



west midlands
police and crime
commissioner



AGENDA ITEM 08

**JOINT AUDIT COMMITTEE
28 September 2023**

HMICFRS VFM Profiles

1. PURPOSE OF REPORT

1.1. This paper examines the cost outliers identified within the HMICFRS Value for Money Profiles for 2022. It looks, in detail at those outliers greater than £2 +/- our most similar group.

2. BACKGROUND

2.1. HMICFRS publish Value for Money dashboards to provide comparative data on a wide range of policing activities from 2011 up to the most recent data release the 2022 Profiles.

2.2. The VFM profiles allows detailed analysis of: how much forces spend on different policing activities; how crime levels compare across forces, as well as what outcomes forces achieve; and workforce costs, broken down by role, rank and gender.

2.3. It is important to note that the profiles highlight where forces differ and are outliers, but not why the differences exist. There are many reasons why a force might spend more or less on a particular function than other forces.

2.4. The published HMICFRS profiles concentrate on the cost per head of population and total costs based on the Police Objective Analysis data collection. We have compared West Midlands Police to our Most Similar Group (MSG). Our Most Similar Group includes: Merseyside; Greater Manchester and West Yorkshire.

3. RECOMMENDATIONS

3.1. Members of the Committee are asked to note:

- the content of the report and the comparative position of the force in relation to the Most Similar Group (MSG)
- the force's proposed use of the profiles as follows:
 - to review and challenge areas of difference, to use this to assist in funding discussions with the Home Office.

- to further review areas of differences as part of its performance improvement process – using this benchmarking information.
- To provide context to HMICFRS when considering financial and performance benchmarking issues during the PEEL inspection process.

4. VALUE FOR MONEY ANALYSIS

4.1. **Tables 1 and 2** below are a top-level comparison compared to our MSG for 2022/23, along with a **chart** showing how our staff and officer numbers compare per 1,000 population. The tables show that if we had the same spending capability as our MSG we'd have the ability to spend an additional £47m and employ an additional 687 people.

4.2. **Table 3** shows the significant outliers greater than £2 +/- our MSG based on per head of population. The full list is shown in **Appendix 1** along with the Police Objective Analysis definitions in **Appendix 2** for reference. We are currently showing as outliers in 20 areas; 12 existing outliers from 2021/22 and 8 new in 2022/23. For the 12 existing outliers no further investigate work was requested by the committee following the 2021/22 report. The details behind the headlines are examined in section 5 of this report.

Table1: Cost Outliers compared to Most Similar Group

Objective	PO cost	PCSO cost	Other employ ment costs	Other staff cost	Non-employ ment costs	Govt. grants	Local income	Total
Local policing	-£20,279	-£5,724	£375	£6,220	£79	£5,066	£385	-£13,879
Deal w/ the public	-£5,344	£0	-£1,955	-£2,176	£173	-£24	£298	-£9,028
Crim. just. arrange.	-£1,944	£0	£4	-£4,869	-£1,245	£1,258	£1,946	-£4,851
Road policing	-£2,347	-£704	£11	-£1,259	-£2,229	£0	£4,893	-£1,635
Operational supt.	£13,267	£61	-£122	£2,688	£95,258	-£111,996	£1,646	£801
Intelligence	£5,726	£0	£153	-£885	£71	-£6,707	£2,955	£1,313
Investigations	£7,472	£0	-£90	-£3,783	-£11,845	£1,039	£9,406	£2,200
Public protection	£9,185	-£34	£89	£1,129	£1,121	-£142	-£271	£11,077
Investigative supt.	£118	£15	-£107	-£7,596	-£7,778	-£112	£4,775	-£10,686
Support functions	-£9,245	£0	-£2,574	£6,109	-£14,248	£6,917	£1,663	-£11,378
Central costs	£0	£0	-£7,000	-£192	-£2,793	-£143	-£1,425	-£11,554
Total	-£3,391	-£6,386	-£11,218	-£4,615	£56,564	-£104,844	£26,270	-£47,620

Table 2: FTE staffing impact of differences compared to Most Similar Group

Objective	Police officers	PCSOs	Police staff	Temp/agency	Total
Central costs	0	0	0	0	0
Support functions	-140	0	-6	-17	-162
Investigative supt.	6	0	-200	0	-195
Public protection	156	-1	11	0	166
Investigations	168	0	-75	-4	89
Intelligence	55	0	-97	0	-42
Operational supt.	66	1	7	0	74
Road policing	-77	-18	-26	0	-122
Crim. just. arrange.	-48	0	-166	0	-214
Deal w/ the public	-84	0	-10	-71	-165
Local policing	-177	-72	132	0	-116
Total	-75	-90	-430	-92	-687

The colours highlight where we invest more (pink) or less (blue) than our MSG.

Chart: How do staff and officer levels compare (FTE per 1,000 population)

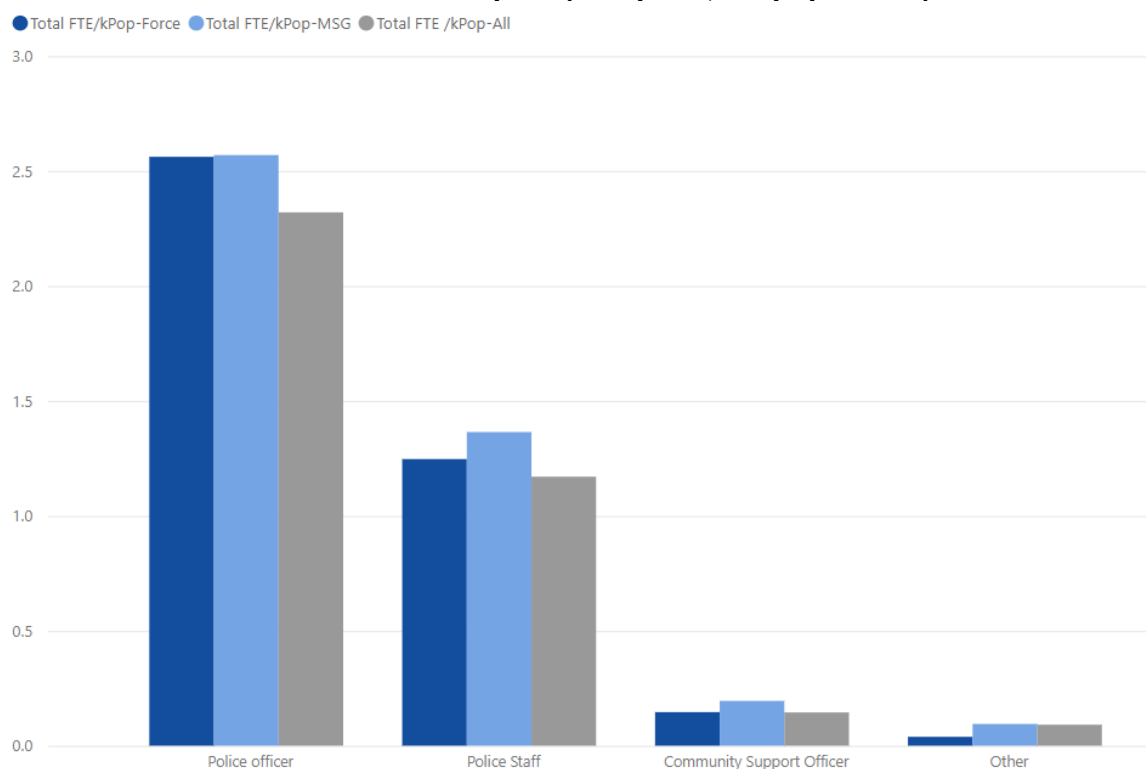
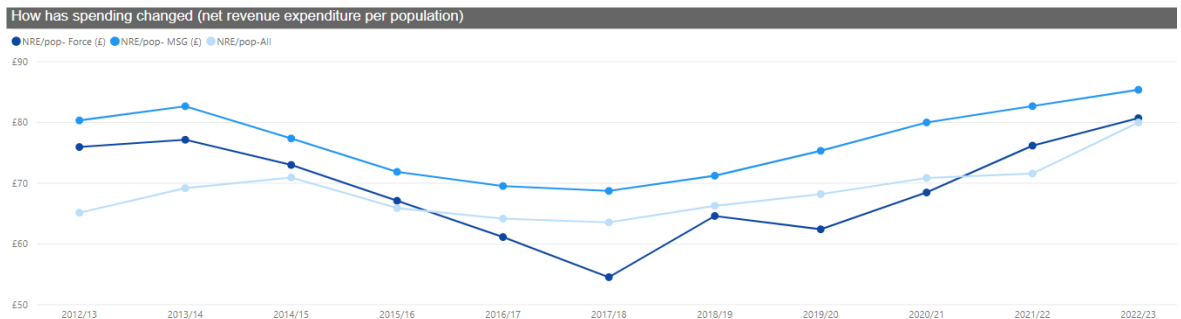


