



GRAMPIAN
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Keeping our communities safe

COMMITTEE: GRAMPIAN JOINT POLICE BOARD
DATE: 4 March 2011
TITLE OF REPORT: Capital Monitoring Report
REPORT NUMBER «ReportNumber»

1. PURPOSE OF REPORT

To update the Board on the progress of the 2010-11 Capital Plan, provide an updated projected out-turn for the year, and highlight any changes since the last Board.

2. RECOMMENDATION(S)

The Board is requested to:

- consider and note the contents of the report;
- and approve the carry forward of £1.234m of Capital Grant from 2010-11 into 2011-12, by the Constituent Authorities.

3. FINANCIAL IMPLICATIONS

The Capital Plan sets out the Force's proposed investment in capital assets for the current and subsequent 3 financial years. The approved budget for 2010-11 amounts to £3.026m, and is funded by way of capital grant, capital receipts and revenue financing.

The Capital Plan is overseen by the Force's Programme Board, with any minor adjustments being reflected in a transfer from or to the Unallocated Capital Funds.

4. SERVICE & COMMUNITY IMPACT

It is important that the Force continues to invest in its infrastructure and systems in order that it can enhance the operational capacity and generate efficiencies for front line policing.

5. OTHER IMPLICATIONS

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6. REPORT

The total approved budget amounts to £3.026m. The projected out-turn for the current financial year is £2.947m and the actual spend up to 31 January 2011 is £482,000.

The removal of the budget for the new Force Headquarters in the current financial year has had a significant impact upon the Capital Plan and as a result the Board recently agreed to carry forward £1.134m of Capital Grant funding from 2010-11 into 2011-12.

The Force is unable to hold any unspent Capital Grant at the end of a financial year. The Scottish Government suggested that the most appropriate mechanism for dealing with this situation is for the Constituent Authorities to be refunded with a share of the Capital Grant this financial year and to re-issue an equivalent amount in 2011-12.

In recent months the Force has endeavoured to progress a small number of new capital projects in order to utilise the remaining balance of the Unallocated Capital Funds. It is unlikely that this balance will be expended, although these projects may commence later in 2011-12.

In order to ensure that the Force adheres to the grant funding rules, it is recommended that the Force increases by £100,000 the amount of Grant Funding that needs to be carried forward. This will allow for the balance on the Unallocated Capital Funds (£79,000) to be carried forward from 2010-11 into 2011-12, as well as provide for a small element (£21,000) of slippage against any of the main construction projects. Discussions are on-going with representatives from the Constituent Authorities, in order to progress the matter.

The total amount of Grant Funding that would be carried forward would rise from £1.134m to £1.234m. Consequently, the level of Capital Grant provided to the Force in 2010-11 would reduce from £3.857m to £2.623m, and for 2011-12 it would rise from £2.404m to £3.638m.

As in previous financial years, a considerable element of spend is incurred during the last 2 months of the financial year, as projects near completion, or goods are delivered that meet with tender specifications. Although the actual expenditure to date is relatively low (£482,000) it is still anticipated that the cost of capital goods and services purchased will be in line with the total projected out-turn of £2.947m.

Any increase in the level of capital spend for 2010-11 (beyond the £2.947m now projected) in the lead up to the end of this financial year, will be funded through the use of capital receipts.

Work is also progressing on the National Performance Platform Project. The budget for the current financial year is £487,000, and spend will be funded from the Capital Grant carried forward from 2009-10. The profile of spend is included within Appendix C.

7. REPORT AUTHOR DETAILS

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8. BACKGROUND PAPERS

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Chief Constable
«Date»

Treasurer
«Date»



