



Constabulary Report to OPCC

TITLE OF REPORT:	Revenue Budget Monitoring 2018/19 Quarter 4 to March 2019 and Provisional Outturn
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DATE OF MEETING:	Public Accountability Conference 09 May 2019
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ORIGINATING OFFICERS:	Mark Carter, Financial Services Officer and Michelle Bellis, Deputy Chief Finance Officer
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PART 1 or PART 2 PAPER:	PART 1 (OPEN) and PART 2 (CLOSED)
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<p>Executive Summary:</p> <p>The attached report provides details of the provisional outturn on the Constabulary's revenue budget for 2018/19. The figures quoted at this stage are reported as provisional as the final accounts are still subject to audit but it is not envisaged that there will be any significant changes.</p> <p>The figures show net revenue expenditure on Constabulary controlled and managed budgets amounting to £115.397m which represents an overspend of £217k (0.19%) against the approved adjusted budget of £115.180m.</p> <p>The overspend is made up of an overspend on expenditure budgets of £836k (0.69%) offset by additional income totalling £619k (10.21%).</p> <p>The final overspend of £217k represents a reduction of £429k compared to the overspend reported at the end of Quarter 3 at 31 December of £646k. It should, however, be noted that the overspend has already been reduced through the agreed application of revenue budget reserves amounting to £470k. The net overspend prior to application of reserves is therefore £687k which represents 0.6% of the adjusted budget. The principal changes in the last quarter of the financial year related to reductions in expenditure on supplies and services and additional income. Forecasts in relation to officer, PCSO and staff pay have been accurate from early in the financial year.</p>

<p>Recommendation:</p> <p>The Commissioner is asked to note the Constabulary revenue budget provisional outturn for 2018/19.</p>

MAIN SECTION

1. Introduction and Background

- 1.1 The purpose of this report is to provide information on the provisional revenue outturn for 2018/19. Total net expenditure amounts to £115.397m which is £217k above the approved budget. This represents a movement of £429k when compared to the forecast overspend reported at the end of Quarter 3 of £646k.
- 1.2 The total budget is based on the funding arrangement between the Commissioner and the Chief Constable. This was approved and signed off by both the Chief Constable and Police & Crime Commissioner on 12 March 2018.
- 1.3 The approved funding amounted to £123.936m, which is made up of a net revenue budget of £116.902m plus a plant and equipment capital budget of £7.034m. This report deals solely with the revenue funding. The original approved funding has subsequently been amended by a number of budget adjustments. The revised net revenue budget stands at £115.180m.

2. Revenue Expenditure

The provisional outturn of net revenue expenditure for 2018/19 is £115.397m, which is £217k (0.19%) above the approved adjusted budget of £115.180m, which represents a movement of £429k compared to the overspend forecast as at 31 December 2018 (£646k). The provisional outturn is made up of an overspend on expenditure of £836k (0.69%) offset by additional income of £619k (10.21%).

- 2.1 The principal variances at the end of the financial year, together with comparatives as reported at December, are outlined in the table below:

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PAC 2019-05-09 Item 07 - Constabulary Revenue Budget Monitoring Quarter 4 to March 2019 & Provisional Outturn (Part 1&2)

Description	Revised Budget	Provisional Outturn	Provisional (Under)/Overspend	Provisional (Under)/Overspend	Explanation Paragraph	Projected (Under)/Overspend @ DEC-18	Change from DEC-18 to ADJ-19
	2018/19 £'000s	2018/19 £'000s	2018/19 £'000s	2018/19 %		£'000s	£'000s
Constabulary Funding							
Police Officers	80,918	81,967	1,049	1.30%	2.4	1,034	15
Police Community Support Officers	3,131	2,867	(264)	-8.43%	2.5	(279)	15
Police Staff	21,007	21,198	191	0.91%	2.6	202	(11)
Other Employee Budgets	1,935	2,099	164	8.48%	2.7	86	78
Transport Related Expenditure	2,130	2,171	41	1.92%	2.8	96	(55)
Supplies & Services	10,059	9,723	(336)	-3.34%	2.9	(75)	(261)
Third Party Related Expenses	2,062	2,053	(9)	-0.44%	2.10	(2)	(7)
Total Constabulary Funding	121,242	122,078	836	0.69%		1,062	(226)
Income	(6,062)	(6,681)	(619)	10.21%	2.11	(416)	(203)
Total Constabulary Funding Net of Income	115,180	115,397	217	0.19%		646	(429)

