

Report to: Police Authority
Date: 2 November 2012
Subject: Finance Group - Q2 2012/13 update
Sponsor: Finance Group - Chair
Author: Authority Finance Director
For: Information

The Forum
5th Floor North
74-80 Camden Street
London NW1 0EG

T: 020 7383 0259
F: 020 7383 2655
E: general.enquiries
@btpa.police.uk

www.btpa.police.uk

1. Purpose of paper

To provide an overview of the main business done at and the actions arising from, the quarter 2 meeting of the Authority's Finance Group which took place on 17 October 2012.

2. Background

The Authority's Finance group was established to carry out detailed scrutiny and finance oversight activities in support of the work of the full Authority. This report summarises the key issues emerging from the quarter 2 meeting of the Group.

3. Standing items

3.1 BTP Q2 (see Appendix A):

The Group received the detailed Q2 summary and the full year forecast, both are attached at Appendix A. The detailed minutes will be circulated to all members once they have been agreed. The forecast outturn indicates an under spend of £0.1 million, 0.04% of the approved net budget. Establishment continues to be well under budget and at quarter 2 was 173 below budget and this had led to an over spend in overtime for police staff and PCSOs in the year to date. During the quarter a number of under spends have been identified in both the Areas and within the FHQ departments. These have been centralised and the total amount identified to date is £700k. It is intended to use this money to fund an additional 20 police officers within the headcount vacancy gap of 59 (for Police Officers), a robust debate highlighted that if these staff were allocated to a particular Area the resources would not be in line with the budget. It was agreed that the Authority Finance Director would investigate the implications on the charging model for 2013/14.

BTP has also identified further savings and BTP is now forecasting that only £2.7 million of the £3.3 million contribution from previously found savings will be required in 2012/13. An over spend of £0.8 million on the Olympic budget relating to unsocial hours remains a risk against the DfT DEL, informal agreement has been given for this, a formal response is awaited. BTP has reviewed the capital programme of £11.6 million and has proposed that forecast capital expenditure will reduce by £1.1 million to £10.5 million. The most significant revisions to this programme are reducing the amount allocated to the Estates rationalisation and procurement savings of £0.3 million in the fleet capital expenditure. A contingency fund of £0.4 million remains within the overall capital expenditure budget. The cash position was £43.1 million at the end of period 6 after receiving £15.2 million in July for the funding of the Olympics.

3.2 **BTPA Q1 (see Appendix B)**

The gross revenue and costs of BTP/A was presented for the first time.

The year to date expenditure for the Authority was presented which showed an under spend of £140k against a budget of £768k. The major variances were explained as savings in staff and member salary costs and timing differences between the phasing of the budget and spend on HMIC and Audit Costs.

No major risks were identified.

The forecast for 2012/13 was presented, with overspends identified in the external and internal audit (£50k) and additional legal costs on employment issues. These overspends would be offset by savings in staff and member related costs.

The core PSA debtors at year end were presented. It was noted that 89% of debt is current. Cash received up to 9 October cleared 95% of the total period 6 end debt.

4. **Other agenda Items**

4.1 **Matters arising**

- EPSAS - DfT have been asked to consider defining EPSAs as key contracts in the refranchising process to ensure that the successful franchisee automatically takes over any existing EPSAs
- Secondments - it was confirmed that of the 32 staff on external secondment, all could be accommodated in BTP under existing budgets if they all come to an end immediately.

- Budget 13/14 - it was confirmed that a more detailed build up of the budget would be presented to the Finance group for the 2013/14 budget.

4.2 Pensions - Auto Enrolment and Valuation Police Officers Scheme

The Authority Finance Director updated the group on the current situation regarding auto-enrolment and the Hutton report. A pensions sub-group meeting is scheduled for 13 November where these issues will be discussed. A full valuation of the Police Officer pension's scheme is due at 31 December 2012. The deficit at the end of June is around £110m and if the asset values do not materially improve by the end of December, a recovery plan will be required. The recommendations in the Hutton report will be costed and presented to the pensions sub group for discussion. The potential financial impact of auto enrolment will need to be provided from May 2013 onwards and the impact of any recovery plan will not be required until, at the earliest 1 April 2014. An update will be given to the next Finance group meeting.

5. Issues for November meeting

The Finance group will be considering the following at its next meeting in November:

- Budget 2013/14 - BTP.
- Budget 2013/13 - BTPA
- Implications on PSA Charges and update on 2013/14 model run

6. Recommendations

Members are asked to note progress made and issues noted by the Group at its quarter 2 meeting.



**BRITISH
TRANSPORT
POLICE**

Report to: Finance Group
Agenda item 3
Date: 17 October 2012
Subject: Revenue Budget and Capital Programme 2012/13
Monitoring and Forecast report – (Quarter 2 - Period 6)
Sponsor: Interim Director of Corporate Resources
Author: Head of Finance
For: Information

1. PURPOSE OF PAPER

- 1.1 This report provides the monitoring and forecast position for the revenue and capital budget as well as the Balance Sheet and cash flow for 2012/13 as at Period 6.
- 1.2 Appendices A and B set out the position on the revenue budget for the British Transport Police (BTP) and shows the forecast outturn position to be an under spend of £98k or 0.04% under the approved net budget of £248.8m.
- 1.3 Appendix C sets out the position for each scheme in the capital programme (including contingency) at Period 6 the capital outturn forecast is £10.5m which is under the original budget delegation of £11.6m for reasons set out in the report.
- 1.4 Appendix D shows the establishment (budgeted staff numbers) and the actual numbers in post as at Period 6 for Areas and FHQ Departments. The Service is 173 FTEs or 3.6% below the overall establishment of 4,750 FTEs as at Period 6.
- 1.5 Appendix E shows the workforce planning position for all categories of staff over the next three years. It is planned to maintain the minimum gap between the numbers of budgeted police officer posts and the actual number employed. On current assumptions of starters and leavers between now and year end the gap between budgeted and actual police officers will be 15 (0.5%).
- 1.6 Appendix F shows the balance sheet position as at the end of the second quarter (Period 6).



1.7 Appendix G is the 2012/13 cash flow forecast as at Period 6.

2. REVENUE BUDGET

2.1 The forecast outturn at Period 6 indicates an under spend of £98k or 0.04% under the approved budget for net expenditure. The Period 6 position includes the impact of ring fencing some of the budget to fund an initiative to further strengthen the front line. This initiative utilises £700k of Area and Departmental under spends which have been centralised through the Finance Review meetings and also utilises the £300k forecast under spend that was reported at Period 5.

2.2 The details of this initiative are being developed but the intention is to fund a number of police officers for a period of 12 months while remaining within our overall establishment. It is likely that a significant part of the £1m which has been set aside for this initiative will be used to create a balance sheet reserve to ensure continued funding into the next financial year.

2.3 The year to date position as at Period 6 shows an overall under spend of £721k or 0.7% against the year to date budget reflecting the timing of the impact of the initiative mentioned above.