Table 3: Outliers Greater than £2+/- per head of population compared to our Most Similar Group

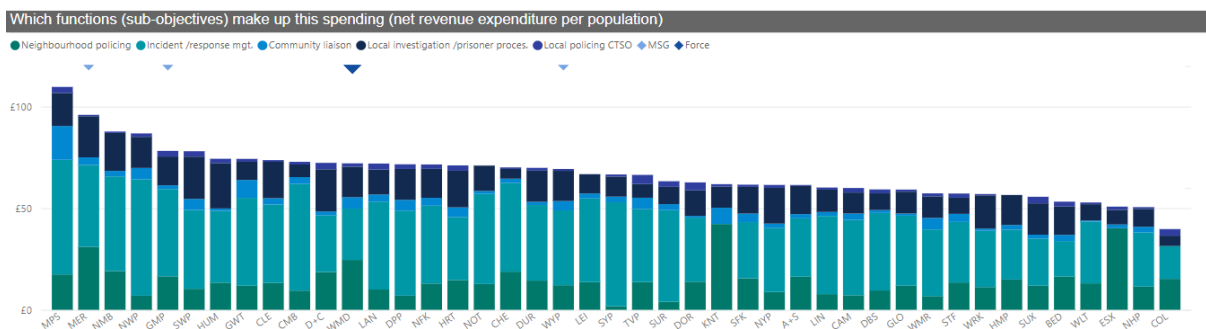
Objective	Sub-objective	Subjective (grouped)	2021/22 Outlier	2022/23 Outlier
Local policing	Incident /response mgt.	Police Officer Costs	£-13.01	£-14.96
Local policing	Community liaison	Police Officer Costs	£2.15	£2.39
Local policing	Neighbourhood policing	Police Officer Costs	N/A	£6.48
Local policing	Neighbourhood policing	PCSO cost	N/A	£-2.00
Local policing	Neighbourhood policing	Govt. grants	N/A	£2.00
Local policing	Local investigation /prisoner process.	Other staff costs	£2.04	£2.04
Operational supt.	Civil contingencies /events	Govt. grants	N/A	£-37.03
Operational supt.	Civil contingencies /events	Police Officer Costs	N/A	£4.07
Operational supt.	Civil contingencies /events	Non-employment costs	£2.80	£31.80
Intelligence	Intelligence gathering	Police Officer Costs	£2.97	£2.92
Investigations	Serious and organised crime	Non-employment costs	£-2.64	£-3.41
Investigations	Serious and organised crime	Local income	£2.35	£2.30
Investigative supt.	External forensic costs	Non-employment costs	N/A	£-2.17
Public protection	Child sexual exploitation inv.	Police Officer Costs	N/A	£-3.31
Public protection	Other Protecting Vulnerable People (PVP)	Police Officer Costs	£4.03	£2.49
Public protection	Domestic abuse, DAO and IDVA costs	Police Officer Costs	£3.11	£2.56
Support functions	Estates	Non-employment costs	N/A	£-3.10
Central costs	Capital financing	Non-employment costs	£-3.40	£-3.98
Central costs	Pensions and exit costs	Other employment costs	£-2.39	£-2.35
Central costs	Revenue contrib. to capital	Non-employment costs	£4.55	£3.04

5. ANALYSIS OF OUTLIERS

- 5.1. **Local Policing** is showing as an outlier across a number of sub-objectives and subjective areas. Overall, we are line with the national investment in Local Policing, the reason for the outlier is that Merseyside in particular have the second highest investment in Local Policing nationally as the charts below illustrate.



- 5.2. *Police officer costs* is a specific outlier across Neighbourhood Policing (+£6.48), Response (-£14.96) and Community Liaison (+£2.39). The chart below illustrates the breakdown of Police Officer pay across all Local Policing Sub-objectives. You will see that we have a greater investment in Neighbourhood Policing and a lower investment in response, however, on average a similar total investment to most forces. The chart shows Merseyside as a key outlier on the higher end of investment.

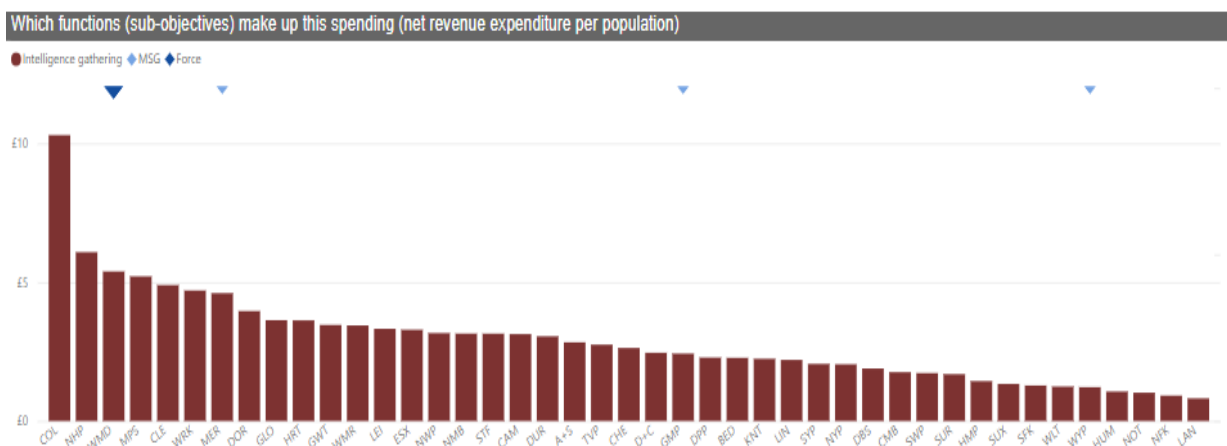


- 5.3. *PCSO Costs* within Neighbourhood Policing is showing as an outlier for the first year, this is mainly due the number of PCSO's West Yorkshire Policing. The table below shows the total PCSO's for each of our Most Similar Group, along with the PCSO budget per 1,000 population. We are committed to maintaining 464FTE, similar to Greater Manchester's 447FTE. West Yorkshires investment distort the outliers.

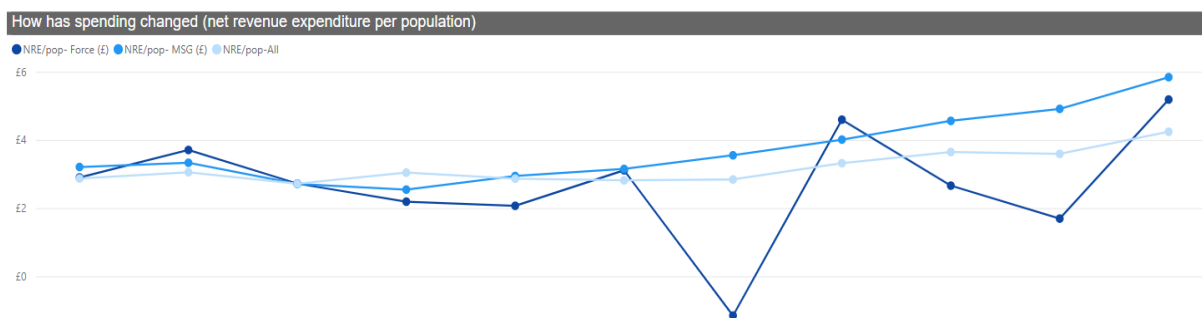
Force	PCSO FTE	PCSO per 1,000 Population
West Midlands	465	4.77
Greater Manchester	447	5.88
Merseyside	239	5.45
West Yorkshire	563	8.67

- 5.4. *Government grants* within Neighbourhood Policing is linked to the allocation of the ring-fenced PUP grant, it is for each for to determine which section(s) of the Police Objective Analysis to put this against.

