



Agenda Item 3.1

Meeting	SPA Resources Committee
Date	13 March 2025
Location	Video Conference
Title of Paper	P10 Financial Monitoring Report
Presented By	Lynn Brown, Acting Head of Finance
Recommendation to Members	For discussion
Appendix Attached	Appendix A – Period 10 Finance Report

PURPOSE

The purpose of this report is to provide Members with an update on the financial position of the SPA and Police Scotland for period 10 of the financial year 2024-25.

Members are invited to discuss the contents of the report and appendix.

1. BACKGROUND

- 1.1 The Board approved the 2024-25 annual budget on 21 March 2024 which set out the spending plans for Police Scotland, Forensic Services and SPA Corporate regarding revenue, capital, and reform for the coming financial year.
- 1.2 The Authority received a core revenue funding increase of £75.7m (5.6%), £18.4m of which was required to meet the additional cost of the 2023-24 pay award. An additional £3.2m of revenue funding has been awarded in-year and this has been reflected in the revised budget.
- 1.3 Anticipated cost pressures (premises costs, new technology, ill health retirements, injury pensions), inflationary pressures and assumptions for 2024-25 pay have been included within the budget build. The budget report highlighted the key budgeting assumptions that are sensitive to change, and which could result in a material change to the 2024-25 budget. The overall financial position continues to be monitored and reported throughout the year.
- 1.4 The budget allocation for 2024-25 includes a core budget for a maximum of 16,600 officers (plus externally funded additionality e.g. Local Authorities) and police staff at 2023-24 budgeted levels.
- 1.5 A change in the employer pension contribution rates payable has resulted in a short-term benefit for the organisation. This has been used to fund VR/VER exit packages and additional pay costs.
- 1.6 Capital funding of £66.1m (including capital receipts and IFRS 16 adjustments) was allocated in the original 2024-25 budget, representing an uplift of £11.7m (22.1%). An additional £7.0m of IFRS16 capital funding has been allocated in-year to cover year-end accounting adjustments and £0.1m for a capital programme initiative.
- 1.7 Similar to previous years, £25.0m has been ring-fenced to support reform and transformation.

- 1.8 Capital and reform allocations have been made in line with the Chief Constables priorities of service delivery against areas of greatest threat, risk and harm, strong investment in digital capabilities, focus on change that most benefit our communities and people and spend to save initiatives.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 Finance provides the routine monitoring report which outlines the year to date and forecast position for the revenue, capital, and reform budgets.

- 2.2 Appendix A provides the detailed period 10 (P10) finance report.

Revenue

- As previously reported, the Q3 net expenditure forecast is £2.5m over budget, funded by a contribution from Reform to support overall pay award pressures.
- The year-to-date is £1.7m under Q3 forecast, consisting of a mixture of real and timing variances: underspends in non-pay costs (£1.0m), police officer costs (£0.4m) and staff costs (£0.2m); and an over-recovery of income (£0.1m).
- The forecast position will be closely monitored along with any threats and opportunities throughout the remaining months of the financial year.
- The year-to-date actual position is £12.6m under budget which is in line with expectations to fund in-year pay award costs.

Capital

- As previously reported, the capital forecast at Q3 (excluding IFRS16 transactions) is £65.3m. When combined with IFRS16 capital, the overall position is a £3.3m forecast overspend against budget (fully funded by an increase in capital receipts £2.4m and other capital grants receivable £0.9m).
- The year-to-date position is running £1.9m behind the Q3 forecast.

- Significant spend of £22.9m is required in the final weeks of the financial year. Targeted and direct action is required by all business areas to land the 2024-25 capital position. The organisation has moved to daily forecasting for all capital areas to ensure successful delivery
- Committed and uncommitted spend will continue to be monitored throughout the remaining months of the year and tracking of these is highlighted in Appendix A.
- The year-to-date capital spend at P10 is under budget by £10.8m (net of slippage).

Reform

- As previously reported, the reform forecast at Q3 is £0.2m over budget position (fully funded).
- The Q3 forecast includes £2.5m to support organisational pay award pressures.
- The year-to-date position is running £0.2m behind the Q3 forecast.
- Committed and uncommitted spend will continue to be monitored throughout the remaining months of the year and tracking of these is highlighted in Appendix A.
- The year-to-date reform spend at P10 is under budget by £2.0m (net of slippage).

3. FINANCIAL IMPLICATIONS

3.1 The financial implications are set out in detail within the report.

4. PERSONNEL IMPLICATIONS

4.1 There are no personnel implications in this report.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications in this report.