Analysis by Department and Area

2.4 Appendix A sets out the forecast position by FHQ Departments and Areas, as at Period 6 all parts of BTP are forecasting to be very close to budget by year end.

Analysis by Expenditure and Income

2.5 Appendix B sets out the forecast position by expenditure and income classification. With the exception of Police Staff Overtime all forecast variances are within the 5% tolerance set out in the Chief Constable's Budget Responsibilities and Delegation Letter. The variance on police staff overtime is only £22k above tolerance and is spread across a number of cost centres never the less this will continue to be scrutinised carefully during the Finance Review meetings and action taken to bring the variance within tolerance.

Emerging Budget Risks

2.6 There are two emerging risks which are not included within the Period 6 financial position:



BRITISH
TRANSPORT
POLICE

- The current franchising process for the West Coast Mainline may result in a short and long term budget risk as the current operator provides passes which allow free rail travel. These passes are particularly used between London and Birmingham and the loss of these cards would have a significant financial impact in region of £400k a year.
- Members will be aware that central government have introduced a number of additional expenditure controls one of which is that all temporary staff recruitment within establishment requires DfT approval. This additional approval, which is taking some time to be granted, is slowing down temporary recruitment very significant and this is risking effective delivery on a number of operational areas.

3. BTP ESTABLISHMENT AND ACTUALS IN POST

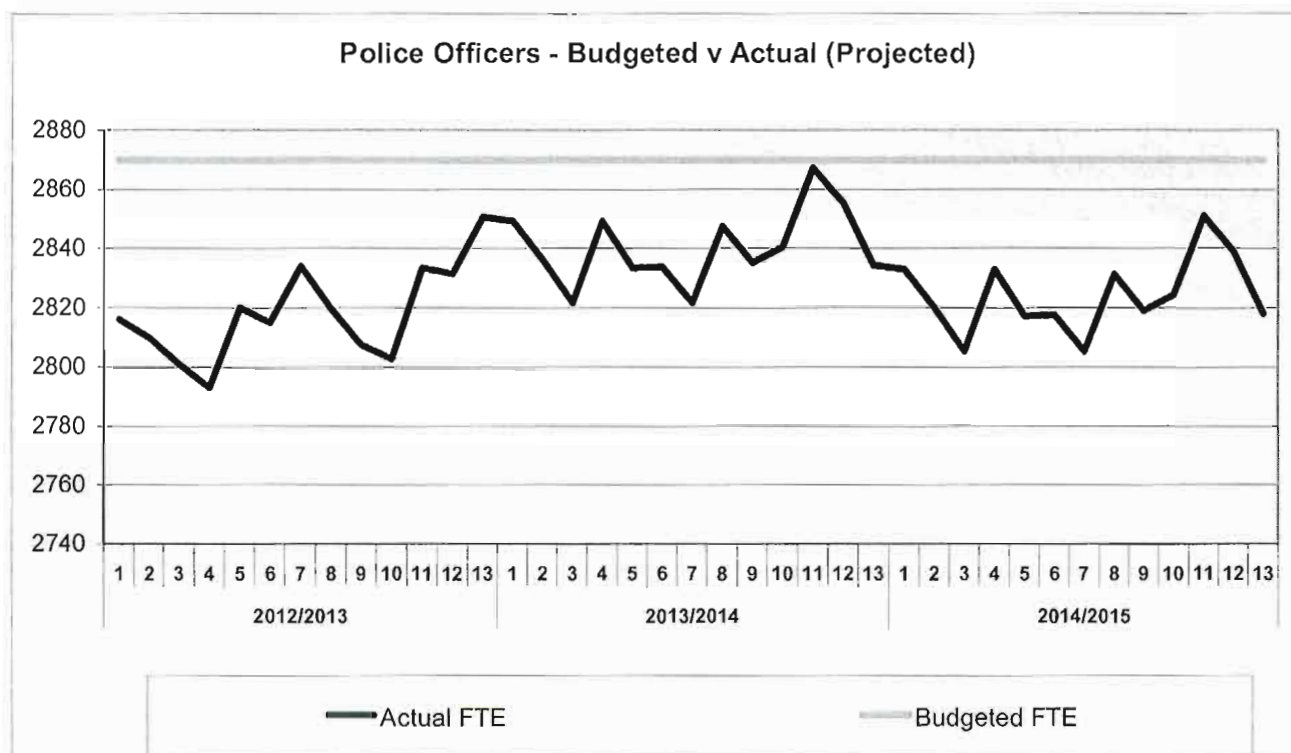
- 3.1 Appendix D shows the establishment and actuals in post position for BTP. At Period 6 BTP was 173 FTEs or 3.6% below the overall establishment of 4,750 FTEs (Police Officers – 59 FTEs (2.0%) below establishment, Police Staff 91 FTEs (6.1%) below establishment, PCSOs – 22 FTEs (5.5%) below establishment.
- 3.2 The process to reconcile staff numbers between Human Resources, Finance and Business Areas is now routine. Human Resources and Finance colleagues have agreed the counting rules and terminology to be used when calculating people numbers. This is improving the understanding and accuracy of budgeted establishment and actuals across the Force.
- 3.3 BTP has continued the drive to ensure all employees check their personal details as held on ORIGIN. This is now being introduced as a routine requirement for all employees, including Special Constables. As at Period 6 90% of staff have logged on to ORIGIN and confirmed the accuracy of their record which is a significant improvement. Performance in this area is reviewed each period in the Finance Review meetings with an objective of achieving 100% completion.
- 3.4 Detailed workforce planning is in place to ensure that there is effective management of staff numbers over a three year timeframe. This workforce planning looks at anticipated patterns of leavers, starters and the timing and size of Police Officer and PCSO intakes. Chart 1 below



**BRITISH
TRANSPORT
POLICE**

shows the projected workforce planning position for Police Officers over the next three years. The objective of this planning is to minimise the gap between the budgeted posts compared to actuals in post. The detailed position for each category of staff is shown at appendix E.

Chart 1 – Workforce planning for Police Officers



4. IN-YEAR BUDGET MOVEMENTS

4.1 As last year BTP has been taking a very proactive approach to identify any in-year savings and centralise these in order to provide financial resilience and optimum use of the budget. So far this year £637k of permanent savings have been identified and centralised. As a result of these in-year savings BTP is forecasting that only £2,701k of the £3,338k contribution from previously found savings will be required in 2012/13.

4.2 The budget also reflects the movement of £700k made up of under spends which have been centralised from across BTP as part of the Finance Review Meetings process into a ring fenced line for the initiative to strengthen the front line as mentioned above.



5. DFT FUNDED OLYMPICS EXPENDITURE

5.1 Table 2 below summarises the position for the DfT Olympics expenditure as at Period 6. The forecast DfT Funded Olympics expenditure is currently £0.8m over budget. This is adverse budget position is due to the impact of the unsocial hours and accommodation allowance increase agreed as part of the Winsor Review, it is estimated that this will add £1.6m to the amount of funding required but action taken by ACC Thomas and his team has mitigated this pressure by £800k.

