



**BRITISH  
TRANSPORT  
POLICE**

---

**Report to:** Finance Committee  
**Agenda item:** 4  
**Date:** 3 June 2015  
**Subject:** BTP 2014/15 Provisional Outturn Position  
**Sponsor:** Director of Capability & Resources  
**Author:** Head of Finance & Procurement  
**For:** Information

---

## **1 PURPOSE OF PAPER**

- 1.1 This report provides the Provisional Outturn position for the British Transport Police Revenue and Capital Budget for 2014/15. The Outturn position remains provisional and subject to Audit which commenced on 27 April 2015. Reconciliations between management accounts and financial accounts have been completed.
- 1.2 Appendices A and B set out the position on the Revenue Budget for the British Transport Police and shows the Outturn position to be an under-spend of £1,372k or 0.5% below the approved net budget of £256.8m.
- 1.3 Appendix C shows the Forecast variance for each Period in 2014/15 from Period 2 to Outturn.
- 1.4 Appendix D sets out the position for each scheme in the capital programme. The overall Capital Outturn excluding contingency is £11.1m which is £0.48m or 4% below the Original Budget of £11.6m including £0.5m contingency and £0.4m below the Period 12 Forecast. This is summarised in Table 2, section 3.
- 1.5 Appendix F shows the Budgeted Workforce Target and the actual numbers in post as at Period 13 for FHQ Departments and Territorial Divisions. At year end BTP was 167 FTEs or 3.4% below the overall BWT of 4,859 FTEs (Police Officers, 57 FTEs (1.9%) below BWT, Police Staff, 72 FTEs (4.8%) below BWT, and PCSO' s, 38 FTEs (10.5%) below BWT).



## 2 REVENUE BUDGET

2.1 The 2014/15 Provisional Outturn is an under-spend of £1,372k or 0.5% under the approved Budget for Net Expenditure of £256.8m. Colleagues will recall that in Period 12, a total budget of £1.1m was proposed for restructuring costs relating to Cardiff (£0.4m) and Justice Offender Management (£0.3m) and the one-off payment for backdated Housing Allowance (£0.4m), all three subject to Authority and NAO Approval. The Northgate legal settlement £790k (income) and the IFRS Holiday pay year-end accrual adjustment (-ve £579k) are not included in the outturn position. The principal components of the under-spend are:

<b>Principal Components of the 2014/15 Outturn Revenue under-spend</b>		<b>Revenue</b>
<b>Service Pressures</b>		<b>£000</b>
1	Insurance Corporate Provision for potential Insurance claims - not materialised	463
2	Housing Allowance Provision - not materialised in-year	400
3	Corporate Provision for additional Firearms Capability Police officer (Pay, Equipment, Training) funded from Specialist Operations revenue base budget in-year	250
4	Provision for Op Canberra - Caledonian Road Campaign - staff pay, overtime and non-pay costs absorbed where they occurred - provision not called upon	185
5	Provision for the Transformation Resource Requirement - not fully called for due the fact that not all posts under the Transformation were filled as early as expected - delays in recruitment	127
6	Provision for Body Worn Video Project costs - costs in-year lower than provision made	100
7	Finance Transformation - deferred into 2015-16	50
<b>Total</b>		<b>1,575</b>

2.2 The Provisional Outturn position takes into consideration the £526k provision for the two identified restructure elements on Contact Management and Justice Offender Management, but the Housing Allowance was not crystallised into spend in 2014-15. It is currently not provided for. Given the merits of this case, it is recommended that Finance Committee consider the prudent step of making provision for this claim. A summarised table is provided below and shows the current assumed provisions.

<b>Centrally Held Allocations in 2014-15</b>	<b>Proposed Approved Notes</b>		
	<b>£000</b>	<b>£000</b>	
VSS CRC Restructure - Contact Management	400	306	Provided for out of 2014-15 subject to NAO
VSS NJD Restructure - Offender Management	300	220	Provided for out of 2014-15 subject to NAO
Housing Allowance	400	0	Not Provided for in 2014-15
	<b>1,100</b>	<b>526</b>	



---

2.3 **Revenue - Context.** Before considering the Revenue Outturn in detail, the context of FY 2014-15 merits brief review. The year saw important validation of, and changes to, the underlying assumptions of MTFP 14-15. These were:

- Validation – New Structures. The Force Restructure created an organisation of 4 Divisions from a previous structure of seven Areas. There are two points of note that affected in-year management: first, budgets were re-aligned from those that supported 7 areas; second, new divisional budget holders did not have the benefit of a previous year's spend against which to baseline and anticipate financial pressures.
- Changes to Assumption. The following assumptions changed in year:
  - Operational Requirement. The threat increased to SEVERE supported by greater detail on the nature of the threat profile. This, combined with other less significant demands on operational policing beyond that anticipated in MTFP 2014-15, led to significant changes in spend linked to:
    - The reorganisation of the Counter Terrorism Support unit
    - The creation and rollout of Op Trafalgar as a patrol strategy
    - Op Walmington (patrol of main hubs).
- The Transformation Programme - Transformation was not costed into MTFP 2014-15. This ambitious programme, which was developed throughout the year, initiated new ways of working and required a number of projects to be commenced and delivered within a short period of time in the financial year. The enabling costs for transformation impacted on workforce and supplies and services: illustrative of the latter were publicity material, road shows, legal advice and consultancy.

2.4 **Revenue – Outturn.** Appendix A sets out the Outturn position by FHQ Departments and Divisions, and compares it with the Forecast position as at Period 12. There are no Divisions with outturn variances against the original budget over/under 5%. At Force Headquarters, there were four portfolios with outturn variances against original budget

---



---

over/under 5%. These were the Deputy Chief Constable Command (over), Corporate Resources (under, but supplies and services over), Crime & Investigations (under), and the Accelerated Information Strategy (IT Programme) (over – note: budget provision for the AIS rolled out in-year).

- 2.5 In year management is delivered through the BTP Finance Review, SIB, FEB and BTPA Finance Committee. FOO variance against the original budget is reviewed and endorsed where appropriate at the Finance review. Given the dynamic nature of the Force transformation, under spends were actively managed in-year through the same finance review process. This review re-apportioned resources to support other Force activity areas within the guidance and priorities of the FEB Risk and Opportunities process. This included the use of salary under spends to support overtime cover and other operational requirements, as well as inflationary awards, rent reviews and revenue contribution to capital expenditure.
- 2.6 Appendix B sets out the Outturn position by Expenditure and Income classification. The variances above the 5% tolerance set out in the Chief Constable's annual Delegation Letter are in Overtime, Supplies and Services, Grants and Other Income. Explanation of these variances is presented in the following table. Appendix G provides the explanation of Outturn variances against budget in the Supplies and Services account category.