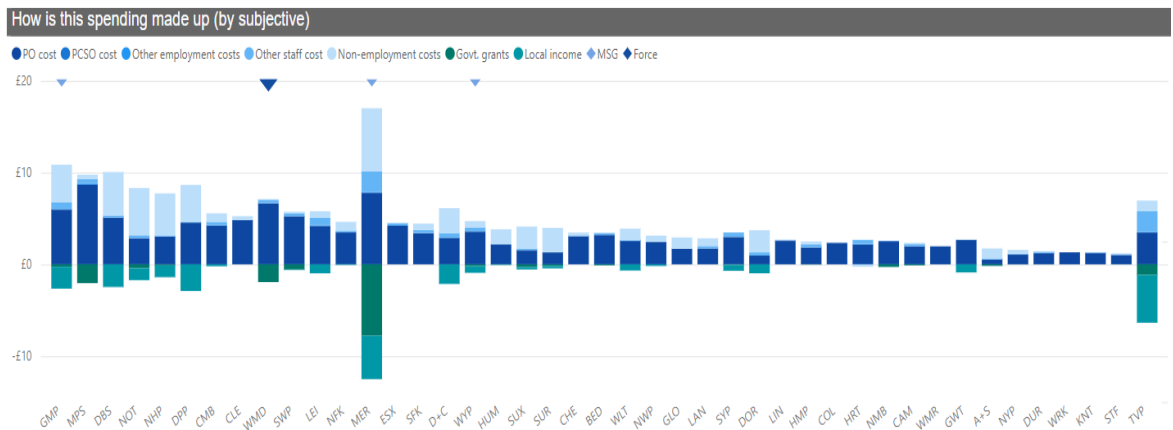
- 5.5. *Other Staff Costs* in Local Investigation shows as an outlier of +£2.04, this outlier is the result of a conscious decision a number of years ago to invest in Police Staff Investigators whilst we looked to grow and develop our Police Officer Detective Programmes to increase the number of detectives within the force, although the police officer position is improving, we are still short of police officer investigators and the police staff investment is supporting our operational needs.
- 5.6. With the implementation of our new locally-focussed Operating Model during 2023/24 it will be interesting to see how the outlier develops compared to other forces for the VFM 2023 Profiles.
- 5.7. **Operational Support**, Civil contingencies/events, across government grants, police officer costs and non-employment costs continues to show as an outlier in 2022/23. This is solely due to the Commonwealth Games which took place in July/August 2022. We should see this removed as an outlier going into the profiles for 2023.
- 5.8. **Intelligence, Intelligence Gathering** we remain an outlier within this area. The chart below, shows both ourselves and Merseyside have a greater investment in Intelligence Gathering than Greater Manchester and West Yorkshire Policing. Further information requested from our MSG Finance teams has not yet aided in explaining the differences, so we will consider this further in 2023/24.



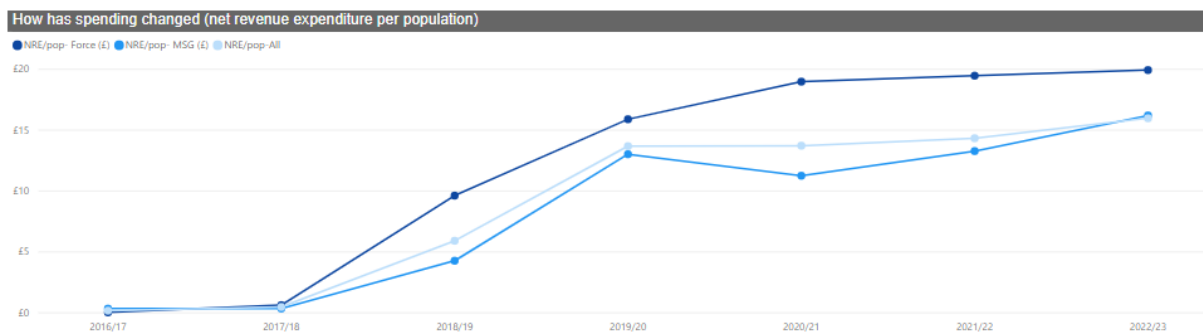
- 5.9. **Investigations, Serious and Organised Crime** again shows as an outlier for the 3rd year running within both Income and Non-Employment Costs. The charts below show as a total we are within £2 +/- of our MSG £5.19 (Force) v's £5.84 (MSG) per head of population.



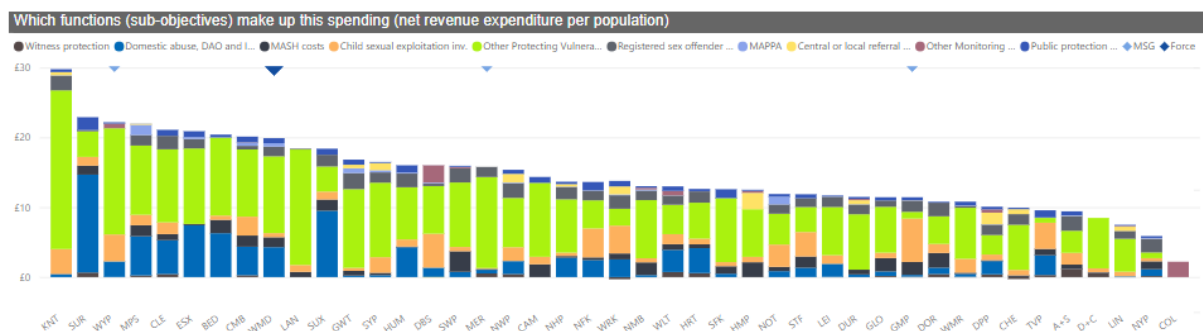
5.10. However, the make-up of the North West ROCU, specifically within the Merseyside budgets distorts the subjective split as per the table below.



5.11. **Public Protection**, although outliers within three areas specifically; WMP has an investment significantly higher than both our MSG and nationally, as shown in the table below.



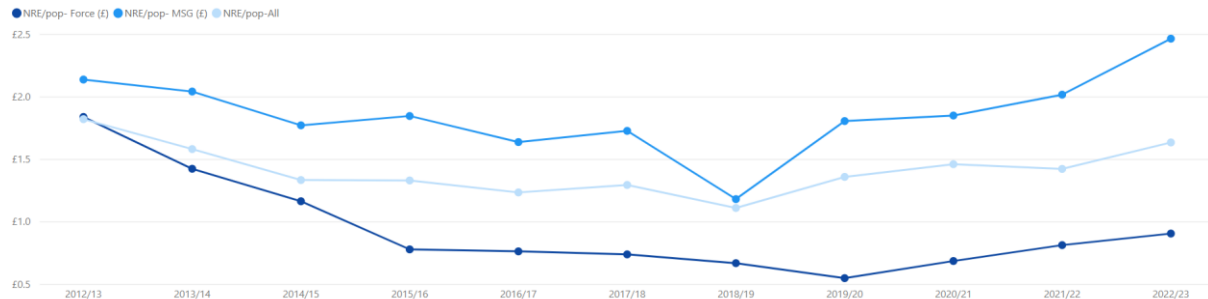
5.12. When broken down further across the sub categories you can see a sizeable fluctuation in costs against the sub objectives costs which suggests that forces can't easily break down the public protection costs into the relevant sub objectives.



