms Training Facility	0.043					0.043
FIM						0.000
CCC Refurbishment Programme	0.176					0.176
Tasking and Briefing System	0.128					0.128
ESMCP			0.262	0.316	0.354	0.932
ANPR		0.484				0.484
HR systems		0.145				0.145
Total Development and Improvement	1.046	1.324	1.260	7.994	0.429	12.053
Part C - ICT Refresh Programme						
ICT Remediation Work Phase 2	0.159	0.337	0.245			0.741
Computer Laptops, Tablets, Desktops, etc.	-0.393	1.175	0.243	0.154	1.406	2.585
Business Cont and Compliance	0.000		0.150			0.150
ICT Investment (incl servers, storage)	-0.083	0.353	0.000	0.500	0.500	1.270
Systems Development	0.000		0.484			0.484
Mobile Working	0.496	0.200	0.100			0.796
Protective Monitoring	0.006	0.000	0.000			0.006
Hi Tech Crime Unit Storage and Servers	0.039	0.000	0.000			0.039
Communications Network	0.256	0.000	0.000			0.256
Total ICT Refresh	0.480	2.065	1.222	0.654	1.906	6.327
Total for Parts A, B and C	1.683	4.302	3.630	9.661	3.448	22.724
Surplus / Deficit (-) for Year	10.943	-2.780	-1.147	-6.813	-2.230	-2.027
Cumulative Surplus / Deficit	10.943	8.163	7.016	0.203	-2.027	-2.027