### Explanation of Outturn Variances against Original Budget over / under 5%

Income & Expenditure Outturn Variance over / under 5% of 2014/15 Budget	2014-15 Original Budget £000	2014-15 Outturn £000	2014-15 Outturn Variance £000	Outturn Variance as a % of Budget %	P12 Forecast Variance £000	Explanation
Police Officer Overtime	5,995	7,333	-1,338	-22.3%	-446	Operation Walmington, Police Officers under establishment, Officer Deployment for increased threat level at Cat A Stations and on football
PCSO Overtime	92	207	-115	-125.1%	-57	PCSO under establishment, Operational requirements at B Division - as reported in previous reports
Police Staff Overtime	456	1,255	-799	-175.1%	-162	Costs on Operation Canberra, police staff under establishment - backfilling of staff vacancies, staff training, Commonwealth Games and Notting Hill Carnival (Contract Centres).
Supplies & Services	14,397	16,770	-2,373	-16.5%	-418	See Appendix G
Grants	-3	-826	823	-32814.7%	8	Grant Income not in the original budget from the Home Office (£196k) and DfT (£250k) in relation to Metal Theft Task Force, mutual aid recovery for Nato Summit in Wales - summer 2014 £87k, Suicide Prevention £200k, and FIB Football £21k.
Other Income	-11,291	-12,364	1,073	-9.5%	-12,447	London Underground Recharges £595k, Home Office Asset Recovery (POCA) £202k, Grossing up income with costs for a number of operations (e.g. Radon, Mass, ITAL etc)

2.7 In Year treatment of Income - The correct allocation and recognition of additional income and grants during the year required a grossing up income and ensuring like for like comparisons were made without disrupting operational effectiveness. The main items of interest in this area included Grants (Metal Theft Tasking, Football and Suicide Prevention partnership), and other income (NATO Mutual Aid Support, Royal Trains support and Commonwealth Games Support). Changes in Enhanced PSA have been made to reflect pay awards and changes in the composition of the Enhanced agreements also influenced the variance in total income.

### 3 CAPITAL PROGRAMME

3.1 Table 1 below shows the Capital Programme in summary; appendix D shows the detailed Capital Programme by individual scheme. The Capital Outturn position is £11.1m, £0.48m below the Original Capital Programme Budget of £11.6 m including £0.5m contingency and £0.4m below Period 12 Forecast.



3.2 Appendix D shows the original and revised schemes in the 2014/15 Capital Programme for Estates, Technology Business as usual, IT Programme, Integrated Systems Programme (ISP), Enterprise Data Warehouse, Fleet, and Other Equipment.

### Summary 2014/15 Capital Programme Outturn

BTP CAPITAL PROGRAMME 2014-2015					
Department	IN-YEAR 2014-15				
	Original 2014/15 Budget	2014/15 Outturn	Outturn Variance	P12 Forecast	Outturn Variance to P12 Forecast
	£000	£000	£000	£000	£000
Estates	1,795	3,198	(1,403)	3,197	(1)
Technology / ISP/ Information Management/ Mobile Solution	7,129	5,001	2,128	5,299	298
Fleet	2,064	1,998	66	1,984	(14)
Other Equipment (incl. L&D, Operations, Scientific Support)	112	915	(803)	1,010	95
<b>TOTAL BTP FUNDED CAPITAL PROGRAMME EXCL. CONTINGENCY</b>	<b>11,100</b>	<b>11,112</b>	<b>(12)</b>	<b>11,490</b>	<b>378</b>
<b>CONTINGENCY</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>
<b>TOTAL BTP FUNDED CAPITAL PROGRAMME INCL. CONTINGENCY</b>	<b>11,600</b>	<b>11,112</b>	<b>488</b>	<b>11,490</b>	<b>378</b>
<b>DEL</b>	<b>11,600</b>	<b>11,600</b>	<b>0</b>	<b>11,600</b>	<b>0</b>
<b>REVENUE SUPPORT</b>		<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>
<b>Over / (Under) DEL &amp; REVENUE SUPPORT</b>	<b>0</b>	<b>(488)</b>	<b>488</b>	<b>(710)</b>	<b>378</b>

3.3 Colleagues will recall that the overall forecast under-spend on the 2014/15 Capital Programme at the last update (26.03.2015) was £710k including the contingency element of £500k. This reflected an updated RAG status following a detailed review and this is reflected in the detailed Capital Appendices (Appendix D). The amount declared under-spend as a result of this ongoing review stood at £1,400k and the amount of new schemes brought into the Capital Programme was £690k. Appendix E provides the detail of the schemes declared under-spend in 2014/15, the list of the new schemes brought into the 2014/15 Capital Programme, and the scheme value deferred into 2015/16.



- 3.4 The capital outturn position is £378k below the P12 Forecast, the areas of under-spend are within Technology BAU (£160k), Integrated Systems Programme (£99k) and in Other Equipment (Replacement of HTCUC Equipment £86k). The Estates Programme was delivered as per forecast. The detail of the capital under-spend can be seen in detail in Appendix D.
- 3.5 **Post accounts closure – Accounting Treatment.** Relevant departments have delivered their capital programme in-year and ought to be congratulated for this. Hitherto the capital programme outturn position has been prepared on an accruals basis (i.e. includes accrued costs for work carried out as at and prior to 31<sup>st</sup> March 2015 not yet paid). During the end of year process, NAO directed that the accounting treatment of capital expenditure must be in accordance with the Departmental Expenditure Limit (DEL) convention which recognises expenditure on a cash-flow basis (costs for capital work carried out physically paid out). Transitioning now to this process will result in some capital spend that was considered accrued now being offset into FY 15-16. It will also see some profiled spend in 15-16 likely to fall in FY 16-17. Work is currently under way to understand the full impact of this change of accounting on the future capital programme.
- 3.6 The Depreciation charge for the 2014/15 Capital Programme, was £9.49m, £138k above budget of £9.36m. The classification of the depreciation charge is listed below :