5.2 The Authority Finance Director has been informed of this cost pressure and together with the Head of Finance representations will be made to the DfT seeking additional DEL and cash cover for these additional costs.

Table 1 – DfT Funded Olympics Expenditure Budget Summary as at Period 6

Revenue Budget for the 2013 Financial Year	Approved Budget	Actual	Variance		Original Budget	Budget Movements	Revised Budget	Forecast	Variance	
	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	%
Expenditure										
Staff Costs	839	3,704	(2,865)	-341%	0	0	10,818	11,617	(800)	0%
Non Staff Costs	613	368	245	40%	0	0	1,965	1,965	0	1%
Total Expenditure:	1,452	4,072	(2,620)	-180%	10,918	1,866	12,783	13,583	(800)	-6%
Total Income:	(1,452)	(2,956)	2,504	-172%	(10,918)	(1,866)	(12,783)	(12,783)	0	0%
Net DfT Funded Expenditure	0	116	(116)	-100%	0	0	0	800	(800)	-100%

5.3 During Period 5 and 6, Olympics costs have been removed from Departments/Areas and taken into the Olympics Cost Centre. A corresponding level of budget has also been removed from Areas/Departments to ensure that variances are not exaggerated as a result of Olympic activity. The exercise is to be repeated in Period 7 with a final reconciliation to take place in Period 8. All activities and timesheets are being monitored and managed via the Olympics Coordination cell. No financial issues have been raised. Mutual Aid provision by Home Office forces is being reviewed in order to allow accurate reconciliation of final costs.

6. CAPITAL PROGRAMME

6.1 Table 3 below shows the Capital Programme in summary and appendix C shows the detailed programme by individual scheme.



Table 2 – Summary 2012/13 Capital Programme at Period 6

	Original 2012/13 Budget	2012/13 Revised Budget	P6 YTD Spend plus Commitment	Variance to Full Year Budget	P6 Full Year Forecast- 2012/13	Variance to Budget
	£000	£000	£000	£000	£000	£000
Estates	5,220	4,456	532	3,924	4,489	(33)
Information Technology	2,500	2,204	1,208	996	2,204	0
CCTV	199	199	2	197	199	0
Fleet	2,750	2,450	1,950	500	2,456	(6)
Other equipment etc	444	689	245	444	687	2
Contingency	487	447	0	447	447	0
TOTAL DfT FUNDED CAPITAL PROGRAMME	11,600	10,446	3,936	6,609	10,482	(37)

6.2 The overall forecast for capital spend is in line with the revised programme at £10,482k including £447k for contingency which may not be required. The detail of the Capital Programme listing each scheme is shown at Appendix C

6.3 The most significant revision to the capital programme in the reduced amount for Estates Rationalisation as the Force Executive Board has reconsidered the proposed work on the Force Headquarters building. Other changes to the Capital Programme include a reduced amount for Fleet Replacement as procurement savings are realised together with a number of changes in the Estates element of the Programme as the Head of Corporate Services has achieved a reduction in the original budgeted cost of some estates work. Within the Information Technology element of the Capital Programme the most significant change is that the SharePoint project has been put on hold until business requirements have been further developed.

7. BALANCE SHEET

7.1 The BTPA/BTP balance sheet is presented at Appendix E as at the end of the second quarter (Period 6). The bank balance as at Period 6 is £42.2m and current assets exceed current liabilities by £40.4m.

8. CASH FLOW FORECAST

8.1 The BTP cashflow is presented in Appendix F as the end of Period 6. The cash flow forecast is based on known timings for income and expenditure for ongoing revenue and Olympics



BRITISH
TRANSPORT
POLICE

expenditure. The cash balance as at the end of P6 is £43.2m. The cash flow balance is different to the balance sheet bank balance as the cash flow captures the lowest point of the cash flow for each period to ensure a prudent measure of our cash position. The end of year forecast is £27.5m.

9. RECOMMENDATION

- 9.1 It is recommended that the forecast for the BTP Revenue and Capital budget and DfT funded Olympics expenditure and cash flow forecast as at Period 6 is noted.



**BRITISH
TRANSPORT
POLICE**

NOT PROTECTIVELY MARKED

APPENDIX A – SUMMARY BY AREA AND DEPARTMENT

	YTD Position as at Period 6				Forecast Position as at Period 6					
	Approved Budget	Actual	Variance		Original Budget	Budget Movements	Revised Budget	Forecast	Variance	
	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	%
FHQ Departments										
Deputy Chief Constable	3,104	3,032	72	2.3	7,951	(187)	7,764	7,709	55	0.7
Territorial Policing & Crime	7,963	7,957	6	0.1	19,491	(162)	19,329	19,292	36	0.2
Central Operations	5,907	5,804	103	1.8	14,704	511	15,215	15,163	52	0.3
Corporate Resources	11,764	11,612	152	1.3	43,929	(647)	43,282	43,132	150	0.3
Total FHQ Departments:	28,738	28,405	333	1.2	86,075	(485)	85,590	85,297	293	0.3
Areas										
London North	9,943	9,719	224	2.2	24,812	(633)	24,174	24,100	74	0.3
London South	10,933	10,757	177	1.6	25,973	(263)	25,710	25,622	88	0.3
North East	7,103	7,005	98	1.4	17,088	(49)	17,039	16,989	50	0.3
North West	6,990	6,995	(5)	(0.1)	16,770	(13)	16,757	16,762	(5)	(0.0)
Wales and Western	7,254	7,205	49	0.7	17,295	46	17,341	17,378	(37)	(0.2)
Scotland	5,179	5,210	(31)	(0.6)	12,294	66	12,360	12,425	(65)	(0.5)
L Area	23,872	23,995	(123)	(0.5)	51,875	0	51,875	51,875	0	0.0
Total Areas:	71,274	70,886	388	3.3	166,107	(851)	165,256	165,151	105	0.1
Front Line Initiative	0	0	0	0	0	700	700	1,000	(300)	
Savings Identified	0	0	0	0	0	637	637	0	637	
Total Net BTP	100,012	99,291	721	0.7	252,182	0	252,182	251,447	735	0.3
Contributions from previously found savings	0	0	0	0	(3,338)	0	(3,338)	(2,701)	(637)	
Total Net BTP Budget	100,012	99,291	721	0.7	248,844	0	248,844	248,746	98	0.0