5.13. Although overall, we have one of the higher investments in public protection the Great Manchester numbers are significantly lower than our most similar forces which equally distort the picture.

5.14. We will consider these differences further in 2023/24 with our operational colleagues.

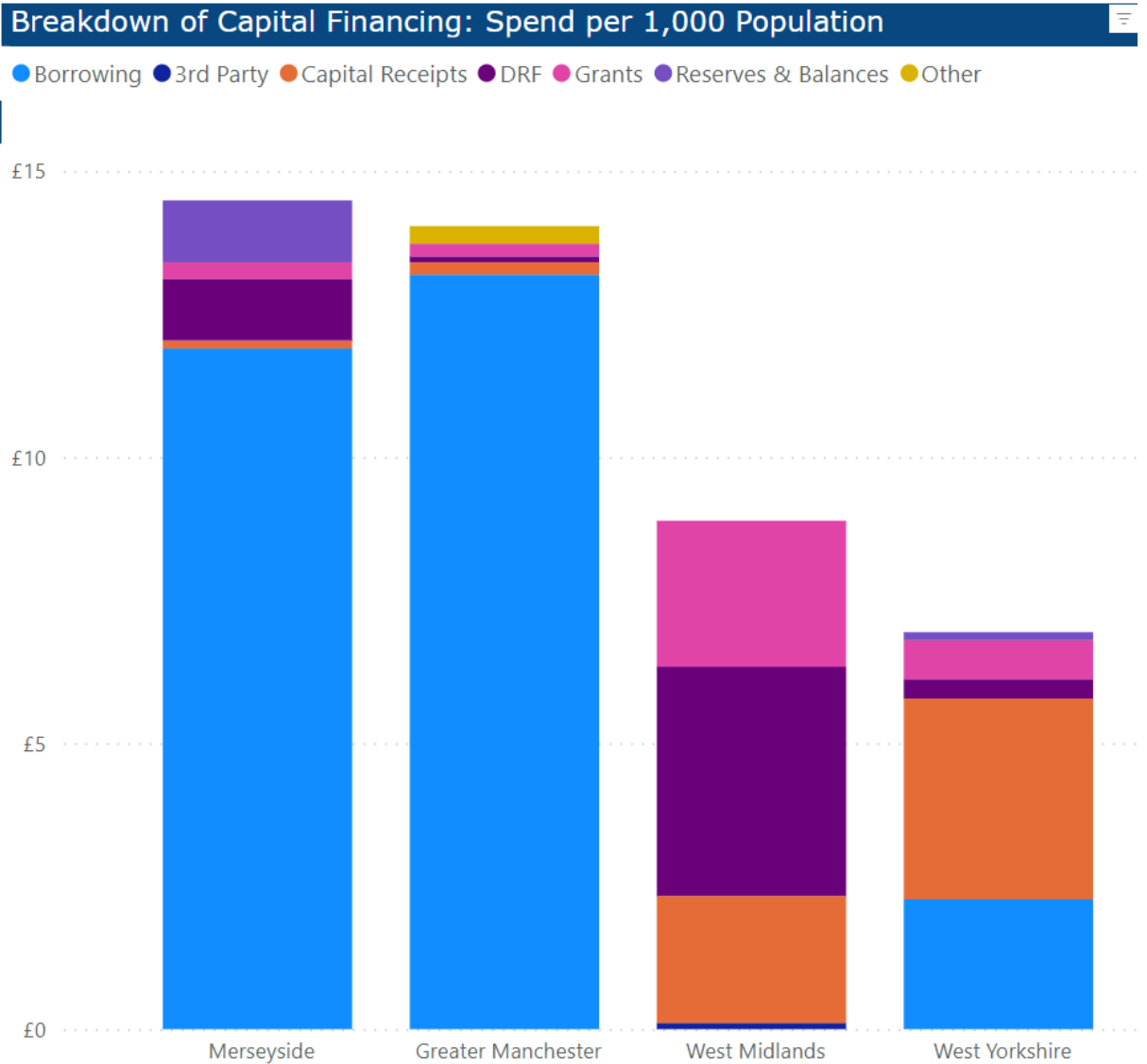
5.15. **Investigative Support, External Forensic Costs**, we are an outlier in Non-employment costs by -£2.17, this figure is distorted by significant income received by West Yorkshire police that offsets the expenditure, as show in the chart below. If you looked at the total across all subjective costs for External Forensic Costs the difference is only -£1.56. Over the last 10+ years the Forensic team have worked tirelessly to review and reduce spend with External Forensic support whilst maintaining service levels. This has been done by a mix of moving work inhouse and putting in processes to ensure we only send what is necessary to our external forensic suppliers. The below Chart demonstrated the gradual reduction since 2012/13 as we move away from the national average to significantly below by 2019/20.



5.16. **Support Functions, estates** show as an outlier of -£3.10 on non-employment costs. In looking into the cost of Estates of each force further, the biggest difference appears to be building rental costs in Greater Manchester police. If you removed building rents all 4 forces would have a similar cost per 1,000 population. The table below shows the premises budgets for each force by subjective grouping.

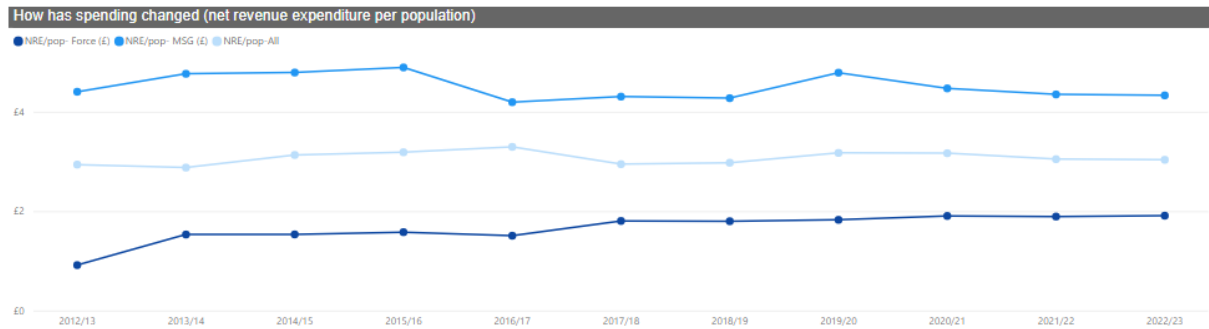
Authority £ per 1,000 population	Repairs & Maintenance	Utilities	Rents	Rates	Clean / waste disposal	Property Insurance	Other	Total
West Yorkshire	2.6	3.1	2.3	2.2	1.0	0.1	0.0	11.0
Greater Manchester	2.3	2.1	5.0	2.5	0.2	0.1	0.1	12.3
Merseyside	2.0	2.3	0.5	2.3	0.3	0.1	0.1	7.6
West Midlands	3.9	2.3	0.4	2.4	0.4	0.0	0.4	9.8

5.17. **Centrally Managed Costs, Revenue Contribution to Capital (+£3.04) and Capital Financing (£-3.98).** The chart below shows the breakdown of how each of our MSG is currently funding their capital programme, you will see both Merseyside and Greater Manchester have little Revenue Contributions to Capital (Direct revenue) but larger levels of borrowing, thus increasing the capital financing costs.



5.18. Finally, **Centrally Managed Costs, Pensions and exit costs** we are £2.35 lower in comparison to our MSG. All forces include officer injury pension, Officer Ill Health Capital Charge and Pension Scheme Sanction Charges, our MSG however have provided for a higher number of leavers through this route than West Midlands Police. The chart below highlights this, the national figure is slightly lower.

5.19. Internally we manage this area of business carefully and have a panel that review and agree officer ill health retirements. Any in year budget pressures resulting in higher leavers than anticipated would be managed in year.



Appendix 1: HMICFRS Value for Money Profiles - Cost Outliers

This table shows us in which areas of spending your force is an outlier - spending significantly more or less than other forces. It does this by comparing how much is spent per population with spending per population in both its MSG and in all forces. The spending areas shown are those where either of these differences are over £1 or under -£1 (shaded pink in the table). These differences are then multiplied by your chosen forces population to give the cost difference in £000. Which can then be compared to the spending figures in the first column. (If the table is empty the force has no such outliers).