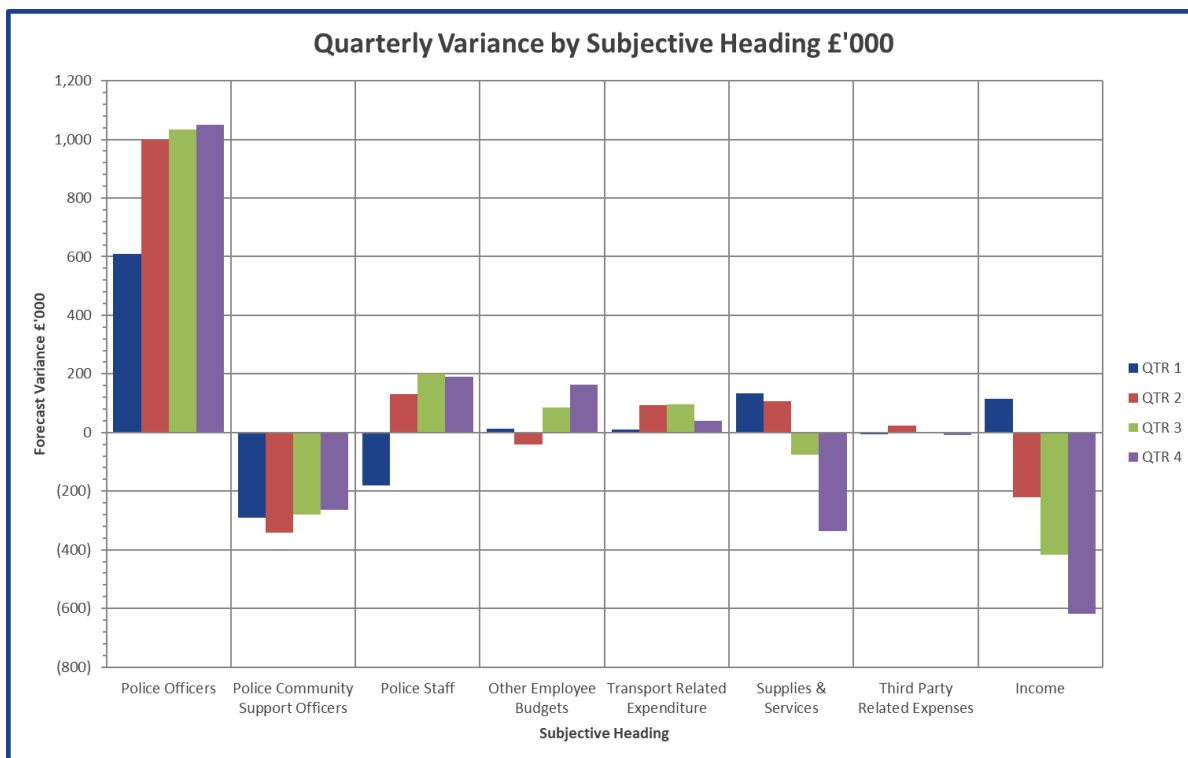
A more detailed analysis of the figures in the above table is provided at **Appendix A**. Commentary on specific variances is provided in the paragraphs below.

- 2.2 The provisional outturn variance reported for 2018/19 is £429k different to the variance forecast as at the end of December (Qtr. 3). The main reasons for this difference will be explained in the remainder of Section 2 heading by heading.

The quarterly reported variances for 2018/19 together with the comparators for 2017/18 are summarised in the table below:

Constabulary Reported Variance	(Under)/Overspend	
	2017/18 £000s	2018/19 £000s
Quarter 1 to 30 June	257	402
Quarter 2 to 30 September	912	749
Quarter 3 to 31 December	1,008	646
Quarter 4 to 31 March	251	217

The chart below provides a graphical analysis of the forecast variances for 2018/19 quarter by quarter by subjective heading.