<b>Capital Charges - Depreciation on DfT funded Capital Programme</b>	<b>£</b>
DEP L'HOLD BUILDINGS	2,734,231.49
L/H IMPROV INDEX DEPR ADJUST	472,420.82
DEP OWNED P&M	607,465.44
P&M INDEXATION DEPREC ADJUST	412,411.40
DEP FIXTURES & FITTINGS	67,489.16
F&F INDEXATION I&E DEPREC ADJ	29,512.35
DEP OWNED VEHICLES	1,982,430.81
TAN MV INDEX W/O CREDIT RES	-13,894.77
TAN MV INDEX DEPRECIATION ADJ	90,538.31
DEP OWNED TECHNOLOGY	1,224,890.12
DEP INTANGIBLES - LICENCES	497,088.55
DEP INTANGIBLES - SOFTWARE	320,592.60
DEP INTANGIBLES - WAN PROJECT	1,060,163.57
DEP INTANGIBLES - WEBSITES	30,999.24
TAN IT EQUIP INDEX DEP P&L ADJ	-13,199.69
	<b>9,503,139.40</b>
P&L On Sale - Intangibles - Sw	282.23
P&L On Sale -Vehicles-Cash	6,187.51
P&L On Sale -Vehicles-Non Cash	-15,047.82
P&L On Sale - Owned P&M	0.00
	<b>9,494,561.32</b>



---

#### **4 BRITISH TRANSPORT POLICE BWT AND ACTUALS IN POST**

- 4.1 Appendix F shows the Budgeted Workforce Target (BWT) and Actuals in post position for British Transport Police. At year end BTP was 167 FTEs or 3.4% below the overall BWT of 4,859 FTEs (Police Officers, 57 FTEs (1.9%) below BWT, Police Staff, 72 FTEs (4.8%) below BWT, and PCSO' s, 38 FTEs (10.5%) below BWT).

#### **5 IN-YEAR BUDGET MOVEMENTS**

- 5.1 The majority of Budget movements represent Police Officer and Police Staff pay awards, organisation changes, inflationary awards, revenue contribution to capital, and grossing up of income as commented in paragraph 2.3.

#### **6 RECOMMENDATION**

- 6.1 It is recommended that the Provisional Outturn for 2014-15 for the Revenue and Capital Programme is noted. The external audit commenced on the 27<sup>th</sup> April and will be completed in accordance with the agreed timetable to deliver the final accounts to the Audit Committee and then to the Authority in order for the Accounts to be submitted to DfT before the deadline.





## APPENDIX A – 2014-15 REVENUE SUMMARY POSITION BY DIVISION

	Forecast as at Period 12				2014-15 Provisional Outturn					
	Approved Budget	Forecast	Variance		Original Budget	Budget Movements	Revised Budget	Outturn	Outturn Variance to Original Budget	
	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	%
<b>FHQ Division</b>										
Deputy Chief Constable Command	8,760	8,698	62	0.7	8,008	752	8,760	8,664	(656)	-8.2%
Corporate Resources	43,289	43,331	(42)	-0.1	45,656	(2,367)	43,289	42,714	2,942	6.4%
Operations	10,382	10,393	(11)	-0.1	10,227	155	10,382	10,356	(129)	-1.3%
Contact Management	11,147	11,132	15	0.1	10,534	613	11,147	11,010	(476)	-4.5%
Crime / Investigations	16,402	16,236	166	1.0	14,927	1,475	16,402	16,215	(1,288)	-8.6%
Accelerated Information Strategy	900	855	45	5.0	0	900	900	742	(742)	0.0%
<b>Total - FHQ Division:</b>	<b>90,880</b>	<b>90,645</b>	<b>235</b>	<b>0.3</b>	<b>89,352</b>	<b>1,529</b>	<b>90,881</b>	<b>89,700</b>	<b>1,181</b>	<b>1.3%</b>
<b>Territorial Divisions</b>										
Division B	98,559	98,528	31	0.0	99,168	(609)	98,559	98,506	662	0.7%
Division C	56,300	56,310	(10)	0.0	57,294	(995)	56,300	56,220	1,074	1.9%
Division D	12,139	12,124	14	0.1	12,063	76	12,139	12,079	(16)	-0.1%
<b>Total - B, C &amp; D Divisions:</b>	<b>166,997</b>	<b>166,962</b>	<b>35</b>	<b>0.0</b>	<b>168,525</b>	<b>(1,529)</b>	<b>166,997</b>	<b>166,805</b>	<b>1,720</b>	<b>1.0%</b>
<b>Total Net BTP</b>	<b>257,877</b>	<b>257,607</b>	<b>270</b>	<b>0.1</b>	<b>257,877</b>	<b>(0)</b>	<b>257,877</b>	<b>256,505</b>	<b>1,372</b>	<b>0.5%</b>
Contribution from previously identified savings	(1,100)	(1,100)	0	0.0	(1,100)	0	(1,100)	(1,100)	0	0.0%
<b>Total Net BTP (inc. release of reserves)</b>	<b>256,777</b>	<b>256,507</b>	<b>270</b>	<b>0.1</b>	<b>256,777</b>	<b>(0)</b>	<b>256,777</b>	<b>255,405</b>	<b>1,372</b>	<b>0.5%</b>