GRAMPIAN POLICE
Budget Monitoring Report - Expenditure up to 31 January 2011

		Grampian Police Summary		Estimated	Variance	Out-turn as a
		Approved	Expenditure to	Out-turn	(Under)/	% of Budget
		Budget	31-Jan-11	As At	Overspend	
		£	£	31-Jan-11	As At	
				£	31-Jan-11	
					£	
EMPLOYEE COSTS						
Police Officers						
	Pay	54,735,056	45,013,012	54,103,186	(631,870)	99%
	CRTP/Bonus/SPP	1,536,242	1,232,900	1,349,316	(186,926)	88%
	TRA and Housing	2,053,485	1,605,810	2,099,779	46,294	102%
	Other Allowances	124,691	84,748	104,791	(19,900)	84%
	National Insurance	5,164,724	4,026,385	5,052,340	(112,384)	98%
	Notional Pension Costs	13,555,254	11,287,113	13,556,924	1,670	100%
	Injury Pension Costs	400,000	328,001	393,600	(6,400)	98%
	Ill Health Awards	384,961	322,089	384,961	0	100%
	Sub-total	77,954,413	63,900,058	77,044,897	(909,516)	99%
	Overtime	3,191,099	1,953,633	2,895,335	(295,764)	91%
	Total Police Officers' Costs	81,145,512	65,853,691	79,940,232	(1,205,280)	99%
Police Staff						
	Pay	16,328,543	12,719,353	16,348,357	19,814	100%
	Allowances	1,565,050	1,250,663	1,517,701	(47,349)	97%
	National Insurance	1,179,932	979,415	1,177,427	(2,505)	100%
	Superannuation	4,241,332	2,464,693	4,303,280	61,948	101%
	Sub-total	23,314,857	17,414,124	23,346,765	31,908	100%
	Overtime	259,371	133,084	198,906	(60,465)	77%
	Total Police Staff Costs	23,574,228	17,547,208	23,545,671	(28,557)	100%
Other Staff Costs						
	Recruitment (incl Relocation)	69,400	63,328	76,085	6,685	110%
	Other	13,500	7,788	12,920	(580)	96%
	Sub-total	82,900	71,116	89,005	6,105	107%
	Total Employee Costs	104,802,640	83,472,015	103,574,908	(1,227,732)	99%
OPERATING COSTS						
Property Costs						
	Rent	866,257	485,664	858,712	(7,545)	99%
	Rates	1,460,650	1,370,387	1,463,259	2,609	100%
	Insurance	20,530	20,242	20,925	395	102%
	Repairs and Maintenance	612,968	445,434	612,015	(953)	100%
	Repairs and Maintenance - Devolved	22,522	18,342	26,822	4,300	119%
	Heating, Lighting and Cleaning	1,022,748	855,174	1,021,476	(1,272)	100%
	Sub-total	4,005,675	3,195,243	4,003,209	(2,466)	100%
Transport and Plant Costs						
	Repairs and Maintenance	260,200	223,848	263,650	3,450	101%
	Petrol and Diesel Fuel	806,973	638,155	807,452	479	100%
	Licences and Insurances	308,400	311,003	318,000	9,600	103%
	Car Hire	251,209	201,071	245,121	(6,088)	98%
	Travel and Subsistence	535,751	332,269	511,711	(24,040)	96%
	Sub-total	2,162,533	1,706,346	2,145,934	(16,599)	99%
Supplies and Services Costs						
	Operational Equipment and Materials	601,437	401,048	581,063	(20,374)	97%
	Operational Supplies and Services	2,840,955	1,966,153	2,864,023	23,068	101%
	Uniforms and Clothing	290,383	213,355	275,209	(15,174)	95%
	Computer Maintenance and Software	1,311,337	980,477	1,330,991	19,654	101%
	Computer Network and Telephony	734,819	522,832	704,241	(30,578)	96%
	Radio Communications	5,000	5,211	6,000	1,000	120%
	Catering	150,865	124,111	145,134	(5,731)	96%
	Conferences and Training	451,586	191,096	327,585	(124,001)	73%
	Printing, Stationery and Postages	525,378	351,165	453,048	(72,330)	86%
	Insurances	395,100	401,723	405,649	10,549	103%
	Advertising	66,220	48,533	72,025	5,805	109%
	Other Administrative Costs	332,171	155,106	326,587	(5,584)	98%
	Sub-total	7,705,251	5,360,810	7,491,555	(213,696)	97%