2.3 Police Officer Pay, Allowances and Overtime came in over budget by £1,049k (£1,034k as at December).

The cumulative effect of changes in the number and profile of officer recruitment and leavers against the original workforce plan have given rise to additional expenditure of £537k (£543k as at December).

These changes include:

- A number of temporary increases in higher ranks (Sergeants, Inspectors, Chief Inspectors and higher ranks).
- Fewer than originally planned retirements and other leavers during 2018/19 (9.3 FTE).
- Fewer than originally planned transferees into the organisation (12.0 FTE).
- More than originally planned new recruits into the organisation (11.00 FTE).
- Changes to the profile of new recruits to facilitate the earlier recruitment of the additional 25 police officers as pledged by the Commissioner.
- Increased Employers National Insurance contributions related to the overspend on Police Overtime.
- Starting 2018/19 with more officers than originally planned (5.4 FTE).
- Changes in hours and net movements of seconded officers and career breaks (-1.80 FTE).

The above in year changes to WFP reflect the conscious decision to facilitate the earlier recruitment of the additional 25 police officers as pledged by the Commissioner in relation to the increase in council tax precept. In addition, decisions taken to operate approximately 20 officers over establishment for police officers for the remainder of the financial year to counterbalance the reduction in actual PCSO numbers and to safeguard against potential difficulty in recruiting as a result of the forthcoming changes in relation to the Police Education Qualification Framework (PEQF) have impacted on the forecast position. Further decisions to back fill or act up officers into vacant posts or to cover for absences has also had an impact. The slight change between December and March is principally due to changes in the work force plan from the December position. Expenditure on Police Officer Pay has been mitigated by £420k through the agreed drawdown of the budget support reserve.

Appendix B provides more detailed analysis in relation to police officer pay budgets and outturn for 2018/19.

Police Overtime out-turn shows an overspend of £120k (£102k as at December) and has two principal explanations. A more detailed analysis of the overtime position by command/department is provided for information at **Appendix C**.

- Non-public holiday overtime has exceeded the budget by £155k (£151k as at December). This arises principally from additional expenditure in Territorial Policing (£142k). Expenditure on overtime has increased mainly due to pressure being experienced on overtime budgets in Territorial Policing Command. A significant proportion of the additional overtime related to special policing services, the costs of which was recovered from third parties.
- Public holiday payments came in under budget by £35k (£49k as at December). Of this £45k relates to Territorial Policing Command.

Finally, Police Officer Pensions provisional outturn shows an overspend of £391k (£389k as at December). Of the overspend £364k relates to an increase in the number of individuals required to be retired under the pension regulations increasing from 3 to 8. In these circumstances, the Constabulary is required to meet the capital ill health charge of two times annual salary (approx. £80k per retirement). The remainder of the overspend, £25k relates to an increase in payments of injury allowances due to payment of arrears following a successful appeal. Expenditure on ill health retirements has been mitigated by the agreed drawdown of £50k from a pensions reserve.

2.4 PCSO Pay, Allowances and Overtime came in under budget by £264k (£279k as at December).

The provisional underspend is as a result of the following changes to the workforce plan for PCSOs:

- Starting 2018/19 with 1.3 FTE fewer PCSOs than originally planned -£40k
- Fewer starters x 21 FTE -£171k
- Fewer leavers but profiled earlier in the year 4.9 FTE -£53k,

2.5 Police Staff Pay & Allowances came in over budget by £191k (£202k overspend as at December).

The overspend has arisen through a combination of circumstances.

- Starting the year above the originally budgeted number of FTE £71k.
- Leavers / Starters and Vacancies during 2018/19 £90k.
- Changes in hours and regrades -£6k.

Police Staff Overtime provisional out-turn shows an overspend by £36k (£29k overspend as at December). The forecast overspend arises principally from increased expenditure in Crime Command (£18k), Territorial Policing (£14k) and Corporate Support (£4k).

Appendix D provides more detailed analysis in relation to police staff pay budgets and outturn for 2018/19.

2.6 Other Employee Expenditure came in over budget by £164k (£86k overspend as at December).

The primary reasons for the overspend are as follows:

- Training and Conference Fees £112k (£92k overspend as at December). The largest part of this variance (£67k) relates to additional training costs associated with the early recruitment of the 25 additional officers and additional training costs associated with recruiting the additional 20 officers over establishment. In addition, there has been pressure on the Territorial Policing Command budget (£50k) and Crime Command budget (£12k) largely to maintain required accreditations, offset by reductions in other departments (£17k)
- Redundancy and Actuarial Strain £62k (£33k as at December). These relate to termination costs as a result of Constabulary decisions for which there is no budget provision.