**APPENDIX B – 2014-15 REVENUE SUMMARY BY EXPENDITURE & INCOME**

	Forecast as at Period 12				2014-15 Provisional Outturn					
	Revised Budget	Forecast	Variance		Original Budget	Budget Movement	Revised Budget	Outturn	Outturn Variance to Original Budget	
	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	%
<b>Expenditure</b>										
<b>Staff Costs</b>										
Police Officer Pay	155,416	154,443	973	0.6	156,663	(1,247)	155,416	152,652	4,011	2.6%
Police Officer Overtime	6,824	7,266	(442)	-6.5	5,995	829	6,824	7,333	(1,338)	-22.3%
PCSO Pay	10,078	10,111	(33)	-0.3	10,327	(249)	10,078	10,075	252	2.4%
PCSO Overtime	134	191	(57)	-42.3	92	42	134	207	(115)	-125.2%
Police Staff Pay	55,426	55,446	(20)	-0.0	54,996	429	55,425	55,059	(63)	-0.1%
Police Staff Overtime	1,126	1,288	(162)	-14.3	456	670	1,126	1,255	(799)	-175.2%
<b>Total Staff Costs</b>	<b>229,004</b>	<b>228,744</b>	<b>261</b>	<b>0.1</b>	<b>228,529</b>	<b>474</b>	<b>229,004</b>	<b>226,580</b>	<b>1,949</b>	<b>0.9%</b>
<b>Non Staff Costs</b>										
Premises	18,174	18,583	(409)	-2.3	17,885	289	18,174	17,835	50	0.3%
Communications and Computers	12,101	11,655	446	3.7	12,615	(514)	12,101	12,362	253	2.0%
Transport	3,663	3,729	(66)	-1.8	3,477	186	3,663	3,614	(137)	-3.9%
Travel & Hotels	1,955	2,001	(46)	-2.4	1,609	346	1,955	1,896	(287)	-17.9%
Supplies and Services	15,530	15,515	15	0.1	14,397	1,133	15,530	16,770	(2,373)	-16.5%
Capital Charges	9,364	9,364	0	0.0	9,364	0	9,364	9,495	(131)	-1.4%
<b>Total Non-staff Costs</b>	<b>60,787</b>	<b>60,848</b>	<b>(60)</b>	<b>-0.1</b>	<b>59,347</b>	<b>1,440</b>	<b>60,787</b>	<b>61,972</b>	<b>(2,624)</b>	<b>-4.3%</b>
<b>Total expenditure:</b>	<b>289,791</b>	<b>289,593</b>	<b>201</b>	<b>0.1</b>	<b>287,876</b>	<b>1,915</b>	<b>289,791</b>	<b>288,552</b>	<b>(675)</b>	<b>-0.2%</b>
<b>Income</b>										
Enhanced PSA	(18,849)	(18,812)	(37)	0.2	(18,706)	(143)	(18,849)	(18,859)	153	-0.8%
Grants	(735)	(724)	(11)	1.6	(3)	(732)	(735)	(826)	823	-32814.7%
Other Income	(12,331)	(12,447)	116	-0.9	(11,291)	(1,040)	(12,331)	(12,364)	1,073	-9.5%
<b>Total income:</b>	<b>(31,915)</b>	<b>(31,982)</b>	<b>68</b>	<b>-0.2</b>	<b>(30,000)</b>	<b>(1,914)</b>	<b>(31,914)</b>	<b>(32,048)</b>	<b>2,048</b>	<b>-6.4%</b>
<b>Total Net BTP:</b>	<b>257,877</b>	<b>257,607</b>	<b>270</b>	<b>0.1</b>	<b>257,877</b>	<b>0</b>	<b>257,877</b>	<b>256,505</b>	<b>1,372</b>	<b>0.5%</b>
Contribution from previously found savings	(1,100)	(1,100)	0	0.0	(1,100)	0	(1,100)	(1,100)	0	0.0
<b>Total Net BTP (inc. release of reserves)</b>	<b>256,777</b>	<b>256,507</b>	<b>270</b>	<b>0.1</b>	<b>256,777</b>	<b>0</b>	<b>256,777</b>	<b>255,405</b>	<b>1,372</b>	<b>0.5%</b>

**APPENDIX C – 2014-15 PERIOD FORECAST VARIANCES**

<b>2014-15 Period Forecast Variances</b>	<b>Period 2</b>	<b>Period 3</b>	<b>Period 4</b>	<b>Period 5</b>	<b>Period 6</b>	<b>Period 7</b>	<b>Period 8</b>	<b>Period 9</b>	<b>Period 10</b>	<b>Period 11</b>	<b>Period 12</b>	<b>Period 13</b>
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>FHQ Division</b>												
Deputy Chief Constable Command	0	(115)	110	20	99	47	97	14	14	(4)	62	97
Corporate Resources	16	(29)	(11)	251	18	44	92	(7)	(37)	57	(42)	575
Operations	(4)	3	(13)	(77)	(58)	(48)	48	25	25	25	(11)	26
Contact Management	0	0	(12)	(10)	(40)	(104)	(125)	0	28	30	15	137
Crime / Investigations	2	0	(126)	(225)	(224)	(1)	(94)	(24)	179	119	166	188
Accelerated Information Strategy	0	0	0	0	0	0	0	0	0	45	45	159
<b>Total FHQ Division:</b>	<b>14</b>	<b>(141)</b>	<b>(52)</b>	<b>(41)</b>	<b>(205)</b>	<b>(62)</b>	<b>18</b>	<b>8</b>	<b>209</b>	<b>272</b>	<b>235</b>	<b>1,181</b>
<b>Territorial Divisions</b>												
Division B	0	22	22	(1)	38	68	7	53	53	15	31	54
Division C	0	2	69	61	101	31	34	43	67	10	(10)	79
Division D	0	0	3	94	95	12	13	13	12	14	14	59
<b>Total Territorial Divisions:</b>	<b>0</b>	<b>24</b>	<b>94</b>	<b>154</b>	<b>234</b>	<b>111</b>	<b>54</b>	<b>109</b>	<b>132</b>	<b>39</b>	<b>35</b>	<b>192</b>
<b>Total Net BTP Variance to Budget</b>	<b>14</b>	<b>(117)</b>	<b>42</b>	<b>113</b>	<b>29</b>	<b>50</b>	<b>72</b>	<b>117</b>	<b>341</b>	<b>311</b>	<b>270</b>	<b>1,372</b>
Contribution from previously found savings	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Net BTP Variance to Budget</b>	<b>14</b>	<b>(117)</b>	<b>42</b>	<b>113</b>	<b>29</b>	<b>50</b>	<b>72</b>	<b>117</b>	<b>341</b>	<b>311</b>	<b>270</b>	<b>1,372</b>