Sub-objective	Objective	Subjective (grouped)	NRE-Force (£K)	NRE/pop-Force (£)	NRE/pop-MSG (£)	Difference (v MSG, £)	MSG cost of diff (£K)	NRE/pop-all forces (£)	Difference (v all, £)	All force cost of diff (£K)	Outlier
Neighbourhood policing	Local policing	PO cost	£73,016	£24.56	£18.08	£6.48	£19,273	£16.08	£8.48	£25,204	y
Neighbourhood policing	Local policing	PCSO cost	£14,183	£4.77	£6.77	-£2.00	-£5,950	£5.12	-£0.35	-£1,048	y
Neighbourhood policing	Local policing	Govt. grants	-£745	-£0.25	-£2.25	£2.00	£5,945	-£0.83	£0.57	£1,708	y
Incident /response mgt.	Local policing	PO cost	£75,021	£25.24	£40.20	-£14.96	-£44,471	£36.50	-£11.26	-£33,468	y
Community liaison	Local policing	PO cost	£16,688	£5.61	£3.23	£2.39	£7,096	£5.34	£0.27	£803	y
Community liaison	Local policing	Local income	-£1,687	-£0.57	-£0.50	-£0.06	-£192	-£2.06	£1.49	£4,437	y
Local investigation /prisoner proces.	Local policing	PO cost	£44,565	£14.99	£15.74	-£0.75	-£2,217	£13.56	£1.44	£4,269	y
Local investigation /prisoner proces.	Local policing	Other staff cost	£7,440	£2.50	£0.46	£2.04	£6,062	£1.19	£1.31	£3,904	y
Central comms. unit	Deal w/ the public	PO cost	£7,495	£2.52	£4.30	-£1.78	-£5,281	£3.34	-£0.81	-£2,420	y
Criminal justice	Crim. just. arrange.	Other staff cost	£5,124	£1.72	£2.97	-£1.25	-£3,705	£2.95	-£1.23	-£3,642	y
Advanced Public Order	Operational supt.	PO cost	£10,013	£3.37	£2.10	£1.26	£3,755	£2.14	£1.22	£3,640	y
Civil contingencies /events	Operational supt.	PO cost	£15,742	£5.30	£1.23	£4.07	£12,093	£1.01	£4.29	£12,749	y
Civil contingencies /events	Operational supt.	Other staff cost	£3,722	£1.25	£0.08	£1.18	£3,493	£0.25	£1.01	£2,989	y
Civil contingencies /events	Operational supt.	Non-employment co...	£94,956	£31.94	£0.14	£31.80	£94,531	£1.63	£30.31	£90,105	y
Civil contingencies /events	Operational supt.	Govt. grants	-£110,940	-£37.32	-£0.29	-£37.03	-£110,076	-£1.87	-£35.46	-£105,000	y
Intelligence gathering	Intelligence	PO cost	£16,018	£5.39	£2.47	£2.92	£8,670	£3.08	£2.30	£6,851	y
Major investigations unit	Investigations	PO cost	£13,156	£4.43	£3.13	£1.29	£3,838	£3.53	£0.90	£2,675	y
Serious and organised crime	Investigations	PO cost	£19,749	£6.64	£5.52	£1.12	£3,338	£4.01	£2.64	£7,835	y
Serious and organised crime	Investigations	Non-employment co...	£236	£0.08	£3.49	-£3.41	-£10,138	£1.21	-£1.13	-£3,356	y
Serious and organised crime	Investigations	Govt. grants	-£5,746	-£1.93	-£1.87	-£0.06	-£191	-£0.71	-£1.23	-£3,644	y
Serious and organised crime	Investigations	Local income	£0	£0.00	-£2.30	£2.30	£6,844	-£0.72	£0.72	£2,142	y
Domestic abuse, DAO and IDVA co...	Public protection	PO cost	£10,249	£3.45	£0.89	£2.56	£7,611	£2.40	£1.05	£3,128	y
Child sexual exploitation inv.	Public protection	PO cost	£1,661	£0.56	£3.87	-£3.31	-£9,833	£1.61	-£1.05	-£3,113	y
Other Protecting Vulnerable People...	Public protection	PO cost	£29,382	£9.88	£7.39	£2.49	£7,414	£6.85	£3.04	£9,031	y
External forensic costs	Investigative supt.	Non-employment co...	£3,065	£1.03	£3.20	-£2.17	-£6,447	£1.78	-£0.75	-£2,230	y
Other forensic services	Investigative supt.	Other staff cost	£498	£0.17	£1.48	-£1.31	-£3,890	£1.15	-£0.98	-£2,914	y
Fleet	Support functions	Non-employment co...	£8,293	£2.79	£3.74	-£0.95	-£2,833	£4.03	-£1.24	-£3,674	y
Estates	Support functions	Non-employment co...	£23,467	£7.89	£11.00	-£3.10	-£9,219	£10.40	-£2.51	-£7,459	y
Estates	Support functions	Govt. grants	£0	£0.00	-£1.86	£1.86	£5,517	-£0.87	£0.87	£2,595	y
ICT	Support functions	Non-employment co...	£27,743	£9.33	£10.01	-£0.67	-£1,999	£13.03	-£3.70	-£10,990	y
Perform. rev./corp. dvt.	Support functions	PO cost	£445	£0.15	£1.29	-£1.14	-£3,390	£0.69	-£0.54	-£1,592	y
Revenue contrib. to capital	Central costs	Non-employment co...	£12,667	£4.26	£1.22	£3.04	£9,034	£3.09	£1.17	£3,490	y
Capital financing	Central costs	Non-employment co...	£6,768	£2.28	£6.26	-£3.98	-£11,827	£5.08	-£2.81	-£8,344	y
Pensions and exit costs	Central costs	Other employment c...	£5,678	£1.91	£4.26	-£2.35	-£7,000	£3.01	-£1.10	-£3,264	y

Appendix 2: Police Objective Analysis Definitions

Level 2 Headings - including details

The following section goes into the detail of what is included within each of the Level 2 Headings.

1. Local Policing
 - a) Neighbourhood Policing (includes non-emergency response and neighbourhood policing)
 - Neighbourhood Policing Teams, and/or Safer Neighbourhood Teams whose primary role is neighbourhood based.
 - Includes Planned Response i.e. scheduled or dealt with by appointment.
 - In Forces where the roles covered by 1a Local Policing - Neighbourhood Policing are combined with the roles covered by 1b Local Policing - Incident (Response) Management, and the costs cannot be split between the two please record the values in 1a Local Policing - Neighbourhood Policing.
 - b) Incident (Response) Management
 - Response Teams, this includes officers whose primary role is to respond to emergency and priority incidents which may require attendance.
 - In Forces where the roles covered by 1a Local Policing - Neighbourhood Policing are combined with the roles covered by 1b Local Policing - Incident (Response) Management, and the costs cannot be split between the two please record the values in 1a Local Policing - Neighbourhood Policing.
 - c) Total Specialist Community Liaison
 - i. Schools Liaison Units - School Partnership Officers
Youth Offending Teams / Youth Services - Youth Offending Teams.
 - iii. Local Community & Partnership Functions - Community Partnership Officers.
Other Specialist Community Liaison - Community Cohesion Unit.
Other - Reassurance Team; Anti-Social Behaviour Unit; Government Office Liaison; Compliance & Development; Crime stoppers; Public Transport Policing; Crime Reduction.
 - v. Firearms Licensing - Licensing Units (firearms).
 - vi. Liquor Licensing - Licensing Units (liquor).
 - vii. Other or Integrated Offender Management Teams - Offender Management includes Offender Rehabilitation. Do **NOT** include Sex Offender Management here, it should go in 13d.
 - d) Local Policing Command Team and Support Overheads
 - The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
2. Dealing with the Public
 - a) Front Desk
 - Officers / Staff based within a BCU who deal with data handling, help / crime desk, resource / dispatch desk, visitor handing etc.