GRAMPIAN POLICE
Budget Monitoring Report - Expenditure up to 31 January 2011

		<i>Grampian Police Summary</i>		<i>Estimated</i>	<i>Variance</i>	<i>Out-turn as a</i>
		<i>Approved</i>	<i>Expenditure to</i>	<i>Out-turn</i>	<i>(Under)/</i>	<i>% of Budget</i>
		<i>Budget</i>	<i>31-Jan-11</i>	<i>As At</i>	<i>Overspend</i>	
		<i>£</i>	<i>£</i>	<i>31-Jan-11</i>	<i>As At</i>	
				<i>£</i>	<i>31-Jan-11</i>	
					<i>£</i>	
Payments to Agencies and Other Bodies						
	Council Support Services	286,500	140,756	286,500	0	100%
	Other Agencies	902,505	313,270	914,248	11,743	101%
	Sub-total	1,189,005	454,026	1,200,748	11,743	101%
Financing Costs						
	Capital Financed from Current Revenue	0	0	0	0	0%
	Supported Loan Charges	1,410,266	847,062	1,410,266	0	0%
	Prudential Borrowing	0	0	0	0	0%
	Sub-total	1,410,266	847,062	1,410,266	0	100%
Contingency Costs		0	0	0	0	0%
Total Operating Costs		16,472,730	11,563,487	16,251,712	(221,018)	99%
Gross Expenditure		121,275,370	95,035,502	119,826,620	(1,448,750)	99%
INCOME						
	Recharges for Services	(1,155,309)	(861,479)	(1,119,416)	35,893	97%
	Seconded Recoveries	(1,546,752)	(1,253,424)	(1,569,506)	(22,754)	101%
	Sales, Fees and Lost Property	(393,107)	(412,542)	(452,733)	(59,626)	115%
	Sponsorship	(18,000)	(21,018)	(22,000)	(4,000)	122%
	Rents	(813,275)	(858,721)	(864,844)	(51,569)	106%
	Partnership Income	(1,050,088)	(698,223)	(991,323)	58,765	94%
	Non SG Funding	(564,055)	(716,557)	(722,283)	(158,228)	128%
	Other Income	(72,000)	(51,283)	(81,080)	(9,080)	113%
	Total Income	(5,612,586)	(4,873,247)	(5,823,185)	(210,599)	104%
Total Net Expenditure		115,662,784	90,162,255	114,003,435	(1,659,349)	99%
FINANCED BY -						
Grant Funding						
	SG Police Grant	(48,042,000)	(39,034,130)	(48,042,000)	0	100%
	LA Requisitions	(45,841,000)	(38,200,800)	(45,841,000)	0	100%
	SG Loan Charge Support	(719,236)	(584,390)	(719,236)	0	100%
	LA Loan Charge Support	(691,030)	(575,760)	(691,030)	0	100%
	SG Specific Grant (100% Funded)	(20,314,382)	(13,034,920)	(20,360,046)	(45,664)	100%
	SG Specific Grant (Part Funded)	(55,136)	(57,145)	(57,145)	(2,009)	104%
	Other Grant	0	0	0	0	0%
		(115,662,784)	(91,487,145)	(115,710,457)	(47,673)	100%
Total (Under)/Overspend Against Grant Funding		0	(1,324,890)	(1,707,022)	(1,707,022)	

GRAMPIAN POLICE
Budget Monitoring Report - Expenditure up to 31 January 2011

	<i>Grampian Police Summary</i>		<i>Estimated</i>	<i>Variance</i>	<i>Out-turn as a</i>
	<i>Approved</i>	<i>Expenditure to</i>	<i>Out-turn</i>	<i>(Under)/</i>	<i>% of Budget</i>
	<i>Budget</i>	<i>31-Jan-11</i>	<i>As At</i>	<i>Overspend</i>	
	<i>£</i>	<i>£</i>	<i>31-Jan-11</i>	<i>As At</i>	
			<i>£</i>	<i>31-Jan-11</i>	
				<i>£</i>	
CRTP - Competency Related Threshold Payment					
SPP - Special Priority Payment					
TRA - Transitional Rent Allowance					
SG - Scottish Government					
LA - Local Authority					
SCDEA - Scottish Crime and Drug Enforcement Agency					
Other Staff Costs include the following items:					
Interview Expenses					
Recruitment Costs					
Transfer Allowances and Relocation Expenses					
Staff Advertising					
Long Service Awards					
Operational Equipment and Materials includes the following items:					
Ammunition and Firearms					
Animals (Food and Equipment)					
Equipment Purchase					
Equipment Repairs and Maintenance					
Furniture Purchase					
Inoximeters					
Materials General					
Medical Supplies (including First Aid)					
Operational Supplies and Services includes the following items:					
Airwave Maintenance					
Body Removal					
Car Care Kits					
Central Archive Facilities					
Consultancy Fees					
Interpreters					
Mortuary Charges					
Police Surgeon Fees					
Prisoner Maintenance					
Service General					
Other Administrative Costs includes the following items:					
Affiliation Fees					
Audit Fees					
Bank Charges					
Confidential Waste Disposal					
Data Protection Registration					
Hospitality					
Legal Expenses					
Members Allowance					
Subscriptions - General					
Other Income includes the following items:					
Miscellaneous Interest Received					