**APPENDIX D – 2014-15 CAPITAL BUDGET SUMMARY**

ESTATES CAPITAL PROGRAMME										
Scheme No.	RAG Status as at last Update 26.03.15	Scheme	Approval Status	Comments	Original 2014/15 Budget	2014/15 Revised Budget	2014-15 Outturn	2014/15 Outturn Variance	P12 Forecast	2014/15 Outturn Variance to Forecast
					£000	£000	£000	£000	£000	£000
1	A	Blundell Street Armoury	SIB Approved	Delivery across 14/15 & 15/16	0	200	323	-123	200	-124
2	G	Security Improvement Works	Property Board Approved	New-Heightened Threat Level	0	50	66	-16	66	0
3	G	Chester Station Relocation	Property Board Approved	Delivered 2014-15	30	30	33	-3	20	-13
4	G	Birmingham New Street	SIB Approved	Delivered 2014-15	150	50	44	6	50	6
5	G	Project Staff Estates	SIB Approved	BTP resource related costs	150	175	53	122	62	9
6	A	Edinburgh Waverley Refurbishment	Property Board Approved	Scheme to be undertaken in 2015-16	0	140	1	139	50	49
7	N/A	TSU Relocation	Property Board Approved	Delivered 2014-15	0	25	2	23	0	-2
8	G	Liverpool Conway Park- new station	Property Board Approved	Delivered 2014-15	0	13	5	8	8	3
9	N/A	Southampton Refurbishment	SIB Approved	To be completed in 2015-16	200	150	42	108	47	5
10	G	Minor Works Projects	SIB Approved	Various schemes within Minor Works	250	250	229	21	270	41
11	A	Coventry Refurbishment	SIB Approval Req'd	To be completed in 2015-16	0	120	26	94	100	74
12	A	Truro Relocation	Property Board Approved	To be completed in 2015-16	0	35	0	35	17	17
13	A	Preston - change of layout	Property Board Approved	Delivered 2014-15	0	45	53	-8	45	-8
14	G	Condeco Meeting Room	Property Board Approved	Delivered 2014-15	0	30	13	17	20	7
15	G	AutoCAD Licences	Property Board Approved	Delivered 2014-15	0	10	12	-2	12	-0
16	G	Evolution Reach	Property Board Approved	Delivered 2014-15	0	5	2	3	2.4	0
17	A	Liverpool Rail House Training Facility	Property Board Approved	Additional costs related to Hydra Suite	0	70	102	-32	70	-32
18	G	Force Restructure Rationalisation	BTPA Approved	Over due to Consultant Fees and Stamp Duty Land Tax	605	545	669	-125	515	-154
19	N/A	Wigan Station Relocation	SIB Approved	Not required	15	15	0	15	0	0
20	G	Video Conferencing Roll-out	Property Board Approved	Delivered 2014-15	0	74	87	-14	88	1
21	G	Cambridge	Property Board Approved	Delivered 2014-15	10	10	42	-32	42	0
22	A	London North AHQ Relocation	SIB Approved	Connected to Blundell Street Armoury work in 2015-16	100	100	0	100	100	100
23	G	Nottingham	SIB Approved	Delivered 2014-15	80	80	74	6	93	19
24	N/A	Wolverhampton - Forced Relocation	Property Board Approved	Delivered 2014-15 under Force Restructure	30	30	0	30	0	0
25	N/A	New Accomodation - Maidstone West	Property Board Approved	Delivered in Minor Works	25	0	0	0	0	0
26	N/A	Camden Road Overground Station	Property Board Approved	Delivered 2014-15	0	25	18	7	32	14
27	G	Ebury Bridge Gates	Property Board Approved	Delivered 2014-15	0	40	40	0	40	0
28	G	4th Floor Force Headquarters	Property Board Approved	Delivered 2014-15	0	74	81	-7	81	0
29	G	Camden Street Alterations	Property Board Approved	Delivered 2014-15	0	16	6	10	16	10
30	G	FHQ Mess Room - Ground Floor	Property Board Approved	Delivered 2014-15	0	50	64	-14	65	1
31	A	Batches Street - SSU Unit - Cyber Crime	Property Board Approved	Delivered 2014-15	0	80	88	-8	80	-8
32	N/A	Property Store	Property Board Approved	Delivered 2014-15	0	75	21	54	3	-18
33	N/A	Brewery Road	BTPA CE Approved	Delivered 2014-15	0	100	0	100	0	0
34	G	Manchester Victoria (uplift)	2Schemes-SIB Approved06.01.15*	Additional costs for stamp duty land tax	150	370	440	-70	430	-10
35	G	Axis House Remodelling 14-15	BTPA CE Approved	Completed 2014-15	0	240	261	-21	240	-21
36	G	Hydra Suite C Division	BTPA Approved	Completed 2014-15	0	0	108	-108	108	0
37	G	Additional Physical Security	Property Board Approved	Additional Security works	0	0	41	-41	60	19
38	G	Caledonian Road Classrooms	SIB Approved	Delivered 2014-15	0	0	103	-103	100	-3
39	G	Chairs in DIU/FCC	Property Board Approved	Costs in 2015-16	0	0	0	0	15	15
40	G	FCRB CCTV Works	Property Board Approved	Delivered 2014-15	0	0	49	-49	50	1
<b>TOTAL ESTATES CAPITAL PROGRAMME</b>					<b>1,795</b>	<b>3,318</b>	<b>3,198</b>	<b>120</b>	<b>3,197</b>	<b>1</b>