- b) Central Communications Unit
 - Force Control Room.
 - Central switchboard.
 - Communications team.
 - Local Call Centres.
 - Crime Recorders (include here if managed centrally).
 - Crime Recorders (include here if managed locally).
 - Contact Management Units.
 - Officers / Staff dealing with local non-urgent issues, first point of contact.

 - d) Dealing with the Public Command Team and Support Overheads
 - The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
3. Criminal Justice Arrangements
- a) Custody
 - Custody costs / staff costs such as custody sergeants and detention officers.
 - Prisoner Meals.
 - Arrest Referral Works / Drug Intervention Programme.
 - All costs relating to Decontamination / Cleaning of Cells - against supplies and services.

 - b) Police doctors / nurses & surgeons
 - Doctors / Nurses (Surgeons costs); include time and travel costs.
 - Include Medics contract.

 - e) Criminal Justice
 - Crown Court Liaison Officers.
 - Case / Custody system support.
 - ID suites.
 - Policy Unit.
 - Case managers / case builders.
 - Tape summarisers.
 - Staff preparing cases ready to go to court.
 - Dealing with requests for information from solicitors, insurance companies, local authorities and other interested parties for use in CIVIL proceedings.
 - Roads policing accident reports - team inputting / maintaining road traffic collision forms / files and providing collision abstracts and information.
 - Dedicated Restorative Justice staff.
 - HOPO (Home Office Production Orders) officers.

 - f) Police National Computer
 - Subscription cost to Police National Computer / Police National Database.
 - Officer / Staff costs for the management of the systems.
 - Users of the Driving Vehicle Licensing Agency system.
 - Should only include local staff and national recharge.

 - g) Criminal Record Bureau (now called Disclosure and Barring Service (DBS))

- Deal with requests for Criminal Record checks by public, private and voluntary sectors.
 - Please note income is to be treated as a grant.
- h) Coroner Assistance
- Coroner Officers - providing case management function for investigations that fall within the coroner's jurisdiction.
- i) Fixed Penalty Schemes (Central Ticket Office)
- Team dealing with all issued fixed penalty notices. (If this unit is combined with Casualty Reduction Partnership, please put to 4d)
- j) Property Officer / Stores
- Lost / seized / found property costs / clerks - Dealing with items that are brought into police possession, ensuring safe and secure storage and locating property afterwards as required.
 - All Property officers should fall under this section.
- k) Criminal Justice Arrangements Command Team and Support Overheads
- The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
4. Road Policing
- a) Total Traffic Units
- i. Access to Automatic Number Plate Recognition Unit (ANPR)
 - ii. Traffic / Roads Policing Units - BCU based traffic units, covering vehicle crime offences and traffic; Central traffic team specialising in the management of traffic related issues; Special Escort officers; Motorway policing teams; Accident Investigation Unit.
- b) Traffic Wardens / Police Community Support Officers - Traffic
- Traffic Warden / Police Community Support Officers who support traffic issues.
- c) Vehicle Recovery
- The team deal with all aspects of the recovery of 3rd party vehicles (**NOT** police vehicles), work with recovery firms to ensure vehicles are removed and stored securely.
- d) Casualty Reduction Partnership
- Team installing road safety improvement measures such as installation of speed control safety cameras, mobile police camera patrols, and traffic signal cameras. (And team dealing with fixed penalty notices if they are combined with Casualty Reduction Partnership)
 - Income from education, e.g. National Driver Offenders Retraining Scheme - NDORS.
- e) Road Policing Command Team and Support Overheads
- The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
5. Operational Support

- a) Operational Support Team and Support Overheads
 - The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
- b) Air Operations
 - The team provides air support to operational police officers. The unit takes part in searches, pursuits, photographic collection and major events.
 - Aviation insurance.
 - Dedicated drone resources
 - Include contributions to the National Police Air Service (NPAS).
- c) Mounted Police
 - Mounted police carry out a variety of roles including high visibility patrols, public order duties as well as specific crime initiatives and specialist events.
- d) Specialist Terrain
 - The underwater / search unit helps with searches for missing persons and recovery of evidence or stolen property.
 - Marine Support.
 - Mountain Rescue.
- e) Dogs Section
 - Police dog section, deployment can include searches for explosives and narcotics as well as general investigation and public order support. Does not include training.
- f) Advanced Public Order
 - Tactical Support unit, trained officers who deal with spontaneous disorder in any part of the forces. Core functions of the unit include:
 - To provide extra operational staff wherever required in the force.
 - To manage, maintain and provide missing person or crime scene search facilities.
 - Provide a capability to search and recover under CBRN requirements.
 - To provide trained resources for major events / incidents, planned or spontaneous (including high profile sporting events).
 - Protests e.g. EDL.
 - Cost of policing civil disturbances, this is to include any income received in relation to the civil disturbances and any backfill costs (if easily identifiable).
- g) Airport & Ports Policing Unit
 - Officers / Staff responsible for policing at the airport (this does not include the Home Office Funded Protective Security as these are terrorist related and fall under 9b National Policing - Counter Terrorism / Special Branch).
- h) Firearms Unit
 - Firearms teams can be split between.
 - Specialist support - Armed Response Vehicles and crew, providing immediate armed response to incidents where firearms may be involved; Armed Response to terrorist acts.
 - Operational Unit - responsible for all pre planned firearms incidents and support Armed Response Vehicle and crew at spontaneous incidents.
 - Counter terrorism specialist firearms officers.

- Policing of category A trials requiring armed escort.
- i) Civil Contingencies and Events
- Costs (excluding premises costs) arising from the need to establish Gold Command Suites or Incident Information Centres during major or large incidents, emergencies or exercises.
 - Contingency Planning support the force by reviewing and drafting of force plans including:
 - Business Continuity Planning.
 - Bomb threat advice.
 - Operation, Planning, Support and Contingency.
 - Chemical, Biological, Radiological and Nuclear awareness.
 - Major Incident Planning and specific costs.
 - Local Resilience Forum.
 - Overtime / other expenses incurred in policing a sporting event, e.g. Football (duty time should NOT be included), music events or other local events.
 - Events planning (including football).
6. Intelligence
- a) Intelligence Command Team and Support Overheads
- The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
- b) Intelligence Analysis/ Threat Assessments
- Teams that assess information and intelligence to identify opportunities at force level to reduce harmful risk, threat, serious injury, community stability and victimisation. The team includes:
 - High Risk Crime.
 - Gateway & INI.
 - Community Intelligence.
 - Management of Police Information Unit.
 - National Intelligence Model Analysis.
 - Local Intelligence staff.
 - Intelligence Analysts.
- c) Total Intelligence Gathering
- CCTV - Gathering intelligence including photographs, video and CCTV, monitor target and associate's activities.
 - Surveillance and Covert Operations - Intelligence teams who task and manage covert resources - technical and human assets - to obtain confidential intelligence and information. Support force-led proactive and reactive investigations. The team includes:
 - Covert Authority Bureau (RIPA requests).
 - Covert Teams, dealing with source handling and informants.
 - Confidential Unit, undercover operations.
 - Special Operations Unit.
 - Telecommunications teams.
 - Dedicated Source Unit.
 - Intelligence Development teams.
 - Informant fees.
 - Surveillance and Covert Operations - Central surveillance teams who provide specialist covert surveillance (usually through level 2 tasking):
 - Mobile surveillance teams, who conduct vehicle based mobile surveillance.

- Static surveillance team, who conduct physical or technical static surveillance.
- Team who arrange tasks allocated to surveillance team.
- Technical Support team, force experts who provide technical support and advice in relation to overt and covert use of technical surveillance equipment.
- Informant Management Unit
- Other - Observation teams based locally at a BCU who deal with:
 - Gather evidence.
 - Act as triggers for arrest.
 - Foot follow surveillance.
- Other - Football Liaison
 - Target known risk supporters in area.
 - Football intelligence officers.
 - Do NOT include football overtime which should go in 5i, Civil Contingencies and Events.