6. REPUTATIONAL IMPLICATIONS

6.1 Failure to maximise funding or control costs may lead to operational or financial consequences likely to harm the reputation of Police Scotland and the SPA.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications in this report.

8. COMMUNITY IMPACT

8.1 There are no community implications in this report.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications in this report.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications in this report.

RECOMMENDATIONS

Members are invited to discuss the contents of the report and the Period 10 financial position at Appendix A.



POLICE
SCOTLAND
POILEAS ALBA



SCOTTISH POLICE
AUTHORITY
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Finance

Corporate Finance team

Appendix A

Finance report

Period 10 2024/25



Revenue budget

Finance dashboard

P10 2024/25

Year to Jan 2025

Revenue

A	A	G
Nov	Dec	Jan

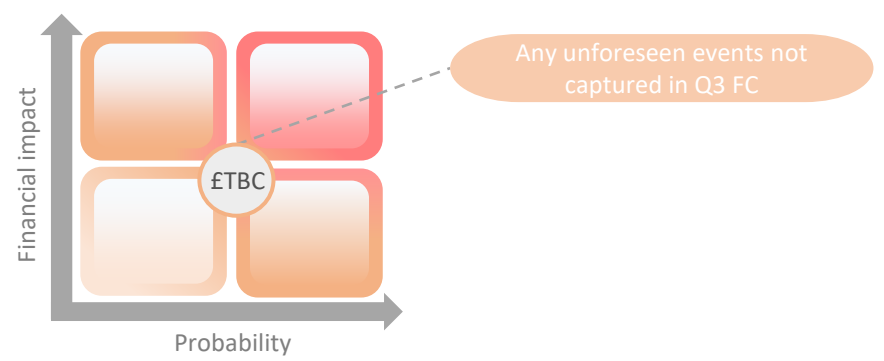
- Year to date under budget by £12.6m which is in line with expectations to fund in-year pay award costs
- Focus for this report is performance versus Q3 forecast
- YTD £1.7m under Q3 forecast
- FY Q3 forecast in line with funding - £2.5m overspend offset by contribution from Reform to support pay award pressures

Revenue variance (£m)

	YTD actual v forecast	FY FC v Budget
Police Scotland	1.4	-2.8
Forensic Services	0.3	-0.3
SPA corporate	0.0	0.6
Total	1.7	-2.5

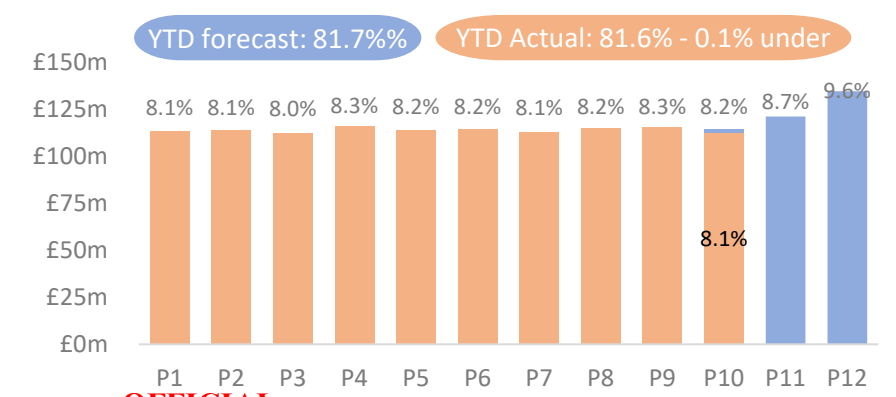
Key for variances: green = underspend red = overspend

Threats



Revenue forecast spend profile (£m)

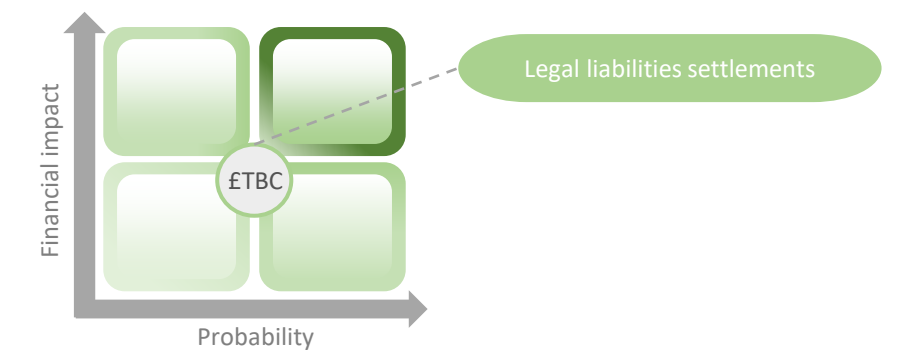
Q3 FC in periods 11 and 12 includes uplift in pay award assumptions