GRAMPIAN POLICE													
CAPITAL EXPENDITURE MONITORING STATEMENT - to 31st January 2011													
Line	Project Description	Divisions / Dept.	Finance Project No	Total project cost	Prior years spend	Revised Budget <a> 2010-11	Projected Outturn 2010-11	Actual Spend Jan-11	Variance (Over)/Under Spend <c-a-b>	Estimated Budget 2011-12	Estimated Budget 2012-13	Estimated Budget 2013-14	Comments
				£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
A	Recurring Items												
1	Disability Discrimination Act (DDA) / Minor Building Work	Facilities	GC90971	n/a	n/a	205	205	53	0	100	100	100	Trial additional budget £105k allocated for building works at various stations.
2	Asset Refreshment for Computers, Printers & Servers	SPSA	GC90870	n/a	n/a	230	230	95	0	245	250	250	Expenditure funded by Scottish Police Services Authority Specific Grant.
(i)	- SPSA	CMBM	GC90871	n/a	n/a	27	27	8	0	20	20	20	Additional budget £12k for purchase of forensic computing equipment approved by Force Executives.
(ii)	- Force Funded												
3	Annual Vehicle Replacement	SPSA	GC90870	n/a	n/a	10	10	10	0	900	900	900	Replacement of a vehicle funded by Scottish Police Services Authority Specific Grant.
(i)	- SPSA	Transport	GC95501	n/a	n/a	764	764	118	0	900	900	900	Additional budget £54k for purchase of new vehicles approved by Force Executives.
(ii)	- Force Funded												
B	Existing Commitments												
4	Single Point of Contact (SPoC) Software	CMBM	GC98199	34	0	34	34	18	0				IT software purchased by SPSA and system implemented, awaiting for consultancy fee.
5	ON-GOING COMMITMENTS												
C	Discrete Items of Expenditure												
6	Shared Services Project at Whinhill (New Build)	Facilities	GC96601	512	0	512	512	8	0				Project complete and awaiting invoice.
7	Moray Child Protection Unit (New Build)	Facilities	GC98190	590	0	247	247	131	0	343			Project underway and will be completed in May / Jun 2011.
8	Custody Refurbishment - Model 2	Facilities	GC98202	218	0	218	218	0	0				New project recently approved by Force Executive in Dec 2010.
9	Torry Police Station Refurbishment	Facilities	GC90111	55	0	55	55	0	0				New project recently approved by Force Executive in Dec 2010.
10	Police Headquarters - Air Conditioning Works	Facilities	GC97401	0	0	0	0	0	0				Budget removed due to the electricity supply not capable to cope with additional air-conditioners.
11	Call Recording	OP & S	GC98188	64	0	64	64	0	0				Installation complete and awaiting SPSA invoice.
12	Digital Recording	CMBM	GC98187	150	0	150	150	0	0				Purchase of new equipment approved by Programme Board in May 2010.
13	ANPR Equipment	CMBM	GC90881	10	0	10	10	2	0				Equipment arrived in Oct 2010 and awaiting invoice.
14	ANPR Equipment	OP & S	GC98203	22	0	22	22	0	0				Replacement of existing equipment, cost will be fully funded by NESCAM Partnership.
15	NESCAM Equipment	NESCAM	GC92821	20	0	20	20	20	0				Work in progress.
16	Community Security Policy (CSP) Work	Prof Standard	GC98121	36	0	36	36	19	0				Budget required to upgrade Crimefile as part of the system compliance.
17	Crimefile Development	ICT	GC94451	21	0	21	21	0	0				Upgrade on national crimefile system, cost will be fully funded by Scottish Government.
18	National Crimefile Development	ICT	GC90811	35	0	35	35	0	0				Budget approved by Force Executives for purchase of new body armours.
19	Body Armours	OP & S	GC90490	40	0	40	40	0	0				Budget approved by Force Executives for purchase of new firearms equipment.
20	Firearms Equipment	OP & S	GC92902	57	0	57	57	0	0				Budget recently approved by Force Executives in Dec 2010.
21	Police Vans - CCTV and Specialist Equipment	OP & S	GC90911	25	0	25	25	0	0				Budget recently approved by Force Executives in Dec 2010.
22	CCTV Equipment for Various Police Stations	Business Areas	GC95601	142	0	142	142	0	0				Budget recently approved by Force Executives in Dec 2010.
23	IT Shutdown System	ICT	GC92905	23	0	23	23	0	0				New project recently approved by Force Executives in Dec 2010.
24	Force Estate Security	Facilities	GC91161	0	0	0	0	0	0				Project has been pending by Programme Board in June 2010.
25	Extension to Laboratory at Nelson Street - Phase 2	Facilities		0	0	0	0	0	0				Project to be costed if the facility remains in Aberdeen.
26	New Peterhead Police Station	Facilities		0	0	0	0	0	0				Project has been mandated by the Force and a supporting business case will be developed.
27	Unallocated Capital Funds	Programme Board		n/a	n/a	79	0	0	79	2,600	6,000	3,500	Funding available for allocation to capital projects.
28	DISCRETE EXPENDITURE				0	1,756	1,677	180	79	2,943	6,000	3,500	
29	TOTAL EXPENDITURE					3,026	2,947	482	79	4,208	7,270	4,770	
Financed by:													
D Governmental Bodies and Local Authorities													
30	Local Authorities - Annual Capital Grant												
(i)	Balance carry forward at the beginning of the year					929	929	347		1,234	0	0	Capital Grant carry forward at the beginning of the year.
(ii)	Annual Capital Grant for the year					2,928	2,928	0		2,404	2,450	2,500	Annual Capital Grant for the year.
(iii)	Balance carry forward at the end of the year					(1,134)	(1,234)	0		0	0	0	Capital Grant carry forward at the end of the year.
	Annual Capital Grant utilised during the year					2,723	2,623	347		3,638	2,450	2,500	Capital Grant utilised during the year.