BRITISH
TRANSPORT
POLICE

APPENDIX B – SUMMARY BY EXPENDITURE AND INCOME

	YTD Position at Period 6			Forecast Position as at Period 6					Variance	%
	Approved Budget	Actual	Variance	Original Budget	Budget Movements	Revised Budget	Forecast			
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
Expenditure										
Staff Costs										
Police Officer Pay	64,685	64,328	357	151,380	810	152,190	152,234	(44)	(0.0)	
Police Officer Overtime	3,295	3,081	215	6,350	200	6,550	6,563	(13)	(0.2)	
PCSO Pay	4,409	4,253	156	10,441	431	10,872	10,652	220	2.0	
PCSO Overtime	85	99	(14)	137	26	163	159	4	2.7	
Police Staff Pay	21,230	20,675	555	51,496	105	51,601	50,870	731	1.4	
Police Staff Overtime	260	401	(141)	362	330	692	748	(56)	(6.0)	
Non Staff Costs										
Premises	7,776	7,737	39	18,917	(159)	18,748	18,870	(122)	(0.7)	
Communications and Computers	4,833	4,922	(89)	12,214	252	12,466	12,498	(32)	(0.3)	
Vehicle Costs	1,555	1,569	(14)	3,405	164	3,569	3,628	(59)	(1.7)	
Travel and Hotels	674	721	(47)	1,386	54	1,440	1,440	0	0.0	
Supplies and Services	7,052	7,265	(213)	15,820	4,426	20,246	19,841	405	2.0	
Capital Charges etc.	(106)	(126)	18	9,127	0	9,127	9,273	(146)	(1.6)	
Savings Identified (In-year)	0	0	0	0	637	637	0	637	100.0	
Total expenditure:	115,748	114,925	823	281,035	7,266	288,301	286,777	1,524	0.5	
Income										
Enhanced PSA	(8,571)	(8,240)	(331)	(18,950)	(415)	(19,365)	(19,092)	(273)	1.4	
Grants	(1,726)	(1,738)	12	(305)	(3,995)	(4,300)	(4,303)	0	(0.0)	
Other Income	(5,439)	(5,655)	216	(9,593)	(3,550)	(13,143)	(12,935)	(208)	1.6	
Total income:	(15,736)	(15,633)	(103)	(28,853)	(7,955)	(36,808)	(36,330)	(478)	1.3	
Front Line Initiative	0	0	0	0	700	700	1,000	(300)		
Total Net BTP Budget	100,012	99,291	721	252,182	0	252,182	251,447	735	0.3	
Contribution from previously found savings	0	0	0	(3,336)	0	(3,336)	(2,701)	(635)		
Total Net BTP Budget	100,012	99,291	721	248,844	0	248,844	248,746	98	0.0	



BRITISH
TRANSPORT
POLICE

APPENDIX C – CAPITAL BUDGET

Estate	Original 2012/13 Budget	2012-13 Revised Budget	Period 6 YTD Spend and Commitment	Forecast Spend for Period 7	Forecast Spend for Period 8	Forecast Spend for Period 9	Forecast Spend for Period 10	Forecast Spend for Period 11	Forecast Spend for Period 12	Forecast Spend for Period 13	P6 Full Year Forecast 2012/13	Variance to Full Year Forecast
Sponsor	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Estate Rationalisation Programme	2300	900	59	146	86	86	86	86	86	86	265	900
Edinburgh Custody	365	0	0	0	0	0	0	0	0	0	0	0
Reading	300	300	2	8	42	42	42	42	42	42	80	300
Southampton Refurbishment	300	350	0	80	0	0	0	200	70	0	0	350
Cambridge	270	100	0	0	0	20	0	0	40	40	40	100
N London Custody	262	312	8	0	0	170	0	92	30	12	12	312
Security	250	250	44	0	0	0	50	50	50	56	56	250
Birmingham New St Station	243	350	14	5	10	10	40	65	100	146	146	350
Ashford	230	585	32	0	0	46	40	162	180	125	125	585
Minor Works Projects	200	200	135	0	0	12	13	20	20	20	20	200
Air Conditioning System Upgrades	100	100	0	0	0	25	10	25	25	15	15	100
CRC Cardiff	75	139	61	30	48	0	0	0	0	0	0	139
Capitalised Staff Costs	75	75	0	0	13	13	13	12	13	10	10	75
Nottingham	55	30	6	0	12	12	0	0	0	0	0	30
Gloucester	50	50	0	0	0	25	25	0	0	0	0	50
Stratford	50	50	0	0	0	0	0	0	0	0	0	50
Other schemes	50	0	0	0	0	0	0	0	0	0	0	0
Iverness	0	40	0	40	0	0	0	0	0	0	0	40
Special Branch Office Blundell Street	0	65	82	0	0	0	0	0	0	0	0	82
Pontypnd	0	75	0	0	0	0	0	25	25	25	25	75
Sunderland	0	200	0	0	0	10	65	75	50	0	0	200
Bangor	0	25	42	0	0	0	0	0	0	0	0	42
Lewisham	0	27	0	20	7	0	0	0	0	0	0	27
Portsmouth	0	50	1	50	0	0	0	0	0	0	0	51
Ebury - addition of Duplex UPS	0	40	19	0	0	0	20	0	0	0	0	39
FHQ Server room - Fire Suppression system	0	40	0	0	0	0	0	20	20	0	0	40
FHQ Meeting Room Management - New	0	38	0	0	10	0	10	0	18	0	0	38
FHQ - New Electrical Dual Supply	0	20	0	0	0	0	0	20	0	0	0	20
Force control Room Relocation	45	45	27	18	0	0	0	0	0	0	0	45
Total Estate	5,220	4,456	532	397	228	471	374	874	769	844	4,489	(333)



APPENDIX C – CAPITAL BUDGET

Information Technology		Original Budget 2012/13	2012-13 Revised Budget	P6 YTD Spend and Commitment	Forecast Spend for Period 7	Forecast Spend for Period 8	Forecast Spend for Period 9	Forecast Spend for Period 10	Forecast Spend for Period 11	Forecast Spend for Period 12	Forecast Spend for Period 13	P6 Full Year Forecast 2012/13	Variance to Full Year Forecast
Programme	Sponsor	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Airwave Replacement & Upgrade	Corp Res - C Cunningham	650	650	336	0	0	0	0	157	157	0	650	0
Server & Desktop Virtualisation	Corp Res - C Cunningham	500	500	370	20	20	20	20	20	20	10	500	0
Minor Projects	Corp Res - C Cunningham	400	400	138	37	37	37	37	37	37	40	400	0
Sharepoint	Corp Res - C Cunningham	350	14	14	0	0	0	0	0	0	0	14	0
lccs System Upgrade	Corp Res - C Cunningham	200	200	94	0	0	0	0	0	0	106	200	0
Cyclic Replace Prog-Laptops	Corp Res - C Cunningham	100	100	12	12	12	12	12	12	12	16	100	0
Disaster Recovery Investment	Corp Res - C Cunningham	100	140	129	0	0	5	0	6	0	0	140	0
Information Management Systems	Corp Res - C Cunningham	100	100	68	0	0	0	0	0	0	32	100	0
Minor Equipment Replacement	Corp Res - C Cunningham	100	100	47	8	8	8	8	8	8	5	100	0
Total Information Technology		2,500	2,204	1,208	77	77	82	77	240	234	209	2,204	0