APPENDIX D – 2014-15 CAPITAL BUDGET SUMMARY

IT / IM / ISP / CCTV CAPITAL PROGRAMME										
Scheme No.	RAG Status as at last update 26.03.15	Scheme	Approval Status	Comments	Original 2014/15 Budget	2014/15 Revised Budget	2014/15 Outturn	2014/15 Outturn Variance	Period 12 Forecast	2014-15 Outturn Variance to Forecast
					£000	£000	£000	£000	£000	£000
<b>IT Business As Usual (Paul Hollister)</b>										
1	G	Infrastructure Maintenance	Tech Board Approved	Cyclical - BAU - Delivery 2014-15	120	120	90	30	139	49
2	G	Network Security	Tech Board Approved	Cyclical - BAU - Delivery 2014-15	36	36	47	-11	61	14
3	G	Airwave Replacement & Upgrade	Tech Board Approved	Cyclical - BAU - Delivery 2014-15	270	170	152	18	160	8
4	N/A	Messaging (Outlook & Blackberry)	Tech Board Approved	<b>£115k Declared Underspent</b>	84	184	96	88	69	-28
5	G	Cyclic Replacement- Desktops	Tech Board Approved	Cyclical BAU - Delivery 2014-15	120	120	269	-149	263	-6
6	G	Cyclic Replace Prog-Laptops	Tech Board Approved	Cyclical BAU - Delivery 2014-15 - see Desktops line	164	164	138	26	95	-43
7	G	Technology Board Operational Development	Tech Board Approved	2014-15 Delivery	120	120	120	0	120	0
8	G	Telephone Handsets Spares	Tech Board Approved	Standard - Perennial	12	12	13	-1	13	0
9	G	Intranet and Sharepoint Development	Tech Board Approved	2014-15 Delivery	106	106	101	5	131	30
10	N/A	4 New P2 Sites	FEB Approved	<b>£93k Declared Underspent</b>	451	234	111	123	193	82
11	G	Works to support the Force Restructure	SIB Approved	2014-15 Delivery	165	165	50	115	64	14
12	A	Additional Storage Capacity	Tech Board Approved	Expected 2014-15 spend £39k-obtained better quote	0	55	30	25	30	0
13	A	Firewall Replacement	SIB Approved	Brought forward to 2014-15	0	150	125	25	126	1
14	A	Internet Proxy / Security Replacement Project	SIB Approved	Brought forward to 2014-15	0	150	125	25	126	1
15	G	Desktops for the Evidence Review Gateway (ERG)	Tech Board Approved	Brought forward to 2014-15 in P11	0	0	10	-10	25	15
16	A	Airwave Specials - SRH3900 GPS	Tech Board Approved	Added in after SIB 17.02.15	0	0	47	-47	47	0
17	A	Tablets Roll-out	FEB Approved	<b>£293.7k Declared Underspent - c/f 2015-16</b>	0	450	133	317	156	23
<b>IT Programme (Paul Hollister)</b>										
18	G	ICCS System Upgrade	Chief Exec Approved	P9 Update on 14/15 delivery: £18k to be c/f into 15/16	900	512	601	-89	512	-89
19	G	Desktop Virtualisation/XP replacement (VDI)	BTPA Approved	P9 Update on 14/15 delivery:£269k to be c/f into 15/16	1,920	1,084	1,162	-78	1,239	78
20	A	Public Service Network in Policing (PSN-P)	SIB Approved	<b>£144k Declared Underspent - updated P12</b>	0	241	81	160	97	16
21	G	Microsoft Office 2010 (Delivered under VDI)	Tech Board Approved	Delivered under VDI	30	0	0	0	0	0
22	G	Microsoft Exchange 2010 (Delivered under VDI)	Tech Board Approved	Delivered under VDI	30	30	12	18	46	34
23	G	Network Optimisation	BTPA Approved	Completed	155	155	137	18	137	0
<b>Information Management Programme (Helen Edwards)</b>										
24	G	Data Warehouse - New	SIB Approval Req'd	Spend delivered 2014/15	526	150	202	-52	202	0
<b>Integrated Systems Programme (ISP) Chris Horton</b>										
25	G	Integrated Core System (Case, Cust, Crime, Intell.)	Cabinet Office/DIT Approved w/e 14/15	£448.5k and £800k make up the 14/15 Budget	1,020	1,249	1,150	99	1,249	99
26	N/A	Mobile Solution	Cabinet Office/DIT Approval Req'd	<b>£30k Declared Underspent</b>	0	30	0	30	0	0
<b>CCTV (Will Jordan / Sam Blackburn)</b>										
27	N/A	Digital Evidence Management	Not Required	Not required superceded by Scheme no.31 DAVE	900	0	0	0	0	0
<b>TOTAL TECHNOLOGY CAPITAL PROGRAMME</b>					<b>7,129</b>	<b>5,687</b>	<b>5,001</b>	<b>685</b>	<b>5,299</b>	<b>297</b>

**APPENDIX D – 2014-15 CAPITAL BUDGET SUMMARY**

FLEET CAPITAL PROGRAMME										
Scheme No.	RAG Status as at last update 26.03.15	Scheme	Approval Status	Comments	Original 2014/15 Budget	2014/15 Revised Budget	2014/15 Outturn	Outturn Variance	2014/15 FY Forecast	Outturn Variance to Forecast
					£000	£000	£000	£000	£000	£000
1	G	Fleet Replacement Programme	Fleet Board Approved	Fleet 14-15 Programme Delivery	1,879	1,879	1,869	10	1,855	14
2	G	Fleet Sustainability Programme (Amperax5)	Fleet Board Approved	Fleet 14-15 Programme Delivery	73	73	73	0	73	0
3	G	Unplanned Insurance Write-off Provision	Fleet Board Approved	Fleet 14-15 Programme Review	75	75	56	19	56	0
<b>TOTAL FLEET CAPITAL PROGRAMME</b>			<b>GRAND TOTAL1</b>		<b>2,064</b>	<b>2,027</b>	<b>1,998</b>	<b>29</b>	<b>1,984</b>	<b>14</b>
OTHER EQUIPMENT CAPITAL PROGRAMME										
Scheme No.	RAG Status as at last update 26.03.15	Scheme	Approval Status	Comments	Original 2014/15 Budget	2014/15 Revised Budget	2014/15 Outturn	Outturn Variance	2014/15 FY Forecast	Outturn Variance to Forecast
					£000	£000	£000	£000	£000	£000
		<b>Corporate Resources</b>								
1	G	Origin - Oracle Upgrade	SIB Approved	£90k of 14/15 will c/f in 15/16	0	85	111	-26	111	0
2	N/A	Electronic Training Manual - Spring House	SIB Approval required	Tablets- to deliver training to recruits	0	200	0	200	0	0
		<b>Deputy Chief Constable</b>								
3	N/A	Social Media & Marketing	Tech Board Approved	Cancelled - not required	4	0	0	0	0	0
		<b>Investigations</b>								
4	N/A	Replacement/Upgrade Mobile Phone Triage Equipment	SIB Approved	Delivered in 13-14	108	0	0	0	0	0
5	G	HTCU Fibre Optic Cabling for Server	Tech Board Approved	Reviewed 1st July14	0	48	52	-4	48	4
6	N/A	Photographic Server Replacement	SIB Approved	Delivered in 2014-15	0	0	0	0	0	0
7	G	Replacement of HTCU Equipment	SIB Approved	PO s raised DVA3551/DVA3297	0	240	133	107	219	-86
		<b>Operations</b>								
8	G	Firearms Capability Expansion	SIB Approved	A No. of POs raised under cc145271	0	330	320	10	332	-12
9	G	SRU Equipment HAZMAT ID	SIB Approved 06.01.15	PO Raised post Period 11 close	0	115	114	1	115	-1
10	G	3D X-Ray Flat Scan 2 GPXI Replacement	SIB Approved 06.01.15	PO to be raised week ending 21.02.2015	0	150	185	-35	185	0
<b>TOTAL OTHER EQUIPMENT CAPITAL PROGRAMME</b>					<b>112</b>	<b>1,168</b>	<b>915</b>	<b>253</b>	<b>1,010</b>	<b>-95</b>