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PAC 2019-05-09 Item 07 - Constabulary Revenue Budget Monitoring Quarter 4 to March 2019 & Provisional Outturn (Part 1&2)

- Staff and Officer Recruitment Costs £47k (£48k as at December). Costs associated with the early recruitment of the 25 additional officers and additional costs to recruit the 20 officers over establishment.
- Agency Staff £16k (£5k as at December).
- Staff Welfare Costs £10k (£7k as at December). These additional costs relate to medical consultants required to take part in the Police Medical Appeal Board processes in respect of the ill health retirement process.

These overspends are offset somewhat by the following underspend:

- Apprenticeship Levy £84k underspend (£100k as at December). The provisional final position shows that £222k of the levy paid in 2017/18 (which was accrued into 2018/19) will now not be used and as a result will be lost and should therefore be accounted for in the current year. The assumptions in relation to the £306k levy paid in relation to 2018/19 is that this will be used in future years and as such will be accrued into 2019/20.

2.7 Transport related expenditure came in over budget by £41k (£96k as at December).

The main reasons for the overspend are as follows:

- Vehicle Fuel £44k overspend (£54k as at December). The overspend can be attributed to a combination of above higher than budgeted fuel prices at the beginning of the year, price fluctuations throughout the year and slightly higher overall anticipated mileage.
- Car Hire, Allowances and Travel Expenses £12k overspend (£3k as at December). Due to increased levels of activity.

These underspends are offset somewhat by underspends on Vehicle Repair, Maintenance & Other £14k (£38k overspend as at December). The difference from December is due to a reduction in spending on tyres and parts.

2.8 Supplies & Services related expenditure came in under budget by £336k (£75k as at December).

The primary underspends are as follows:

- Communications & Computing £161k (£21k as at December). Computer Software Maintenance £78k underspend due to various contract changes and Software Purchases

£22k, Network Private Circuits £33k relating to savings on the old contract. Telephone Landlines £18k savings from reduced usage of fixed lines. Website Running Costs £12k.

- Contingency £145k (£150k as at December). The contingency was included in the budget to cushion against potential price rises as a result of Brexit and the impact of the weakening of the pound against the dollar (in particular in relation to ICT contract pricing which is frequently in dollars), this was ultimately not required 2018/19.
- Efficiency Savings £76k (£76k as at December).
- Accommodation & Subsistence £39k (£20k as at December).
- Police Doctors & Surgeons £31k (£29k as at December). Monthly custody medical contract costs were lower than budgeted.
- Consultants £26k (£10k overspend as at December).
- Interpreters and Translators £18k (£13k as at December).
- Confiscated Animals £14k (£17k as at December). The cost of kennelling / dealing with confiscated animals.
- Advertising £10k (£2k as at December).
- Office Equipment, Furniture & Materials £7k (£2k overspend as at December).

The above underspends are offset by overspends on the following budgets:

- Subscriptions £19k (£6k as at December). Public Performance Licenses £7k, Donation to the Police Treatment Centre £10k.
- Catering £21k (£22k as at December) overspend, this relates to increased expenditure in relation to the in house canteen provision, purchase of food and ingredients which is somewhat offset by increased canteen income of £9k (see 2.10 below).
- Clothing & Uniform £32k (£44k as at December) overspend due to increased recruitment and specialist courses.
- Custody Costs £27k (£18k as at December). Appropriate Adults Services £15k, Clothing, Consumables, Laundry etc. £12k.
- Other overspends on Supplies & Services :
 - Witness Intermediaries £12k (£7k as at December).
 - Testing Kits & Materials £31k (£23k as at December).
 - Breathalyser Equipment and Materials £9k (£8k as at December).

- TASER £10k (£9k as at December).
- Other Operational Equipment £28k (£58k as at December).