CCTV		Original Budget 2012/13	2012-13 Revised Budget	P5 YTD spend and Commitment	Forecast Spend for Period 7	Forecast Spend for Period 8	Forecast Spend for Period 9	Forecast Spend for Period 10	Forecast Spend for Period 11	Forecast Spend for Period 12	Forecast Spend for Period 13	P6 Full Year Forecast 2012/13	Variance to Budget
Programme	Sponsor	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Arriva Trains Connection To FRCB	Cet Operations - Hacer Evans	89	89	0	0	0	0	0	45	27	17	89	0
CCTV Review stations at 12 locations	Cet Operations - Hacer Evans	78	78	0	0	0	0	12	28	32	6	78	0
Retrieval Cadre Equipment	Cet Operations - Hacer Evans	16	16	0	0	0	0	0	0	0	16	16	0
Sirview Software	Cet Operations - Hacer Evans	16	16	2	0	0	0	0	0	0	16	16	0
Total CCTV		199	199	2	0	0	0	12	73	59	55	199	0



**BRITISH
TRANSPORT
POLICE**

APPENDIX C – CAPITAL BUDGET

Fleet													
Scheme	Sponsor	Original 2012/13 Budget	2012-13 Revised Budget	Period 6 YTD Spend and Commitment	Forecast Spend for Period 7	Forecast Spend for Period 8	Forecast Spend for Period 9	Forecast Spend for Period 10	Forecast Spend for Period 11	Forecast Spend for Period 12	Forecast Spend for Period 13	P6 Full Year Forecast 2012/13	Variance to Full Year Forecast
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Fleet Replacement Programme	Corp Res - G Tillet	2,750	2,450	1,950	316	110	30	50	0	0	0	0	2,456
Total Fleet		2,750	2,450	1,950	316	110	30	50	0	0	0	0	2,456
Other Equipment													
Scheme	Sponsor	Original 2012/13 Budget	2012-13 Revised Budget	Period 6 YTD Spend and Commitment	Forecast Spend for Period 7	Forecast Spend for Period 8	Forecast Spend for Period 9	Forecast Spend for Period 10	Forecast Spend for Period 11	Forecast Spend for Period 12	Forecast Spend for Period 13	P6 Full Year Forecast 2012/13	Variance to Full Year Forecast
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Deputy Chief Constables													
Portable Video Interview Equipment	PSD - Alistair Lawson	7	7	0	0	0	0	7	0	0	0	0	7
Secure Wireless Microphone System	PSD - Alistair Lawson	5	5	0	0	0	0	5	0	0	0	0	5
Integrated Audit Software	PSD - Alistair Lawson	0	50	0	0	0	0	0	50	0	0	0	50
Social Media and Marketing	Tony Josephs/Paul Brogden	0	100	0	0	15	17	17	17	17	17	17	100
Central Operations													
Dm Mobile Explosive Trace Equipment	CO - Hacer Evans	22	22	27	0	0	0	0	0	0	0	0	27
Rapid DNA Profiling Equipment	CO - Hacer Evans	20	0	0	0	0	0	0	0	0	0	0	0
Lab Services Iso Accreditation	CO - Hacer Evans	30	30	0	0	4	0	13	0	0	0	13	30
Hazardous Material Identification System	CO - Hacer Evans	102	0	0	0	0	0	0	0	0	0	0	0
Crime - Case & Custody	CO - Hacer Evans	0	177	137	0	0	13	0	0	0	0	25	175
Territorial Policing & Crime													
TP ANPR New Cameras	TP Crime - M Flood	90	90	54	0	0	36	0	0	0	0	0	90
TP Covert ANPR Equipment	TP Crime - M Flood	60	60	0	0	60	0	0	0	0	0	0	60
TP Covert Datong Equipment	TP Crime - M Flood	44	44	4	0	40	0	0	0	0	0	0	44
Upgrade Q Electronics Equipment	TP Crime - M Flood	35	35	0	0	35	0	0	0	0	0	0	35
TP Initiative	TP Crime - M Flood	0	40	0	0	0	0	0	20	20	0	0	40
Corporate Resources - Finance & Procurement													
E-Financials 4.1 Upgrade	Corp Res - S Hart	29	29	23	0	0	0	0	0	0	0	0	23
Total Other Equipment		444	889	245	0	154	60	42	87	37	55	687	3



BRITISH
TRANSPORT
POLICE

APPENDIX D AND E – BTP ESTABLISHMENT AND WORKFORCE PLANNING

Table 1: BTP Establishment by Area

Area	Police Officers			Police Staff			PCSOs			Total Employees		
	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)
London North	437	417	-20	103	97	-6	118	112	-6	658	626	-32
London South	396	378	-18	90	84	-6	51	47	-4	537	509	-28
London Underground	678	674	-4	232	208	-24	112	105	-7	1022	987	-35
North East	271	259	-12	63	63	0	19	18	-1	354	340	-14
North West	257	252	-5	58	57	-1	36	34	-2	351	343	-8
Scotland	218	211	-7	48	39	-9	No PCSOs in Scotland			267	250	-16
Wales & Western	250	245	-5	69	66	-3	66	64	-2	385	375	-10
Area Sub-Total	2508	2436	-71	663	614	-49	402	379	-22	3573	3430	-143
Absent Substantive Area Employees	0	12	12	0	9	9	0	0	0	0	21	21
Total Areas	2508	2448	-59	663	623	-40	402	379	-22	3573	3451	-122

Table 2: BTP Establishment by FHQ Department

FHQ Department	Police Officers			Police Staff			PCSOs			Total Employees		
	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)
Central Operations	156	150	-6	119	117	-2				275	267	-8
Corporate Resources	29	31	2	285	265	-20				314	296	-18
Olympics	24	23	-1	7	7	0				31	30	-1
DCC Group	21	22	1	105	101	-4				126	123	-3
TP & Crime	128	125	-3	303	273	-30				431	398	-33
Absent Substantive FHQ Employees	0	7	7	0	5	5				0	12	12
Total FHQ Departments	358	358	0	819	768	-51				1,177	1,126	-51

Table 3: BTP Overall Establishment Data

Overall	Police Officers			Police Staff			PCSOs			Total Employees		
	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)	Total Budgeted Positions (FTE)	Actual Number of People in Posts (FTE)	Net Vacancies (FTE)
	2,866	2,806	-59	1,482	1,391	-91	402	379	-22	4,750	4,577	-173