GRAMPIAN POLICE CAPITAL EXPENDITURE MONITORING STATEMENT - to 31st January 2011													
Line	Project Description	Divisions / Dept.	Finance Project No	Total project cost £000s	Prior years spend £000s	Revised Budget <a> 2010-11 £000s	Projected Outturn 2010-11 £000s	Actual Spend Jan-11 £000s	Variance (Over)/Under Spend <e=a-b> £000s	Estimated Budget			Comments
										2011-12 £000s	2012-13 £000s	2013-14 £000s	
31	Scottish Government - Scottish Police Services Authority					240	240	105		245	250	250	Funding from Scottish Police Services Authority
32	Scottish Government - ISCJIS					35	35	0		0	0	0	Funding from Scottish Government - Integrated Scottish Criminal Justice Infor Services (ISCJIS).
33	Scottish Government - Other Agents					8	8	0		0	0	0	Contribution for the purchase of a new vehicle.
34	NESCAMP - Capital Receipts					20	20	20		0	0	0	
E	Non-governmental Bodies												
35	Other Capital Receipts					0	0	10		0	0	0	Contribution from non-governmental bodies for the purchase of vehicles.
F	Capital Receipts from the sale of Non-current assets												
36	Capital Receipts from sale of Non-current Assets					0	21	0		25	4,270	1,720	Capital receipts generated from disposal of Non-current Assets.
G	Capital expenditures funded from revenue												
37	Capital Expenditure Funded from Revenue Funding "CFGR"					0	0	0		300	300	300	
38	TOTAL FUNDING					3,026	2,947	482		4,208	7,270	4,770	
RECONCILIATION OF CAPITAL RECEIPTS:													
	Opening balance					3,872	3,872	3,872		4,546	5,251	1,381	
	New Receipts												
	Sale of police houses					575	575	0		630	300	300	
	Sale of police vehicles, plant & equipment					120	120	101		100	100	100	
	Applied Receipts					0	(21)	0		(25)	(4,270)	(1,720)	
	Closing balance carry forward					4,567	4,546	3,973		5,251	1,381	61	