7. Investigations

- a) Investigations Command Team and Support Overheads
 - The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
- b) Major Investigation Units
 - Deal with major investigations such as:
 - Murder / homicide.
 - Suspicious death.
 - Serious bodily harm.
 - Cold case review.
 - Holmes units.
 - Crime Contingency, used to investigate these crimes. Include expenditure from any central reserve held for the costs of major investigations.
- c) Economic Crime (including Regional Asset Recovery Team)
 - Financial Investigation Unit - responsible for investigation of all confiscation cases, deal with cash seizures over £1,000 and investigate drug trafficking and money laundering offences.
 - Cheque and credit card fraud unit, responsible for processing all reports of theft / misuse of chequebooks and credit / debit cards.
 - Regional Asset Recovery Team - dealing with confiscation cases but on a regional basis.
 - All Financial Investigators.
 - POCA (proceeds of Crime Act) money
- d) Specialist Investigation Units
 - Specialist roles such as wildlife / environmental crime.
 - Force Negotiators.
 - Kidnap Unit.
- e) Serious and Organised Crime Unit
 - The Teams deal with:
 - Serious crime issues impacting BCUs, such as armed robberies, violent car key burglaries, people trafficking and high value HGV crime.

- Gang Enforcement, tackling gangs, providing enforcement and working where the greatest risk is identified.
 - Criminal Networks, and drugs / firearms trafficking (usually longer-term investigations)
- g) Local Investigation/Prisoner Processing
- CID - both reactive and proactive.
 - Initiative Teams.
 - Prisoner processing teams - processing crimes, witnesses and offenders that the response officers bring in, so prisoner processing teams which are dedicated to do this task should be included here. Please note that detention sergeants and custody officers should stay recorded in 3a Criminal Justice Arrangements - Custody.
- h) Cyber Crime
- Dedicated Cyber Crime unit (use only if your force has a separate Cyber Crime unit) - Cybercrime is any offence where the reporting officer believes that, on the balance of probability, the offence was committed, in full or in part, through a computer, computer network or other internet-enabled device.
13. Public Protection
- a) Witness Protection (adult and child)
- Witness Protection Programme, officer / staff costs and expenses.
 - Jury Protection.
 - Witness Liaison
- c) Protecting Vulnerable People (PVP)
- i. Domestic Abuse, Domestic Violence Officers (DAO) and IDVA Costs
 - iv. Multi Agency Safeguarding Hub (MASH) costs
 - vii. Child Sexual Exploitation Investigation
 - ix. Other - Specialist Sexual Assault / Rape Investigations Units; Other Specialist PVP and General PVP Investigation Units - Child Protection Officers, Vulnerable Persons Protection Officers; Specialist Victim Services; Missing Persons Units - Missing Person's Liaison (child); Missing Person's Liaison (adult); Mental ill-health Triage/ Support
- d) Monitoring Dangerous and Repeat Offenders
- i. Registered Sex Offender Management - Violent & Sex Offender Management Team
 - ii. Multi Agency Public Protection arrangements (MAPPA)
 - iii. Central or Local Referral Units
 - iv. Other
- e) Public Protection Command Team and Support Overheads
- The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
8. Investigative Support
- a) Scenes of Crime Officers
- Officers attending crime scenes to record and examine evidence.
- b) External Forensic Costs

- This covers all forensic costs involved in submitting evidence to forensic service providers including DNA submissions to external suppliers.
 - Pathology Fees.
 - All FTEs should be included under 8e Investigative Support - Other Forensic Services.
- c) Fingerprint
- This is the internal team that includes fingerprint experts, fingerprint officers, DNA officers and ten print officers.
 - Live scan project costs (electronic fingerprint collection).
- d) Digital Forensics
- Photographic team - processing and printing photographic negatives, specialist photographic tasks and issue warrant / ID cards.
 - Facial Identification team - provide e-fits and advice on best practice relating to facial identification.
 - Video Imaging Team - specialist support enabling recovery of CCTV
 - Audio services
 - Hi-Tech Crime Team - computer forensics, mobile and smartphone interrogation etc.
- e) Other Forensic Services
- Central Submission team who control submissions into and out of the forensic department.
 - Footwear Intelligence Team.
 - Stolen Vehicle Team / Examiners.
 - Forensic Research & Results team - processes intelligence obtained through other forensic services teams.
 - Evidence Recovery Team - receives and processes crime scene exhibits.
 - Other internal teams.
- f) Investigative Support Command Team and Support Overheads
- The Local Command team.
 - Support overheads that cannot be directly attributed to the level 2 headings within the section.
9. National Policing
- a) Secondments (out of force)
- Officer / Staff salaries and expenses where they are seconded to another force / agency (please note secondments into force will be allocated against the relevant category for the expenditure type).
- b) Counter Terrorism / Special Branch
- All elements of counter terrorism team and special branch teams, including intelligence management teams, command and support team, operations teams, regional terrorism units etc.
 - Overseas visitor registration office.
 - Protective Security funded by Home Office grant - based at ports responsible for gathering intelligence and evidence relating to terrorism, espionage, subversion and proliferation. All other force funded port posts should go under 5g Operational Support - Airport and Ports Policing Unit.
 - Includes regional counter terrorism units (CTUs).

c) Total NPCC Projects / Initiatives

- i. National Systems / Police ICT Company Charges - costs from the Home Office, for example: Livescan (including change fund); IDENT1; PentiP (including Uplift Fund); National ANPR Database (NADC); Identity & Access Management (IAM); National Collision Database (CRASH); National Procurement Hub (NPPH); NMAT2, CASWEB & MIRWEB; National Mobile Property Register (NMPR); Microfiche Service (ACRO); Criminal Records Office (ACRO); National DNA Delivery Unit (NDNU); ID-IOM; Mobile ID; SIS II; CAID & NPRIMT.
 - The charges for PNC and PND subscription remain in 3f Criminal Justice Arrangements - Police National Computer.
- ii. NPCC Projects / Initiatives - NPCC subscriptions such as the subscription charge to National Ballistics Intelligence Service.

d) Hosting National Services

- This will include any National Services hosted by the force, for example National Ballistic Service (West Midlands, Manchester, Met), National Mobile Phone Crime Unit (Met), NPAS (West Yorkshire), VIPER (Video Identification Parades Electronic Recording) and PNLD (Police National Legal Database) (West Yorkshire).

e) Other National Policing Requirements

- Any other national policing requirements such as royal protection, national investigations, government liaison, Interpol, cross border support, military liaison, hosting party political conferences (dedicated costs and overtime), Home Office funded protective security etc.

10. Support Functions

a) Total Human Resources

- i. Occupational Health Costs - Occupational health; health and safety management
- ii. Human Resources and workforce Planning (excl. Occupational Health) - All Human Resources staff. Includes local and corporate personnel services, employee relations, sickness management, recruitment and equality team, staffing information, diversity unit, and chaplaincy.

b) Finance

- All Finance staff. Includes, accountancy (financial management), local & central finance officers, income and cashiers, payments section payroll section, and pensions section.
- Investment income should not be included here, this should go in 12b Central Costs - Capital Financing.
- For those forces who receive their own separate charge to the Office of the PCC for internal audit, include here.
- Chief Constable's external audit fees.

c) Legal Services

- Includes conveyance, litigation and civil claims handling.

d) Fleet Services

- Includes all vehicle costs including vehicle insurance, fleet administration team, workshop staff and equipment, garage hands, accidental damage, ownership

costs (such as maintenance), pool control (drivers and vehicles), vehicle hire if part of the main fleet or managed by fleet services, fuel, tyre issues, third party motor claims, vehicle leasing and trap cars.