2.9 Third Party related expenditure came in under budget by £9k (£2k underspend as at December).

The primary reasons for the underspend are as follows:

- Contribution to NPAS £22k (£22k as at December).
- Payments in respect of the Police National Computer / Database £12k (£0k as at December). This is due to changes to the national products we are asked to support.
- Collaboration Payments £16k (£26k as at December). TITAN Collaboration payments £7k, NW Underwater Search & Marine Unit charge £7k.
- Contribution towards national projects £39k (£43k as at December). Distraction Burglaries £8k, NABIS £13k, Op Elter (undercover policing) £16k, Senior Investigating Officer accreditation £10k.

2.10 Recovery of income has exceeded the budget by £619k (£416k as at December).

The main areas of over recovery of income are:

- Abnormal Loads £393k (£229k as at December). The majority of this extra income relates to income from specialist policing services of £338k with other additional abnormal load escorts contributing a further £55k.
- Mutual Aid income £146k (£142k as at December). Income from mutual aid to offset plain time costs and other overheads.
- Policing Sporting Events, Concerts and Other Events £28k (£28k as at December).
- Sale of Assets & Goods £83k (£63k as at December). Sale of Vehicles £64k, Canteen income £9k, Sale of Surplus Equipment £7k.
- Reimbursed Services £19k (£14k as at December). Immigration income, Court Services Income and reimbursement of other costs.
- Warrant Officer Income £4k (£3k as at December).
- Reimbursements for Training £6k (£3k as at December).
- Vehicle Recovery Income £16k (£19k as at December).

This over recovery of income is offset somewhat by the following areas of under recovery of income:

- Firearms Licensing £83k (£97k as at December). Income follows a five year cycle.

3. Sponsorship Activity

3.1 Under the terms of the funding arrangement, the Chief Constable is required to include in the annual revenue outturn report details of sponsorship activity undertaken/received in the year. Chief Officers responsibilities with regard to sponsorship are set out in section C13 of the Financial regulations and include:

- To determine whether gifts, loans or sponsorship will be accepted
- To ensure there are guidelines in place for staff with regard to gifts, loans and sponsorship and that all staff are aware of and operate within the guidelines.
- To ensure guidelines provide that the Joint CFO is advised of any gifts, loans or sponsorship prior to acceptance to ensure that decision making takes into consideration any financial implications including those pertaining to insurance and taxation.

3.2 During 2018/19 only one item of sponsorship has been notified as accepted. This relates to a vehicle provided by Lloyd Mini for use in the work of the mini constabulary and the promotion of that initiative. Although the sponsorship offer was accepted in the 2017/18 financial year the vehicle (a Mini) was not be handed over until early in 2018/19. In addition, the Constabulary utilises a vehicle provided by DSG Ltd Morecambe for use by the community safety team in the south of the county, this vehicle is replaced on a regular basis.

4. Bad and Doubtful Debts

4.1 In accordance with the funding arrangement, this revenue outturn report is required to include details of bad debts written off during the year and any provision for bad and doubtful debts made at 31 March 2019.

During 2018/19 a total of 7 debtor invoices with a combined value of £1,764.35 were approved for write off by the Joint Chief Finance Officer Roger Marshall. A schedule of all debt write offs is provided at **Appendix E (Note Appendix E to be Part 2 Paper for Public Accountability Conference)**.

4.2 At 31 March 2019 a provision for bad and doubtful debts has been established for an amount of £1,828. This provision relates to 2 debtor invoices for which uncertainty exists as to whether the debt will be recovered. A schedule of these doubtful debts is provided at **Appendix F (Note Appendix F to be Part 2 Paper for Public Accountability Conference)**.

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4.3 At 31 March 2019 the accounts receivable (debtors system) recorded that there were 123 invoices outstanding with a combined total of £771k arising from 71 separate customers. Of this sum, £648k (84%) relates to invoices that are classed as current as they have not yet met their due date. A further analysis of debtors as at 31 March 2019 is provided at **Appendix G. (Note Appendix G to be Part 2 Paper for Public Accountability Conference).**

5. Supplementary Information

5.1 Appendices to this report are provided as follows:

- Appendix A – Constabulary Revenue Budget monitoring as at the end of 2018/19.
- Appendix B – Police Officer Pay Further Analysis.
- Appendix C – Police Officer Overtime Analysis 2018/19.
- Appendix D – Police Staff Pay Further Analysis.
- Appendix E – Schedule of Bad Debts Written Off During 2018/19 (Part 2)
- Appendix F – Calculation of Provision for Bad & Doubtful Debts at 31 March 2019 (Part 2).
- Appendix G – Analysis of Debts at 31 March 2019 (Part 2).