BRITISH
TRANSPORT
POLICE

APPENDIX D AND E – BTP ESTABLISHMENT AND WORKFORCE PLANNING

Employee Type	Police Officers				PCSOs				Police Staff				Special Constables (Headcount)				Budgeted Establishment 2012/2013			
	Period	Leavers	Starters	Intakes	Actual FTE	Leavers	Starters	Intakes	Actual FTE	Leavers	Starters	Intakes	Actual FTE	Leavers	Starters	Intakes	Headcount	Police Officers	Police Staff	PCSOs
2012/2013	1	6	6	0	2816	2	0	0	280	7	6	0	1390	1	0	0	249	2866	1482	402
	2	8	2	0	2810	2	0	0	278	11	14	0	1393	2	7	0	254			
	3	10	1	0	2801	0	65	0	343	12	6	0	1387	5	6	0	255			
	4	8	0	0	2793	15	0	0	328	25	26	0	1388	11	0	0	244			
	5	1	0	28	2820	0	56	0	384	15	24	0	1397	0	0	0	244			Actual
	6	6	0	0	2815	6	0	0	378	17	76	0	1396	0	0	0	244			Projected
	7	13	1	31	2834	16	0	14	376	19	29	0	1406	3	7	0	248			
	8	14	0	3	2830	4	0	0	372	15	0	0	1397	4	0	0	245			
	9	13	0	3	2833	3	0	0	368	17	0	0	1371	3	0	0	240			
	10	8	5	0	2825	4	0	0	362	16	0	0	1356	2	0	0	238			
	11	7	5	44	2838	3	0	0	358	16	0	0	1341	4	0	0	238			
	12	12	14	0	2843	2	0	0	352	14	0	0	1327	4	0	0	231			
	13	12	5	0	2851	2	0	22	377	13	0	0	1295	5	0	0	225			
	14	16	10	0	2848	2	0	0	376	13	0	0	1293	5	0	0	222			
	15	15	8	0	2838	6	0	0	362	11	0	0	1282	7	0	0	218			
16	13	5	0	2828	7	0	0	355	9	0	0	1243	4	0	0	214				
17	13	0	0	2810	5	0	0	341	13	0	0	1226	7	0	0	210				
18	16	0	0	2824	7	0	0	337	10	0	0	1207	7	0	0	208				
19	10	10	0	2834	7	0	0	328	10	0	0	1194	7	0	0	200				
20	13	5	0	2839	2	0	0	322	10	0	0	1181	7	0	0	194				
21	12	5	23	2821	2	0	0	318	11	0	0	1162	3	0	0	191				
22	13	3	0	2821	2	0	0	317	17	0	0	1159	3	0	0	187				
23	10	10	0	2841	3	0	0	312	15	0	0	1141	2	0	0	182				
24	12	5	46	2879	3	0	0	307	12	0	0	1120	4	0	0	180				
25	11	3	0	2848	3	0	0	303	14	0	0	1103	7	0	0	177				
26	14	0	0	2854	5	0	0	298	13	0	0	1090	5	0	0	172				
27	17	16	0	2859	4	0	0	294	13	0	0	1080	4	0	0	168				
28	15	0	0	2820	3	0	0	284	13	0	0	1058	4	0	0	163				
29	15	0	0	2820	3	0	0	284	12	0	0	1047	4	0	0	162				
30	12	0	46	2853	3	0	0	279	12	0	0	1036	4	0	0	161				
31	10	0	0	2837	2	0	0	274	12	0	0	1025	3	0	0	159				
32	10	15	0	2856	2	0	0	269	12	0	0	1014	3	0	0	157				
33	13	19	0	2871	2	0	0	264	12	0	0	1003	3	0	0	156				
34	12	0	0	2871	2	0	0	264	12	0	0	992	3	0	0	155				
35	13	19	0	2871	2	0	0	264	12	0	0	981	3	0	0	154				
36	12	0	0	2871	2	0	0	264	12	0	0	970	3	0	0	153				
37	13	19	0	2871	2	0	0	264	12	0	0	959	3	0	0	152				
38	12	0	0	2871	2	0	0	264	12	0	0	948	3	0	0	151				
39	12	0	0	2871	2	0	0	264	12	0	0	937	3	0	0	150				
40	12	0	0	2871	2	0	0	264	12	0	0	926	3	0	0	149				
41	12	0	0	2871	2	0	0	264	12	0	0	915	3	0	0	148				
42	12	0	0	2871	2	0	0	264	12	0	0	904	3	0	0	147				
43	12	0	0	2871	2	0	0	264	12	0	0	893	3	0	0	146				
44	12	0	0	2871	2	0	0	264	12	0	0	882	3	0	0	145				
45	12	0	0	2871	2	0	0	264	12	0	0	871	3	0	0	144				
46	12	0	0	2871	2	0	0	264	12	0	0	860	3	0	0	143				
47	12	0	0	2871	2	0	0	264	12	0	0	849	3	0	0	142				
48	12	0	0	2871	2	0	0	264	12	0	0	838	3	0	0	141				
49	12	0	0	2871	2	0	0	264	12	0	0	827	3	0	0	140				
50	12	0	0	2871	2	0	0	264	12	0	0	816	3	0	0	139				
51	12	0	0	2871	2	0	0	264	12	0	0	805	3	0	0	138				
52	12	0	0	2871	2	0	0	264	12	0	0	794	3	0	0	137				
53	12	0	0	2871	2	0	0	264	12	0	0	783	3	0	0	136				
54	12	0	0	2871	2	0	0	264	12	0	0	772	3	0	0	135				
55	12	0	0	2871	2	0	0	264	12	0	0	761	3	0	0	134				
56	12	0	0	2871	2	0	0	264	12	0	0	750	3	0	0	133				
57	12	0	0	2871	2	0	0	264	12	0	0	739	3	0	0	132				
58	12	0	0	2871	2	0	0	264	12	0	0	728	3	0	0	131				
59	12	0	0	2871	2	0	0	264	12	0	0	717	3	0	0	130				
60	12	0	0	2871	2	0	0	264	12	0	0	706	3	0	0	129				
61	12	0	0	2871	2	0	0	264	12	0	0	695	3	0	0	128				
62	12	0	0	2871	2	0	0	264	12	0	0	684	3	0	0	127				
63	12	0	0	2871	2	0	0	264	12	0	0	673	3	0	0	126				
64	12	0	0	2871	2	0	0	264	12	0	0	662	3	0	0	125				
65	12	0	0	2871	2	0	0	264	12	0	0	651	3	0	0	124				
66	12	0	0	2871	2	0	0	264	12	0	0	640	3	0	0	123				
67	12	0	0	2871	2	0	0	264	12	0	0	629	3	0	0	122				
68	12	0	0	2871	2	0	0	264	12	0	0	618	3	0	0	121				
69	12	0	0	2871	2	0	0	264	12	0	0	607	3	0	0	120				
70	12	0	0	2871	2	0	0	264	12	0	0	596	3	0	0	119				
71	12	0	0	2871	2	0	0	264	12	0	0	585	3	0	0	118				
72	12	0	0	2871	2	0	0	264	12	0	0	574	3	0	0	117				
73	12	0	0	2871	2	0	0	264	12	0	0	563	3	0	0	116				
74	12	0	0	2871	2	0	0	264	12	0	0	552	3	0	0	115				
75	12	0	0	2871	2	0	0	264	12	0	0	541	3	0	0	114				
76	12	0	0	2871	2	0	0	264	12	0	0	530	3	0	0	113				
77	12	0	0	2871	2	0	0	264	12	0	0	519	3	0	0	112				
78	12	0																		