- Does **NOT** include travelling costs unless the force codes all travel costs to a central code.
- Do **NOT** include costs such as travel expenses, mileage allowances, aviation expenses etc, these still need to be charged against the relevant level 1 and 2 headings.

e) Estates / Central Building Costs

- All expenditure for Estates. Includes management of estates, area surveyors, building maintenance, building works, cleaning costs (in-house or outsourced), housing costs & maintenance, porters, rents / lease costs, rates, utilities, building security costs, property insurance, boiler & engineering insurance etc. For PFI information please see general guidance note 7.26.

f) Total Information Communication Technology

- All expenditure for communication and computing - see common chart of accounts for expenditure included within the CIPFA stats Supplies & Services - communications and computing section.
- i. General ICT Support and Workstation / Equipment Costs - This category records the staff costs of helpdesk / generalist technical support - to officers and staff of the Force; and any ICT equipment bought from revenue including all hardware / workstations.
- ii. ICT Development and Project Costs - This is to record the costs of ICT Development Staff and ICT Project Resources - including any one-off non-pay project costs, in terms of revenue that may otherwise skew normal running expenses and costs.
- iii. Airwave / Radio Charges - The costs of all Airwave / Radio Systems contract costs (non-pay equipment replacement should be shown in 10f (i) above).
- iv. Digital Policing / Mobile Data Revenue Costs / Telephony and Mobile Phone Charges - The running costs of any mobile data devices, including Body Worn Video and Digital Evidence / mobile phone and fixed line telephony costs.
- v. ICT Licensing and Systems Maintenance Support Costs - Include all 3rd party maintenance and annual costs for hardware and software.
- vi. Local WAN / Network Costs - The annual running costs of Local Wide Area Networks / infrastructure.
- vii. Other
 - Do **NOT** include the subscription cost for the Police National Computer / Database, this should go in 3f Criminal Justice Arrangements - Police National Computer
 - Do NOT include the third-party costs paid to the Home Office for National IT Services, these should go in 9c(i)

g) Professional Standards

- Deals with complaints and discipline issues.
- Vetting Unit.

h) Press and Media

- Includes news desk, promotion and publicity for the force, internal communications such as the website, monthly newsletter etc.

- i) Total Performance Review / Corporate Development
 - i. Programme, Project and Change Management - Strategic planning team; Strategic Analysis.
 - ii. Performance Review & Corporate Development - Includes data collection and quality assurance (checking and correcting the actual crime figures and processes re force crime stats submissions), performance review and improvements, best value reviews, research, activity analysis; Corporate Planners; Governance unit.

- j) Procurement
 - Procurement contracts team.
 - Centrally held budget for costs such as photocopying, uniforms, postage etc should not be included here, but under the relevant level 1 or 2 heading.

- k) Training
 - All training costs. Includes all training courses provided across the force, these could include - central run, department run or locally run training. Examples include probation training units, PEQF probation training, firearms training, dogs training, driver training etc. Also include the cost of training provided for other organisations and include the income received for providing this training. Include room hire where part of force premises.
 - i. Initial Police Learning & Development Programme (IPLDP)
 - ii. Armed Response
 - iii. Operational Support
 - iv. Other Training

- l) Administration Support
 - This includes certain administrations staff (see section 7.27 for further guidance) /duty rosterers / scheduling staff, data protection including those with DRIPA roles, civil disclosures, information security staff, alarms inspectorate, clothing stores, reprographics / print room, post room, Welsh department (translating), delivery drivers, etc.
 - Staff and expenses associated with the administration of freedom of information requests received by the force, including the costs of gathering information for requests.

- m) Force Command
 - Chief Officers group.
 - Staff officers and Personal Assistants to command team only.
 - Civilian Chief Officers.

- n) Support to Associations and Trade Unions
 - Grant / other support to associations and trade unions.

- o) Social Club Support and Force Band
 - Grant / other support to social club.
 - Grant / other support to force band.

- p) Insurance / Risk Management
 - Includes insurance policies purchased by the force such as employer's liability, personal accident liability, fidelity insurance, superintendent's liability, fire,

storm, tempest insurance, third party insurance, all risk insurance, cash in transit insurance, foreign travel insurance etc.

- Vehicle insurance is **NOT** included, as it is included in section 10d Support Functions - Fleet Services, or Helicopter insurance, which is included under 5b Operational Support - Air Operations; or Property insurance which is included under 10e Support Functions - Estates / Central Building costs, or boiler & engineering insurance which is also included under 10e Support Functions - Estates / Central Building costs.
- Risk management.
- Marine insurance.

q) Catering

- In house catering accounts / central restaurants / outsourced catering.

11. Police and Crime Commissioner (to agree with CIPFA subjective estimates return - memorandum sheet). For the Metropolitan Police Service, this relates to the Deputy Mayor for Policing and Crime and similar staff and associated costs.

- Do not include an apportionment of staff who are under the direction and control of the Chief Constable but who, as an incidental part of their job, also provide a service to the PCC (e.g. estates, finance, HR, legal, public relations, performance management, etc.).

d) Cost of the Democratic Process

- The salary, NI, Pension and other direct costs (e.g. travel, subsistence, training etc) of the Police Crime Commissioner plus any appointed deputy, political advisors and non-executive directors.
- The cost of joint audit committees as well as any other scrutiny bodies specifically established by the PCC (e.g. Integrity & Ethics Panel).

e) Office of Police Crime Commissioner

- Office of Police Crime Commissioner staff and running costs.
- This will include the salary and employment costs of the Chief Executive, Chief Finance Officer plus other staff employed to directly support the PCC. Also include other costs charged to the OPCC cost centre such as training and conference expenses, furniture, equipment, legal fees (if appropriate) and travel and expenses.
- Only include premises costs if the PCC has own building and incurs the costs directly, or if the PCC has agreed with the Force that a premise recharge should be calculated and charged to his cost centre.
- PCC share of Internal Audit costs. Internal Audit (internal audit team looking at accounting records and force's systems of internal control in accordance with the proper practices in relation to internal control) where auditors are directly employed. Internal Audit where the service is procured through an outsourced contract. If the Chief Constable is charged separately for their share of internal audit costs these should be shown under 10b Support Functions - finance.
- Annual reports; council tax leaflet; legal settlements; corporate subscriptions; appeals and tribunals.
- PCC share of the cost of external audit.
- Treasury Management (treasury advisors and other external costs incurred).
- Legacy Council Tax grants should **NOT** be included here. These grants should be included in the memorandum section.

f) Police Crime Commissioner share of any formal shared service arrangement

- As part of the stage 2 transfer process the PCC may have agreed to pick up the cost of a formal shared service arrangement which provides a direct service to the PCC (e.g. Provision of financial information to support the CFO, media and PR advice, estates management etc).

g) PCC Commissioned Services

- Services previously commissioned under the Community safety Fund grant.
- Victims and witness services, including Restorative Justice. These services are partly funded through the new Ministry of Justice grant.
- Other services commissioned directly by the PCC.
- Some PCCs have decided to use some of their Ministry of Justice grant to employ staff to prepare for the commissioning of these services. If so, please include their direct employment and other costs in this section, rather than the OPCC.

h) Violence Reduction Units (VRU)

- VRUs bring together different key organisations, police, health, local government etc to tackle violent crime and understand causes.

12) Central Costs

a) Revenue Contribution to Capital

- Revenue contribution to capital.

b) Capital Financing

- Includes interest payable, investment income, principal repayments, Minimum Revenue Provision, etc.
- The capital financing element of any PFI contract should be included here.

c) Pensions and Exit Costs

- This will include Injury costs, ill health capital equivalent payments, widow's pensions, children's allowances, injury lump sum payments, 30+ schemes etc.
- Include all Redundancy Payments / Pension Strain / Pension Grant Income.
- Do **NOT** include items that form part of the Police Pensions Account.
- Do **NOT** include LGPS actuarial lump sums, apportion appropriately.

Memorandum Item

- a) Appropriations to / from reserves
- b) Council Tax Precept Income (includes Police Precept)
- c) Formula Grant (includes Council Tax Freeze Grant)
- d) Police Grant (includes Police Revenue Grant)
- e) Legacy council tax grants (includes Council Tax Support)