The Chief Constable for Cumbria Constabulary**Revenue Budget Monitoring Full Year 2018/19**

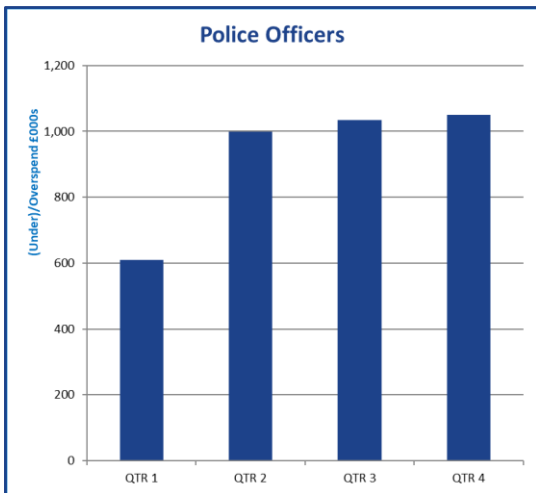
Description	Base Budget 2018/19 £	Revised Budget 2018/19 £	Provisional Expenditure / (Income) 2018/19 £	Provisional (Under)/ Overspend 2018/19 £	Provisional (Under)/ Overspend 2018/19 %	Projected (Under) / Overspend @ DEC-18 £	Change DEC-18 to ADJ-19 £
Constabulary Funding							
Police Officers	82,603,110	80,918,408	81,967,090	1,048,681	1.30%	1,034,054	14,627
Police Community Support Officers	3,131,356	3,131,356	2,867,144	(264,212)	-8.44%	(279,073)	14,861
Police Staff	20,684,681	21,006,987	21,198,347	191,360	0.91%	202,559	(11,198)
Other Employee Budgets	1,160,125	1,934,605	2,098,976	164,371	8.50%	85,562	78,809
Transport Related Expenditure	2,171,152	2,129,563	2,171,460	41,897	1.97%	95,719	(53,822)
Supplies & Services	9,827,801	10,059,220	9,722,684	(336,536)	-3.35%	(75,057)	(261,479)
Third Party Related Expenses	2,108,051	2,062,382	2,052,716	(9,666)	-0.47%	(2,144)	(7,522)
Total Constabulary Funding	121,686,275	121,242,521	122,078,417	835,896	0.69%	1,061,620	(225,724)
Income	(4,784,152)	(6,062,004)	(6,681,179)	(619,175)	10.21%	(415,830)	(203,345)
Total Constabulary Funding Net of Income	116,902,124	115,180,517	115,397,237	216,720	0.19%	645,789	(429,069)

Police Officer Pay

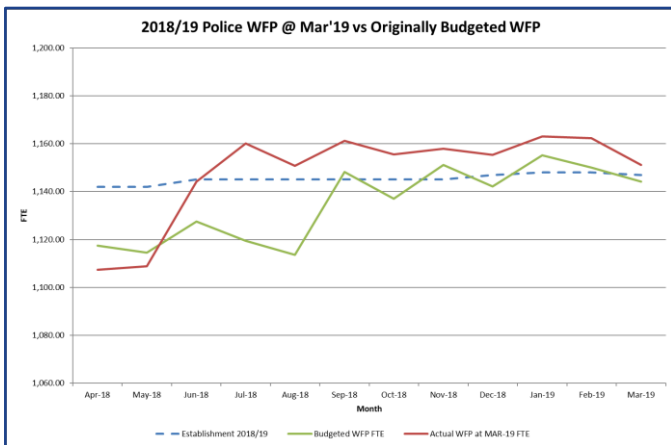
The table below provides a greater level of detail of the final year-end figures.