Revenue: YTD actual versus Q3 forecast (£m)

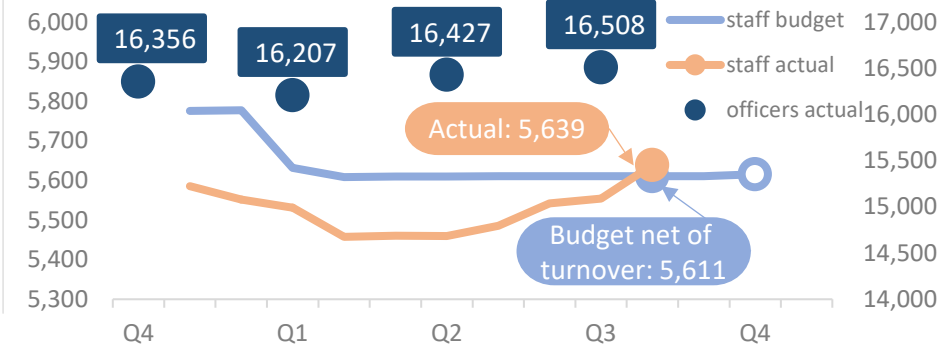


Opportunities



People numbers (FTE) – Revenue Budget

Staff headcount is now above budgeting assumptions at P10 due to increase in BAU and RIG approved posts



Revenue

(service area)

Budget / Forecast deliverability has changed to green now that pay award for officers has been agreed

Year to date under forecast by £1.7m

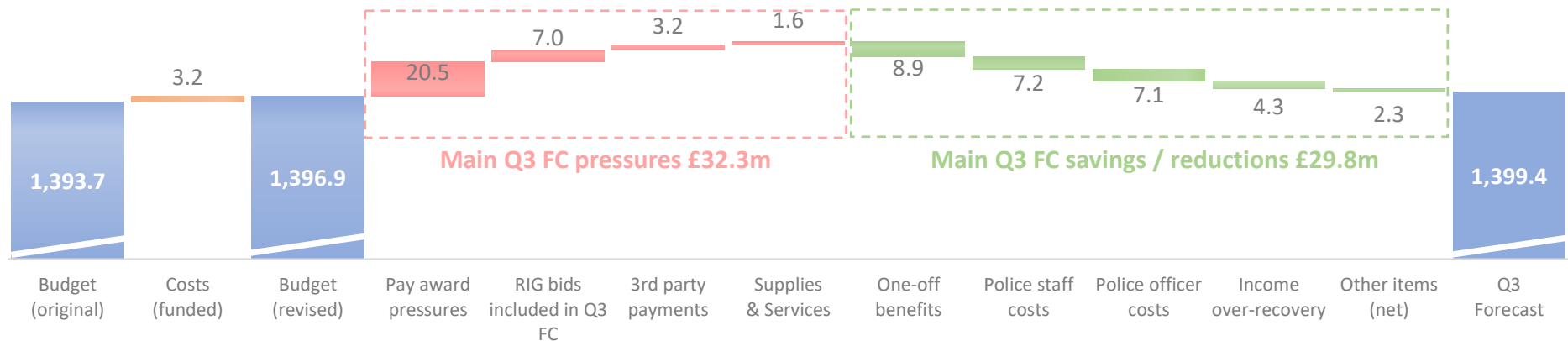
Q3 net expenditure forecast in line with funding after contribution from Reform budget

Budget to Q3 forecast variances were highlighted as part of Q3 FC and are shown in the graph

Year to date lower than Q3 FC by £1.7m

- Full year Q3 FC position in line with funding - £2.5m over budget supported by a contribution from Reform to support overall pay award pressures.
- The year-to-date position is £1.7m under Q3 FC, consisting of a mixture of real and timing variances: underspends in non-pay costs (£1.0m), police officer costs (£0.4m) and staff costs (£0.2m); and an over-recovery of income (£0.1m).
- The forecast position will be closely monitored along with any threats and opportunities throughout the remaining months of the financial year.