No.	Scheme	Amount declared Underspend (£'000)
<b>Estates Schemes</b>		
1	Edinburgh Waverley Refurbishment	90
2	Coventry Refurbishment	20
3	Truro Relocation	17
4	Southampton	149
5	Brewery Road	100
6	Camden Road Overground Station	24
7	Evolution Reach	2.5
8	TSU Relocation	25
<b>Technology Schemes</b>		
1	Additional Storage Capacity	25
2	Firewall Replacement	49
3	Internet Proxy / Security Replacement Project	
4	Tablets Roll-out	294
5	Airwave Specials SRH3900 GPS	3
6	Public Service Network in Policing (PSN-P)	144
7	Messaging (Outlook & Blackberry)	115
8	4 New P2 Sites	93
<b>Integrated Systems Programme / Mobile Solution</b>		
1	Mobile Solution	30
<b>Fleet Schemes</b>		
1	Unplanned Insurance Write-off Provision	19
<b>Other Equipment</b>		
2	Electronic Training Manual - Spring House	200
<b>Scheme Value Declared underspend</b>		<b>1,400</b>
<b>New Schemes added</b>		
		<b>£000</b>
1	Hydra Suite C Division	-108
2	Manchester Victoria (uplift)	-228
3	Additional Physical Security	-60
4	Caledonian Road Classrooms	-100
5	Chairs in DIU / FCC	-15
6	FCRB CCTV / Works	-50
7	Evidence Review Gateway (ERG)	-25
8	Airwave Specials	-50
9	5 Workstations Hi-Tech Crime - added after P12 Finance Review	-54
<b>Value of New Schemes brought into the Capital Programme</b>		<b>-690</b>
<b>Forecast 2014-15 Capital Underspend as at last update 26.03.2015</b>		<b>710</b>

<b>Scheme values deferred to 2015/16</b>		<b>£000</b>
1	Brewery Road	100
2	Edinburgh Waverley Refurbishment	90
3	Southampton Refurbishment	149
4	Coventry Refurbishment	20
5	Truro Relocation	18
6	Camden Road Overground Station	24
7	Tablets Roll-out	294
8	Public Service Network - Policing (PSN-P)	198
9	Desktop Virtualisation (VDI)	269
10	Origin / Oracle Upgrade	112
11	5 Workstations Hi-Tech Crime	54
<b>Value of Schemes deferred to 2015/16</b>		<b>1,328</b>



Table 1: Division Budgeted Workforce Target	Police Officers				Police Staff				PCSOs				Total Employees			
	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)
FHQ Operations & Contact Management	174	174	186	12	260	265	247	-18	No PCSOs				434	439	433	-6
Crime & Investigations	80	96	103	7	163	171	184	13	No PCSOs				243	267	287	20
B - Division	1,469	1,486	1,459	-27	387	394	354	-40	241	246	192	-54	2,097	2,126	2005	-121
C - Division	911	949	917	-32	184	169	165	-4	122	116	132	16	1,217	1,234	1214	-21
D - Division	223	223	213	-10	40	40	42	2	No PCSOs				263	263	255	-8
<b>Area Sub-Total</b>	<b>2,857</b>	<b>2,928</b>	<b>2,878</b>	<b>-50</b>	<b>1034</b>	<b>1039</b>	<b>991</b>	<b>-47</b>	<b>363</b>	<b>362</b>	<b>324</b>	<b>-38</b>	<b>4,254</b>	<b>4,329</b>	<b>4,193</b>	<b>-136</b>

Table 2: FHQ Departments Budgeted Workforce Target	Police Officers				Police Staff				PCSOs				Total Employees			
	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)
Capability & Resources	29	41	37	-4	336	350	324	-26	No PCSOs				366	391	362	-30
DCC Group	21	21	18	-3	108	118	120	2	No PCSOs				129	139	138	-1
Force Restructure	0	0	0	0	0	0	0	0	No PCSOs				0	0	0	0
<b>Total FHQ Departments</b>	<b>50</b>	<b>62</b>	<b>55</b>	<b>-7</b>	<b>444</b>	<b>468</b>	<b>444</b>	<b>-24</b>	No PCSOs				<b>495</b>	<b>530</b>	<b>499</b>	<b>-31</b>

Table 3: Overall Budgeted Workforce Target	Police Officers				Police Staff				PCSOs				Total Employees			
	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)	Annualised BWT (FTE)	Period 13 BWT (FTE)	Actual in Post Period 13 (FTE)	Net Variance against Period BWT (FTE)
	2,907	2,990	2,933	-57	1,478	1,507	1,435	-72	363	362	324	-38	4,749	4,859	4,693	-167





**APPENDIX G EXPLANATION OF OUTTURN VARIANCE IN SUPPLIES & SERVICES  
ACCOUNT CATEGORY 2014/15 REVENUE BUDGET**

**Explanation of 2014/15 Outturn Revenue Budget Variances (over) / under £50,000 in Supplies & Services in the Non-Pay Category**