Description	Revised Budget 2018/19 £	Provisional Outturn 2018/19 £	Provisional (Under)/Overspend £	Projected Variance DEC-18 £	Change DEC-18 to ADJ-19 £
Police Officers					
Police Officer Pay	43,231	42,052	(1,179)	(1,148)	(31)
Police Officer National Insurance	5,023	4,934	(89)	(105)	16
Police Officer Employers Pension Contributions	29,021	28,846	(175)	(152)	(23)
Police Officer Contribution to Pension Fund	1,007	1,158	151	126	25
Police Officer Allowances & Other Payments	1,570	1,705	135	129	7
Police Officer Overtime	1,338	1,494	156	151	4
Police Officer Overtime - Public Holiday	662	627	(35)	(49)	14
Police Officer Turnover	(1,693)	0	1,693	1,693	0
Police Officer Ill Health & Injury Pensions	759	1,151	392	389	2
	80,918	81,967	1,049	1,034	15

Appendix E provides a more detailed analysis of police officer overtime and public holiday payments.



This chart shows how the police officer pay forecast has changed on a quarterly basis. The large increase in forecast between Quarter 1 and 2 reflects the decision taken to accelerate recruitment and to operate approximately 20 officers over police officer establishment in order to safeguard against potential difficulty in recruiting as a result of the forthcoming changes in relation to PEQF.



This chart illustrates the actual WFP compared with the original WFP budget and budgeted establishment. Where the actual WFP (red line) falls below the original WFP budget (green line) an underspend will result, where the workforce plan rises above the original budget line an overspend will result. Although we began the year with actual officer numbers below the originally budgeted figures it was decided to increase recruitment during the year, this has resulted in an increase in expenditure above the budgeted figure for 2018/19.

Police Officer Overtime Analysis 2018/19

2018-19 Police Overtime (Excluding Public Holiday Working) : ADJ-19

Command / Directorate	Department	Revised Budget 2018/19 £	Provisional Outturn 2018/19 £	Provisional (Under)/Overspend 2018/19 £
Chief Officers	Chief Officers	32,000	0	(32,000)
Chief Officers Total		32,000	0	(32,000)
Crime Command	Crime Command - General	15,624	20,532	4,908
	Crime Operations	268,032	325,451	57,419
	Intelligence	127,506	113,566	(13,939)
Crime Command Total		411,162	459,550	48,389
Territorial Policing Command	Territorial Policing Command - General	107,116	148,259	41,143
	Operational Support	333,164	380,077	46,913
	TPA North	73,316	92,753	19,437
	TPA South	81,049	85,416	4,367
	TPA West	60,138	90,604	30,466
Territorial Policing Command Total		654,783	797,108	142,325
Corporate Support	Learning & Development	9,500	1,345	(8,155)
	People Department	2,076	2,780	704
Corporate Support Total		11,576	4,125	(7,451)
Corporate Improvement	Business Improvement Unit	0	316	316
Corporate Improvement Total		0	316	316
Seconded	712600-Seconded - NPAS	1,979	1,979	(0)
Seconded Total		1,979	1,979	(0)
Seconded - TITAN	717570-Seconded - North West ROCU (Merseyside)	3,337	3,337	(0)
Seconded - TITAN Total		3,337	3,337	(0)
Earmarked - Crime Command	747005-CT Prevent	910	910	0
	829005-SO13 Recharges	10,106	10,107	1
Earmarked - Crime Command Total		11,016	11,017	1
Earmarked - Territorial Policing	752005-Appleby Fair	37,736	41,458	3,722
	862000-One-off Mutual Aid	149,448	149,447	(1)
	862020-Operation POTUS	23,480	23,479	(1)
Earmarked - Territorial Policing Total		210,664	214,384	3,720
Earmarked - Sellafield	760000-Sellafield Site Policing	1,324	1,324	(0)
Earmarked - Sellafield Total		1,324	1,324	(0)
Earmarked - Safety Camera / Road Safety	888005-Safety Camera Scheme	267	267	0
Earmarked - Safety Camera / Road Safety Total		267	267	0
Projects - ICT	086A - SaaB - Control Room Futures	343	343	(0)
Projects - ICT Total		343	343	(0)
Grand Total		1,338,451	1,493,751	155,300