Detailed budget to FY Q3 forecast (£m)



Revenue variance by area (£m)

	Year to date			Full year		
	Q3 FC £m	Actual £m	Var. £m	Budget £m	Q3 FC £m	Var. £m
Police Scotland	1,102.6	1,101.2	1.4	1,346.6	1,349.4	(2.8)
Forensic Services	36.8	36.5	0.3	44.7	45.0	(0.3)
SPA Corporate	3.9	3.9	0.0	5.6	5.0	0.6
Total expenditure	1,143.3	1,141.6	1.7	1,396.9	1,399.4	(2.5)
Funding						
GiA - core				1,393.7	1,393.7	0.0
Contribution from Reform to support pay award pressure				0.0	2.5	2.5
GiA - other				3.2	3.2	0.0
				1,396.9	1,399.4	2.5

Revenue

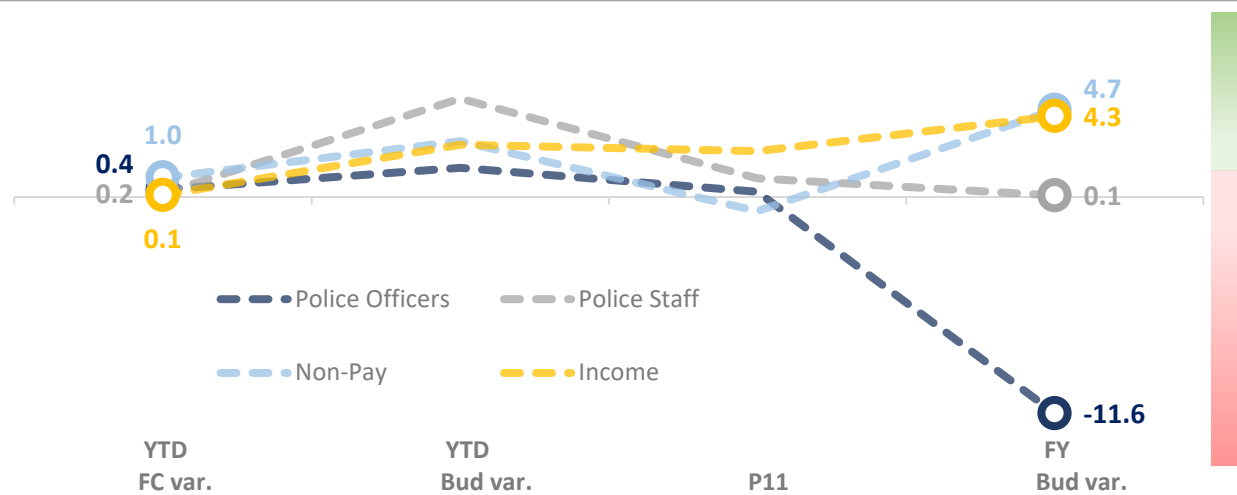
(service area)

Year to date under budget by £12.6m

Revenue variance by spend type (£m)

	Year to date				Full year			
	Q3 FC £m	Act £m	Var. £m	%	Bud £m	Q3 FC £m	Var. £m	%
Police officers	773.6	773.2	0.4	0.1%	930.9	942.5	(11.6)	(1.2%)
Police staff	237.6	237.4	0.2	0.1%	291.8	291.7	0.1	0.0%
Non-pay	172.7	171.7	1.0	0.6%	219.1	214.4	4.7	2.1%
Income	(40.6)	(40.7)	0.1	0.2%	(44.9)	(49.2)	4.3	9.6%
Total	1,143.3	1,141.6	1.7	0.1%	1,396.9	1,399.4	(2.5)	(0.2%)

Movement: YTD variance to FY FC variance (£m)



Revenue variances

- The tracker on page 8 shows the RIG approved bids included in the Q3 forecast that will be closely monitored.
- Variances are explained in detail on pages 6 and 7.

Revenue variances profile

- Police officer costs move to an adverse variance at the end of the year mainly due to pay award increase (£15.5m) offset by other favourable variance movements (£2.3m).
- Police staff costs moves to a reduced favourable variance position over the remaining months of the year, due mainly to pay award (£5.0m) and approved RIG bids (£1.2m) offset by other underlying underspends continuing (£1.0m).
- Non-pay costs profile projects an increasing favourable variance over the remaining months of the year due to one-off benefits (£8.9m) and other items (£0.4m) offset by increase in third party payments (£3.7m), premises costs (£2.1m), approved RIG bids (£1.0m) and supplies and services (£0.8m),
- Income favourable variance increases further due to one-off income (£1.3m) and over-recoveries (£0.2m).