SUPPLIES & SERVICES ACCOUNT CATEGORY	Original Budget 2014-15	Budget Movement	Sum of Revised Budget 2014-15	Outturn 2014/15	Outturn Variance to Original Budget	P12 Forecast	P12 Forecast to Outturn Variance	% Outturn Variance on Original Budget
AD HOC COSTS I.E. INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ADVERTISING FOR VACANCIES	70,000.06	25,852.07	95,852.13	182,067.62	-112,067.56	138,691.33	-43,376.29	-160.1%
CLOTHING AND OTHER	591,499.16	117,172.17	708,671.33	1,043,120.46	-451,621.30	833,409.74	-209,710.72	-76.4%
COMPENSATIONS CLAIMS	272,404.07	657,236.91	929,640.98	970,876.13	-698,472.06	311,532.77	-659,343.36	-256.4%
CONSULTANTS FEES	188,430.60	-12,332.82	176,097.78	391,879.12	-203,448.52	296,284.29	-95,594.83	-108.0%
DOGS	118,702.83	-780.00	117,922.83	158,773.46	-40,070.63	154,622.74	-4,150.72	-33.8%
EMPLOYEE WELLBEING	1,359,809.34	19,758.20	1,379,567.54	1,337,632.54	22,176.80	1,355,855.16	18,222.62	1.6%
FORENSIC COSTS	785,195.48	-18,950.00	766,245.48	785,673.48	-478.00	715,410.60	-70,262.88	-0.1%
HMRC CORPORATION TAX	48,000.00	0.00	48,000.00	32,621.84	15,378.16	48,000.00	15,378.16	32.0%
HMRC INPUT VAT CHARGE/(REBATE)	-410,000.00	200,000.00	-210,000.00	-54,520.72	-355,479.28	-210,000.00	-155,479.28	86.7%
I D PARADE COSTS	71,603.20	0.00	71,603.20	32,577.22	39,025.98	42,426.96	9,849.74	54.5%
INSURANCE COSTS	752,412.13	-57,891.37	694,520.76	699,251.76	53,160.37	732,953.14	33,701.38	7.1%
LEGAL COSTS	269,678.82	298,750.21	568,429.03	655,962.03	-386,283.21	674,844.30	18,882.27	-143.2%
LIBRARY, MEDIA & MARKETING	192,735.50	61,858.19	254,593.69	365,374.15	-172,638.65	322,210.86	-43,163.29	-89.6%
OTHER SUPPLIES AND SERVICES	3,764,797.90	-460,248.83	3,304,549.07	3,149,378.33	615,419.57	3,424,926.04	275,547.71	16.3%
POLICE EQUIPMENT	402,495.56	179,030.71	581,526.27	762,452.49	-359,956.93	707,637.17	-54,815.32	-89.4%
POLICE SURGEON FEES	376,573.61	243,144.51	619,718.12	490,823.01	-114,249.40	563,592.23	72,769.22	-30.3%
POLICE TRAINING COSTS	55,457.53	35,000.00	90,457.53	33,799.72	21,657.81	38,457.53	4,657.81	39.1%
POSTAGE, PRINTING, STATIONERY	898,927.96	77,950.81	976,878.77	1,076,522.41	-177,594.45	1,080,632.46	4,110.05	-19.8%
RECRUIT TRAINING COSTS	1,400,868.37	232,815.77	1,633,684.14	1,598,852.11	-197,983.74	1,779,997.81	181,145.70	-14.1%
RECRUITMENT COSTS	654,999.95	-472,107.71	182,892.24	49,336.76	605,663.19	22,506.13	-26,830.63	92.5%
SUPPORT STAFF TRAINING COSTS	113,761.95	6,135.00	119,896.95	194,335.03	-80,573.08	162,219.11	-32,115.92	-70.8%
B TFL SUPPLIES & SERVICES	2,419,000.00	0.00	2,419,000.00	2,813,500.00	-394,500.00	2,319,000.00	-494,500.00	-16.3%
<b>Grand Total</b>	<b>14,397,354.02</b>	<b>1,132,393.82</b>	<b>15,529,747.84</b>	<b>16,770,288.95</b>	<b>-2,372,934.93</b>	<b>15,515,210.37</b>	<b>-1,255,078.58</b>	<b>-16.5%</b>

**APPENDIX G EXPLANATION OF OUTTURN VARIANCE IN SUPPLIES & SERVICES  
ACCOUNT CATEGORY 2014/15 REVENUE BUDGET**

**OUTTURN VARIANCES AGAINST ORIGINAL BUDGET**

Area of Spend	£000 Variance	% Variance	Explanation
ADVERTISING FOR VACANCIES	-112	-160.1%	Advertising costs for vacancies (recruitment drive) for police officers (including Firearms Officers), student
CLOTHING AND OTHER	-452	-76.4%	Higher purchase uniform and associated management fee costs in FHQ & Territorial Divisions (B Div £53k, C Div £111k, D Div £11k, FHQ £77k) plus police protection equipment (PPE) costs for Additional Firearms
COMPENSATIONS CLAIMS	-698	-256.4%	£526k provision for the two identified restructure elements on Contact Management and Justice Off
CONSULTANTS FEES	-203	-108.0%	Consultancy costs on the Origin Upgrade and JAS System, the IT Programme, Force Transformation and Lessons Exploitation, Development of Business Case writing for Projects, Records Management, Pensions
HMRC INPUT VAT CHARGE/(REBATE)	-355	86.7%	Lower HMRC input VAT charge – rebate due to changes in VAT Legislation from HMRC. This change resulted in BTP lowering its re-claim % from an average of 2% (up to Qtr 3) to 0.6% to the end of Qtr 4.
INSURANCE COSTS	53	7.1%	Insurance claims lower than originally budgeted for (Corporate Risk)
LEGAL COSTS	-386	-143.2%	Legal advice for Case & Custody and Pensions Funds Advice.
LIBRARY, MEDIA & MARKETING	-173	-89.6%	Publicity and Advertising on Talent Management, Equality & Diversity, recruitment of student officers, subscriptions to outside bodies in Human Resources, and Long Service Ceremony costs February 2014
OTHER SUPPLIES AND SERVICES	615	16.3%	A combination of maintenance of policing and non-policing equipment, intelligence gathering, against capital charges incurred (revenue contribution to capital).
POLICE EQUIPMENT	-360	-89.4%	Policing Equipment costs for the additional Firearms Officers in CTSU.
POLICE SURGEON FEES	-114	-30.3%	Relates to the Custody Suites healthcare provision by Tascor. A higher budget provision was made than needed in line with the corresponding off-charge to London Underground Ltd. This has been mitigated in
POSTAGE, PRINTING, STATIONERY	-178	-19.8%	Postage, printing, stationery costs in Corporate Services and FHQ Facilities, L&D Operations & Training, and HRBC in Birmingham, Media & Marketing, and C Division.
RECRUIT TRAINING COSTS	-198	-14.1%	Recruitment Training costs due to Restructure, Firearms Capability recruitment, Police officer recruit training
RECRUITMENT COSTS	606	92.5%	Recruitment costs on special constables, student officers, assessment centres, equality & diversity, recruitment costs around HR restructure driven from recruitment uptake.
SUPPORT STAFF TRAINING COSTS	-81	-70.8%	Trauma management training for staff dealing with complex fatalities and well-being days / health checks around the Force during the year.
B TfL SUPPLIES & SERVICES	-395	-16.3%	Training costs for Operational Training (£140k), community recharges (£100k), interpreter costs (£40k), and other professional fees, community engagement and safety partnership supporting development of linear neighbourhoods across London