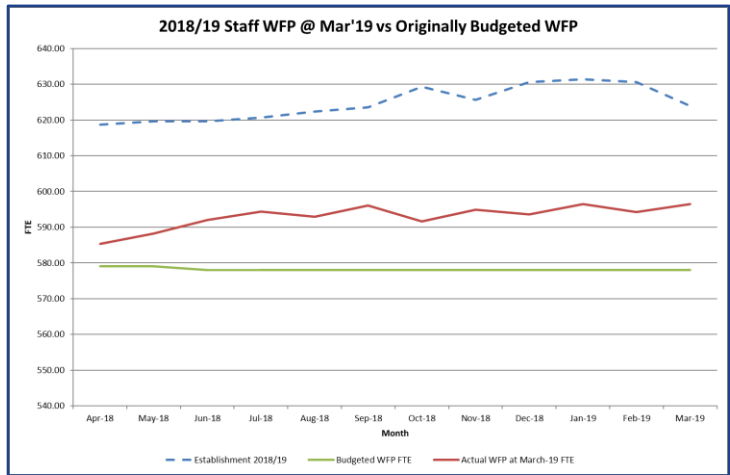
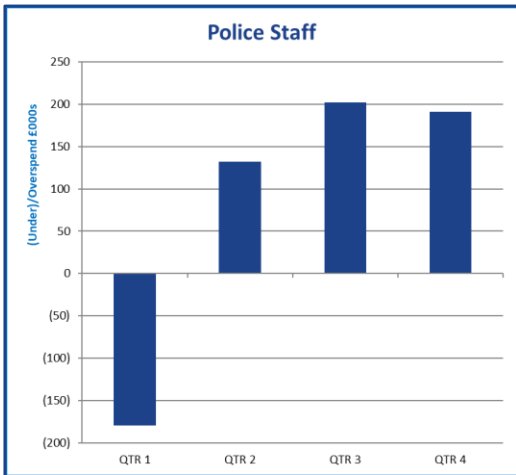
2018-19 Police Overtime (Public Holiday Working only) : ADJ-19

Command / Directorate	Department	Revised Budget 2018/19 £	Provisional Outturn 2018/19 £	Provisional (Under)/Overspend 2018/19 £
Crime Command	Crime Command - General	0	997	997
	Crime Operations	89,916	77,156	(12,760)
	Intelligence	0	18,988	18,988
Crime Command Total		89,916	97,141	7,225
Territorial Policing Command	Territorial Policing Command - General	0	7,293	7,293
	Operational Support	177,741	155,520	(22,221)
	TPA North	121,440	121,876	436
	TPA South	147,136	134,610	(12,526)
	TPA West	120,481	102,248	(18,233)
Territorial Policing Command Total		566,798	521,547	(45,251)
Seconded	712600-Seconded - NPAS	1,582	1,582	(0)
Seconded Total		1,582	1,582	(0)
Seconded - TITAN	717570-Seconded - North West ROCU (Merseyside)	589	589	(0)
Seconded - TITAN Total		589	589	(0)
Earmarked - Territorial Policing	752005-Appleby Fair	3,028	5,869	2,841
Earmarked - Territorial Policing Total		3,028	5,869	2,841
Grand Total		661,913	626,727	(35,186)

Police Staff Pay

The table below provides a greater level of detail of the final year-end figures.

Description	Revised Budget 2018/19 £	Provisional Outturn 2018/19 £	Provisional (Under)/Overspend £	Projected Variance DEC-18 £	Change DEC-18 to ADJ-19 £
Police Staff					
Police Staff Pay	17,290	16,478	(812)	(778)	(34)
Police Staff National Insurance	1,625	1,579	(46)	(53)	7
Police Staff Pensions	2,587	2,526	(61)	(60)	(1)
Police Staff Allowances & Other Payments	250	278	28	19	9
Police Staff Overtime	235	299	64	60	4
Police Staff Overtime - Public Holiday	66	38	(28)	(32)	4
Police Staff Turnover	(1,046)	0	1,046	1,046	0
	21,007	21,198	191	202	(11)



The change in forecast quarter by quarter reflects changes in the WFP and a change in assumptions in relation to when vacant posts will be filled.

The chart above illustrates the actual WFP compared with the original WFP budget and budgeted establishment. Where the actual WFP (red line) falls below the original WFP budget (green line) an underspend will result, where the workforce plan rises above the original budget line an overspend will result.