OFFICIAL

Revenue

(spend type)

Police officers variance by spend type (£m)

	Q3 FC £m	Year to date			Full year			
		Act £m	Var. £m	%	Bud £m	Q3 FC £m	Var. £m	%
Police officer pay	725.6	725.6	0.0	0.0%	874.1	884.6	(10.5)	(1.2%)
Overtime - core	20.8	20.7	0.1	0.5%	21.9	24.7	(2.8)	(12.8%)
Overtime – non-core	2.9	2.8	0.1	3.4%	3.4	3.4	0.0	0.0%
Allowances	4.1	4.1	0.0	0.0%	5.3	4.9	0.4	7.5%
Pensions	20.2	20.0	0.2	1.0%	26.2	24.9	1.3	5.0%
Total	773.6	773.2	0.4	0.1%	930.9	942.5	(11.6)	(1.2%)

Police staff variance by spend type (£m)

	Q3 FC £m	Year to date			Full year			
		Act £m	Var. £m	%	Bud £m	Q3 FC £m	Var. £m	%
Staff pay and allowances	234.7	234.5	0.2	0.1%	287.8	287.9	(0.1)	(0.0%)
Overtime	2.8	2.8	0.0	0.0%	3.7	3.5	0.2	5.4%
Special constables	0.1	0.1	0.0	0.0%	0.3	0.3	0.0	0.0%
Total	237.6	237.4	0.2	0.1%	291.8	291.7	0.1	0.0%

Police officer costs

- Year to date performance against Q3 FC - underspend in ill-health pensions (£0.2m), core overtime (£0.1m) and non-core (£0.1m).
- Full year variance - overspend due to pay award increases (£15.5m) and core overtime costs (£2.8m) and oncosts (£0.4m) approved through the Revenue Investment Group offset by other underspends (£7.1m), namely, police officer pay and allowances (£3.3m), pensions (£1.3m), overtime (£0.5m) and other one-off savings (£2.0m).

Police staff costs

- Year to date performance against Q3 FC - underspend due to costs and FTE running below forecast assumptions.
- Full year variance - underspend in police staff costs (£6.9m) and overtime (£0.3m) due to FTE and costs running below budgeting assumptions offset by pay award increases (£5.0m) and RIG approved bids (£2.1m).

Revenue

(spend type)

Non-pay variance by spend type (£m)

	Year to date				Full year			
	Q3 FC £m	Act £m	Var. £m	%	Bud £m	Q3 FC £m	Var. £m	%
Other employee	12.0	11.9	0.1	0.8%	20.4	14.4	6.0	29.4%
Premises	59.2	58.5	0.7	1.2%	72.7	73.0	(0.3)	(0.4%)
Transport	16.2	15.9	0.3	1.9%	19.4	19.5	(0.1)	(0.5%)
Supplies & Services	34.0	33.9	0.1	0.3%	39.7	42.0	(2.3)	(5.8%)
ICT	30.2	30.2	0.0	0.0%	37.2	36.4	0.8	2.2%
Administration	8.8	8.8	0.0	0.0%	10.4	11.0	(0.6)	(5.8%)
Third party payments	12.3	12.5	(0.2)	(1.6%)	15.6	18.8	(3.2)	(20.5%)
Other costs	0.0	0.0	0.0	0.0%	3.7	(0.7)	4.4	118.9%
Total	172.7	171.7	1.0	0.6%	219.1	214.4	4.7	2.1%

Income variance by type (£m)

	Year to date				Full year			
	Q3 FC £m	Act £m	Var. £m	%	Bud £m	Q3 FC £m	Var. £m	%
Specific grant funding	(6.9)	(6.8)	(0.1)	(1.4%)	(8.4)	(8.6)	0.2	2.4%
Funded officers and staff	(4.8)	(4.8)	0.0	0.0%	(5.4)	(5.7)	0.3	5.6%
Public fees	(4.1)	(4.2)	0.1	2.4%	(4.7)	(4.9)	0.2	4.3%
Rental and hire	(6.9)	(7.0)	0.1	1.4%	(7.4)	(8.3)	0.9	12.2%
Mutual aid	(0.8)	(0.8)	0.0	0.0%	(0.5)	(0.8)	0.3	60.0%
Services of police	(10.5)	(10.5)	0.0	0.0%	(12.8)	(12.1)	(0.7)	(5.5%)
Seconded officers	(1.1)	(1.0)	(0.1)	(9.1%)	(1.1)	(1.4)	0.3	27.3%
Other income	(5.5)	(5.6)	0.1	1.8%	(4.6)	(7.4)	2.8	60.9%
Total	(40.6)	(40.7)	0.1	0.2%	(44.9)	(49.2)	4.3	9.6%

Non-pay

- Year to date performance against Q3 FC – underspend mainly due to timing variances across premises costs (£0.7m) and other items (£0.3m, net).
- Full year variance - mainly budget for organisational change exit costs not required (£5.9m), one off benefit from budget no longer required (£3.0m) offset by liability claims (£2.7m) and RIG approved bids (£1.5m).