BRITISH
TRANSPORT
POLICE

NOT PROTECTIVELY MARKED

APPENDIX F - BALANCE SHEET AS AT (Period 6)

Statement of Financial Position as at		£
Intangible Non Current Assets		
Software and Licences		8,376,867
Tangible Non Current Assets		
Land & Buildings	32,234,417	
Plant & Machinery	6,117,117	
Motor Vehicles	5,986,355	
Fixtures & Fittings	7,977,187	
Information Technology	7,786,185	
		52,933,261
		61,310,128
Total Non-Current Assets		
Current Assets		
Inventories		
Receivables		685,627
- Accounts Receivable	19,223,538	
- Other Receivables	1,782,275	
- Income Accruals	6,747,759	
- Prepayments	3,926,349	
		31,679,921
Cash and cash equivalents		
- Bank	42,244,440	
- Petty Cash	25,894	
		42,270,334
Current Liabilities		
Trade Payables	(3,621,916)	
Accruals	(7,669,504)	
Payroll Payables	(22,292,450)	
Other Payables	(642,905)	
		40,409,307
Net Current Assets/(Liabilities)		
		101,719,435
Total Assets less Current Liabilities		
Add:		
Non-Current Receivables		0
Less:		
Payables falling due after more than one year	(1,134,286)	
Provisions for liabilities and charges	(622,654)	
		99,952,495
Net assets excluding pension liability		(306,270,000)
Pension liability		(206,307,505)
TOTAL ASSETS LESS LIABILITIES		
FINANCED BY:		
General Reserve	95,692,307	
Revaluation Reserve	4,270,187	
Pension Reserve	(306,270,000)	
		(206,307,505)

NOT PROTECTIVELY MARKED

PERIOD 6 CASHFLOW (based on the closing day of the Period)

	ACTUAL							FORECAST						
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Brought forward	25,654	29,924	24,212	26,572	37,480	42,398	43,151	42,328	38,801	31,151	29,453	27,455	23,557	
Expenditure														
Pay	(8)	(9,027)	(9,025)	(9,225)	(9,413)	(9,329)	(10,334)	(10,000)	(9,000)	(9,000)	(9,000)	(9,000)	(17,600)	
Tax / NI	(3,428)	(7,610)	(7,486)	(7,435)	(8,244)	(7,094)	(8,261)	(11,425)	(7,400)	(7,400)	(7,400)	(7,400)	(8,000)	
Non Pay	(2,299)	(5,847)	(3,536)	(4,602)	(3,575)	(3,153)	(3,530)	(6,400)	(6,800)	(4,300)	(4,600)	(6,400)	(6,900)	
Capex	(2,518)	(1,182)	(916)	(983)	(1,462)	(405)	(427)	(900)	(900)	(900)	(900)	(1,000)	(1,000)	
Total Expenditure	(8,253)	(23,666)	(20,963)	(22,245)	(22,694)	(19,981)	(22,552)	(28,725)	(24,100)	(21,600)	(21,900)	(23,800)	(33,500)	
Income														
Income from TOCs	12,488	17,908	20,183	17,857	27,560	20,707	21,675	22,758	16,410	19,862	19,862	19,862	34,155	
DfT	0	0	3,109	15,206	0	0	0	2,400	0	0	0	0	2,400	
Other	35	46	31	90	52	27	54	40	40	40	40	40	40	
Total Income	12,523	17,954	23,323	33,153	27,612	20,734	21,729	25,198	16,450	19,902	19,902	19,902	36,595	
Carried Forward	29,924	24,212	26,572	37,480	42,398	43,151	42,328	38,801	31,151	29,453	27,455	23,557	26,652	

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Lowest point of the Period	18,000	15,000	20,500	31,100	37,160	34,267	31,842	25,942	18,442	17,042	15,342	16,142	18,600

Report to: Finance Group
Agenda item: 4
Date: 17 October 2012
Subject: BTPA 2012/13 Quarter 2
Sponsor: Authority Finance Director
For: Discussion and Noting

The Forum
5th Floor North
74-80 Camden Street
London NW1 0EG

T: 020 7383 0259
F: 020 7383 2655
E: general.enquiries
@btpa.police.uk

www.btpa.police.uk

1. Purpose of paper

- 1.1 This paper details the summary financial position at the end of quarter 2 (period 6) and sets out the full year forecast spend for 2012/13 for the Authority. This information has also been included for the combined BTP Fund which shows the overall gross income and costs. It also presents information on the core PSA debtors as at the end of period 6.

2. BTP/ A Summary Financial Position Quarter 2 2012/13

- 2.1 Appendix A summarises the total gross income and the total costs for both BTP and the Authority. The phasing of the income budget is in line with the invoicing, i.e. thirteen equal amounts invoiced over the financial year. The year to date budgeted and actual surplus of £15 million reflects the phasing of the spend in the final period of the year, when all the depreciation costs are charged together with an additional accrual for payroll costs for the final two weeks of the year.
- 2.2 The overall favourable variance on the surplus year to date is £861k, made up of £140k for the Authority and £721k for the force. The current forecast shows a £98k surplus, all of which is attributable to BTP.

3. BTPA Financial Position Quarter 2 2012/13

- 3.1 At the end of quarter 2 against a budget of £767.5k, the Authority has incurred expenditure of £627.1k, an under spend of £140.4k. The detailed analysis of spend is detailed in appendix B.

3.2 In summary the major variances year to date are set out below:

	£000
Budget 2012/13 to period 6	767.5
Underspend on staff salaries (inc temp staff)	(33.1)
Under spend on member salaries	(18.8)
Underspend on Travel and hotel costs (inc expenses)	(8.6)
Overspend on legal fees	19.3
Under spend on internal / external audit and HMIC	(58.4)
Under spend on consultancy / pensions advice	(15.6)
Under spend on recruitment	(14.8)
Other net under spends	(10.4)
2012/13 Actual to period 6	627.1

3.3 **Staff and Member costs** are under spent by £51.9k up to period 6. Member salaries are under spent because the budget assumes that we would have 14 charging members from 1 April 2013 and we currently have 13 charging members including the newest member who started in May. Staff costs are underspent because the temporary member of staff who runs the charging model has not been employed by us from June to August. In addition to this the PSA manager is working part time against a full time equivalent budget and an administration role was also been made redundant in August.