Income

- Year to date performance against Q3 FC - compensating timing variances over several income streams.
- Full year variance - Over-recovery in income - vehicle recovery scheme (£1.3m), judicial expenses awarded to Legal Services (£0.7m) and other income (£0.8m); rental and hire (£0.9m) and other items (£0.6m, net)

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Tracker

Key risk areas in term of financial deliverability are:

- Police staff costs
- Non-pay related costs

The tracker below shows the RIG approved spend included in the Q3 forecast that will be closely monitored due to their risk around financial deliverability

Expenditure	Detail	Approved bids £m	Headcount approved	Headcount in post early Feb 2025	YTD Spend £m	Q3 forecast £m	Financial deliverability
Officer overtime (inc. on-costs)	To be managed through overtime management group.	3.4	-	-	2.9	3.4	
Staffing - divisional uplifts	Corporate Comms, Vetting, Data and Digital, P&D, etc.	2.3	81	58	0.3	0.8	
Workforce modernisation	Firearms and Explosive Licensing and Investigator roles.	2.4	101	64	0.3	0.7	
Learning, Training and Development	Delivering a) anti-racist training, b) driver training unit and c) probationer training.	2.5	35	15	0.2	0.5	
Other items	Wellbeing, risk mitigation investment, data/cyber investment, policing together, ASPS, armed policing, SCD and TSU.	2.5	22	10	0.7	1.6	
Total RIG investment		13.1	239	147	4.4	7.0	

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Revenue

(further business area detail)

DCC Local Policing

- Overspends due to third party payments (£0.2m) and supplies & services (£0.1m) offset by underspends in officer overtime (£0.1m) and transport costs (£0.1m).

	£m	FTE
Q3 Forecast	99.3	1,941.3
Actual	99.4	1,938.1
YTD variance	(0.1)	3.2
<i>FY variance</i>	<i>(1.2)</i>	<i>20.2</i>

DCC Crime

- Over-recovery of income (£0.1m), underspends in officer overtime (£0.1m) and other items (£0.1m).

	£m	FTE
Q3 Forecast	65.5	1,333.8
Actual	65.2	1,339.9
YTD variance	0.3	(6.1)
<i>FY variance</i>	<i>(0.4)</i>	<i>32.5</i>

DCC Professionalism, Strategy and Engagement

- Underspends in external legal costs (£0.4m), supplies & services (£0.3m), police staff costs (£0.3m), liability claims (£0.2m), ill health pensions (£0.2m), training (£0.1m) and transport costs (£0.1m).

	£m	FTE
Q3 Forecast	46.4	779.2
Actual	44.8	785.8
YTD variance	1.6	(6.6)
<i>FY variance</i>	<i>(3.5)</i>	<i>(11.8)</i>

DCC Corporate

- Underspends in property repairs (£0.4m), utilities (£0.2m), fleet service & maintenance costs (£0.2m), supplies & services (£0.1m) and over-recovery of income (£0.1m).

	£m	FTE
Q3 Forecast	136.2	915.5
Actual	135.2	917.4
YTD variance	1.0	(1.9)
<i>FY variance</i>	<i>2.5</i>	<i>50.5</i>

Corporate centre

- Overspend relates to anticipated forecast slippage included in the Corporate centre but achieved in the divisions (£1.1m), increase in supernumerary pool (£0.2m) and other items (£0.1m).

	£m	FTE
Q3 Forecast	755.2	16,521.0
Actual	756.6	16,530.9
YTD variance	(1.4)	(9.9)
<i>FY variance</i>	<i>(0.2)</i>	<i>122.9</i>

Forensics services & SPA corporate

- Forensic Services (£0.3m under) - premises costs (£0.1m), supplies & services (£0.1m) and ICT costs (£0.1m).
- SPA Corporate (in line with forecast) - no material variances to highlight.

	£m	FTE
Q3 Forecast	40.7	630.3
Actual	40.4	634.4
YTD variance	0.3	(4.1)
<i>FY variance</i>	<i>0.3</i>	<i>20.7</i>

1 Actual 16,530.9 FTE is made up of 16,507.5 FTE for police officers as per last externally reported quarter end 31 December 2024 and 23.4 FTE for police staff supernumerary.

Capital and Reform budgets

Finance dashboard

P10 2024/25
Year to Jan 2025

Capital

A	A	A
Nov	Dec	Jan

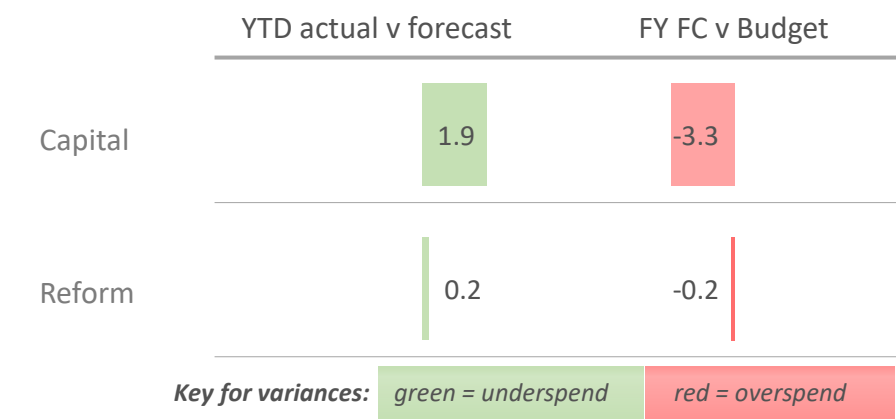
- YTD £1.9m under forecast
- FY Q3 forecast £3.3m over budget (fully funded)

Reform

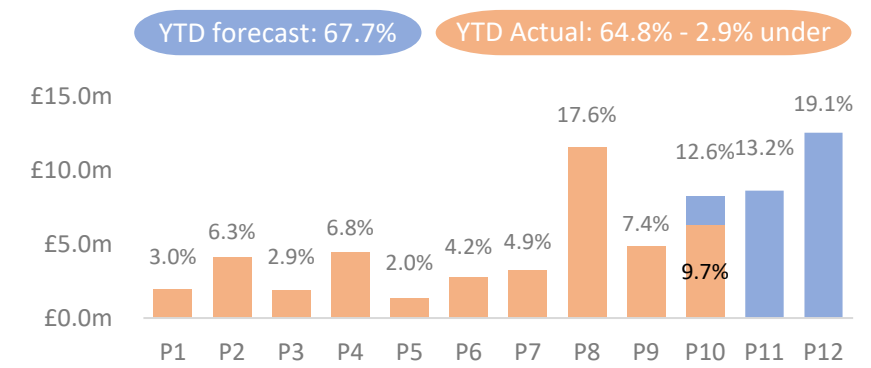
G	G	G
Nov	Dec	Jan

- YTD £0.2m under forecast
- FY Q3 forecast £0.2m over budget (fully funded)

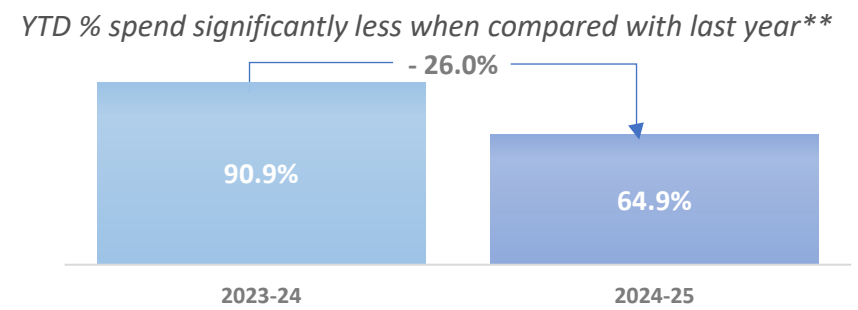
Capital and Reform variances (£m)