3.4 **Non staff costs** are also underspent, by £88.5k at the end of the first quarter. The only major over spend in the first quarter is in legal costs, which is overspent by £19.3k. It is expected that the majority of this overspend can be absorbed within the overall legal fee budget in 2012/13. The analysis of legal spend is summarised in the table below:

<u>SUPPLIER</u>	<u>DETAIL OF ADVICE</u>	<u>£k</u>
Simons Muirhead	Employment contract advice	35.8
Burges Salmon	Unauthorised pensions advice	35.1
Weightmans	Advice on PSAs	15.3
Other	Mainly Biggart Baillie Scottish Advice	12.9
Total		99.1
Budget		79.8
Overspend		19.3

- 3.5 The major under spend is on **HMIC, Internal and External Audit** are caused by incorrect phasing of the budget, which will all reverse by the year end.
- 3.6 No major **recruitment** charges have been incurred during the year, leading to a favourable variance of £14.8k

4. BTPA Financial Forecast 2012/13

- 4.1 At this stage there are **no material risks** to delivering the BTPA costs within the total budget of £1.87 million unless there is a legal challenge to the PSA which will become effective 1 April 2013 or the employee professional standard legal advice continues apace.
- 4.2 A full reforecast has been completed and the overall cost is expected to remain in line with budget, although there are some over spends expected, which will be offset by identified under spends. The major movements are outlined highlighted in Appendix B but are set out below with additional commentary,

	<u>£000</u>
Budget 2012/13	1,871.9
Underspend on staff salaries (inc temp staff)	(38.9)
Under spend on member salaries	(21.6)
Underspend on Travel and hotel costs (inc expenses)	(5.5)
Overspend on legal fees	17.8
Additional 2011/12 NAO fees (£20k) and estimate of additional fees in 2012/12	40.0
Additional contingency days for Internal audit (20 days)	10.0
Other net under spends	(1.8)
2012/13 Forecast as at period 6	1,871.9

5. Core PSA Debtors position at 2012/13 Q2 end

- 5.1 Appendix C summarises the core PSA debtors.
- 5.2 As at Quarter 2 there is a total outstanding debt of £16,684k. 89% of the debt is current. The only items over 60 days overdue are Freightliner (£64.9k), Pre Metro Operations (£1.2k) and North Yorkshire Moors Railways (3.2k). All these debts have now been cleared since period end.
- 5.3 95.4% of quarter two debtors have now been paid, a large improvement on the situation at the end of quarter one when just 56% had been cleared in a similar timeframe.

6. Recommendations

- 6.1 That Members note the gross year to date revenue and expenditure for BTP and the Authority; the full year forecast for the Authority and the improvement in the core PSA debtor position.

GROSS BTP/A BUDGET AND FORECAST AS AT PERIOD 6 2012/13

		Period 6 YTD Actual £'000	Period 6 YTD Budget £'000	Period 6 YTD Variance £'000	Full Year Forecast £'000	Full Year Budget as presented in P6 report £'000	Full Year Variance £'000	Full Year Original Budget £'000
TOTAL GROSS REVENUE								
Core PSA holders	#	86,869	86,869	-	188,216	188,216	-	188,216
<i>(ex L U contribution included below)</i>								
L Area contribution to overheads core	#	2,416	2,416	-	5,235	5,235	-	5,235
Grant in Aid – DFT irrecoverable gap	#	2,487	2,487	-	5,388	5,388	-	5,388
Core PSA Charge		91,772	91,772	-	198,839	198,839	-	198,839
Provision release		0	0	-	2,701	3,338	(637)	3,338
BTP/A Budget gross of £3.338k PSA Smoothing provision		91,772	91,772	-	201,540	202,177	(637)	202,177
L Area contribution to overheads non core	#	1,906	1,906	-	4,130	4,130	-	4,130
L Area core PSA	#	23,942	23,942	-	51,875	51,875	-	51,875
Enhanced PSA holders		6,743	4,551	2,192	19,092	19,368	(276)	18,950
Other income inc Olympics		7,946	7,953	(7)	12,935	13,148	(213)	9,598
Grants – Cable theft funding		945	3,232	(2,287)	4,303	4,303	-	305
TOTAL GROSS REVENUE		133,254	133,356	(102)	293,875	295,001	(1,126)	287,035
TOTAL GROSS COSTS								
Gross costs as reported by BTPA		114,925	115,748	823	286,777	288,301	1,524	268,252
BTPA		627	767	140	1,870	1,870	-	1,870
London Underground – extra		1,906	1,906	0	4,130	4,130	-	4,130
Front Line Initiative		0	0	0	1,000	700	(300)	12,783
TOTAL GROSS COSTS		117,458	118,421	963	293,777	295,001	1,224	287,035
Actual Surplus / (Deficit)		15,796	14,935	861	98	-	98	-

income accrues evenly over 13 periods

Note only : Gross Income reconciliation to PSA Charges

	<u>£000</u>
Gross Income	295,001
Less EPSA Income	(19,368)
Less other income inc Olympic funding	(13,148)
Less Cable theft revenue	(4,303)
Less L Area income (core)	(51,875)
Less L Area additional overhead funding netted off in budget	(4,130)
BTP/A Budget gross of £3,338k provision release	202,177
BTPA Budget	1,870
BTP Budget gross of £3,338k provision release	200,307
As above	202,177
Less provision release	(3,338)
Core PSA Charges	198,839

BTPA 2012/13 Budget Monitoring - Quarter 2

	YTD Quarter 2 2012/13			2012/13			2011/12	
	Actual YTD £	Budget YTD £	Variance YTD £	Forecast £	FY Budget £	FY budget vs. forecast variance £	FY Actual £	FY Budget £
Staff Salaries	252,711	271,702	18,991	619,527	649,400	29,873	580,440	610,604
Temporary Staff	9,240	23,354	14,114	46,352	55,352	9,000	56,880	52,800
Members Salaries	95,724	114,510	18,786	249,035	270,660	21,625	209,131	298,693
TOTAL STAFF COSTS	357,675	409,565	51,890	914,914	975,412	60,498	846,451	962,097
Travel and hotel costs (inc Expenses)	7,142	15,760	8,617	31,750	37,250	5,500	16,829	31,902
Premise and office costs	57,664	57,296	(369)	134,621	135,426	805	118,579	126,881
Communications (inc equipment purchases)	18,084	17,006	(1,078)	34,358	30,650	(3,708)	29,416	36,800
Subscriptions and Publicity	26,881	26,498	(383)	53,655	50,000	(3,655)	32,761	56,328
Appeals	2,500	7,404	4,904	10,000	17,500	7,500	13,222	17,220
Independent custody visiting	11,124	13,750	2,626	27,500	32,500	5,000	27,876	38,491
Total consultancy	20,358	35,962	15,604	85,000	85,000	-	104,899	100,000
Legal fees	99,120	79,856	(19,264)	206,500	188,750	(17,750)	96,927	200,000
External audit	11,000	11,538	538	140,000	100,000	(40,000)	110,000	120,000
HMIC Inspections	-	30,462	30,462	77,000	72,000	(5,000)	54,000	49,194
Internal Audit	13,254	40,615	27,361	106,000	96,000	(10,000)	169,840	97,812
Recruitment and training	924	15,770	14,846	37,275	37,275	-	42,795	33,274
Other	1,396	5,991	4,595	13,350	14,160	810		
Transfer to contingency	-	-	-	-	-	-	200,000	-
TOTAL NON STAFF COSTS	269,447	357,907	88,460	957,009	896,511	(60,498)	1,017,145	907,903
TOTAL BTPA COSTS	627,122	767,473	140,350	1,871,922	1,871,922	0	1,863,596	1,870,000