Capital spend profile (£m)**

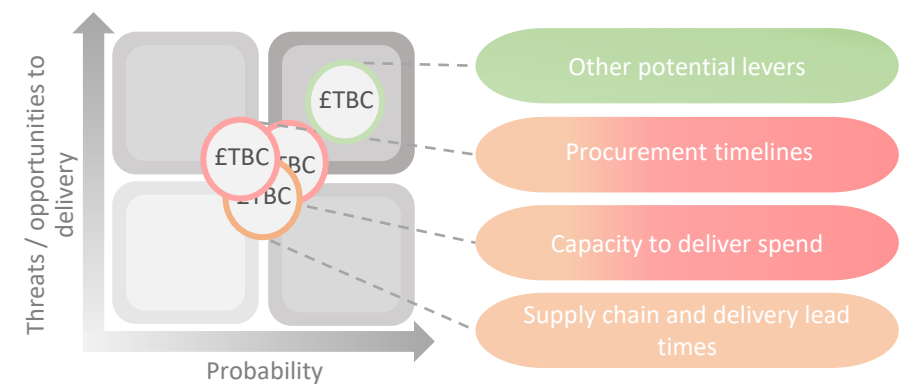


Capital: year to date : % of Q3 forecast spent

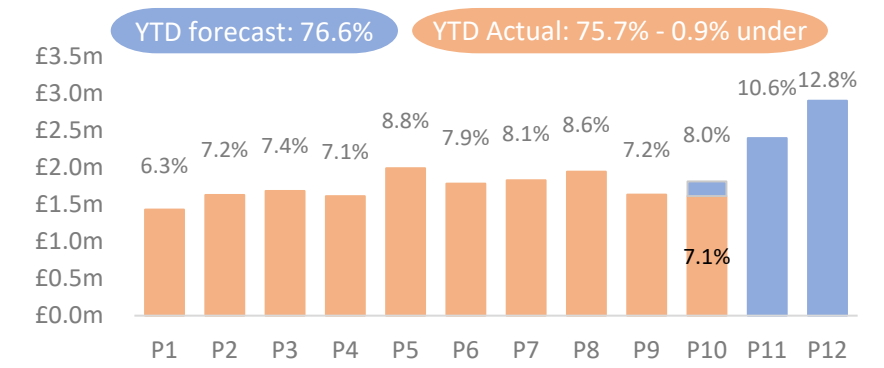


** excludes IFRS16 costs

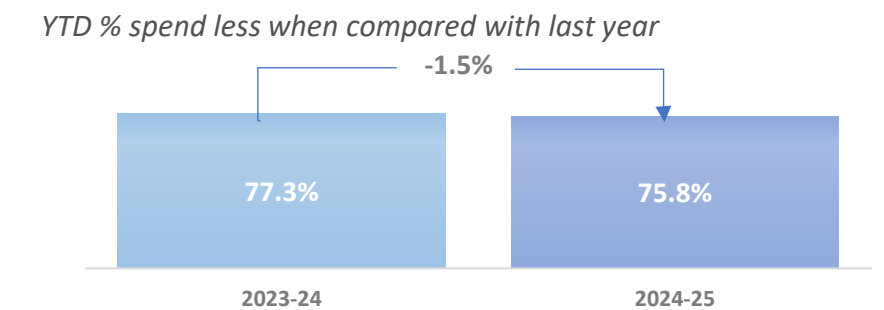
Threats and opportunities



Reform spend profile (£m)



Reform: year to date : % of Q3 forecast spent



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Capital

Budget / Forecast deliverability remains at amber

- YTD £1.9m under forecast
- FY Q3 forecast £3.3m over budget (fully funded)
- Significant spend of £22.9m (excluding IFRS16 assets) is required in the last few weeks of the financial year
- Targeted and direct action required by all business areas to land the 2024-25 capital position
- Purchase orders and goods received to be progressed and receipted asap with a confirmed delivery date prior to 31 March
- The organisation have moved to daily forecasting for all capital areas to ensure successful delivery
- IFRS ROU assets represent technical accounting adjustments required at year end (leases)

① DEPP = Digitally Enabled Policing Programme

Year to date: £1.9m under forecast

- Divisional Division (airwave) £2.2m under due to delivery date moved to February.
- Digital Division (rolling) £1.1m under due to issues around desktop refresh storage logistics £0.6m, delay in mobile printers £0.3m and other items £0.2m.
- Fleet £1.7m over due to delivery of vehicles earlier than anticipated.
- Other items (net) £0.3m under.

Full year forecast: £3.3m over budget

- £3.3m funded overspend offset with additional grant funding and capital receipts.
- BAU increased by £11.4m (net) mainly due to additional capital bids of £18.7m approved through CIG (fleet, airwave and tasers) and other items (£0.1m) offset partially by an underspend within Estates £7.4m.
- DEPP programme £5.6m under:
 - £4.2m reduction in BWV due to budget being higher than needed for Digital and Estates works along with a reduction in expected staff capitalisation and device purchases in year.
 - £1.4m reduction (COS phase 2 and 3, DSEG and Data Migration) due to confirmed project plans.
- Other projects £1.6m under
- IFRS ROU assets £2.8m over mainly due to extension of Newton House lease and new Fettes replacement workshop.
- CIG previously approved an overallocation of investment to be managed across financial years to mitigate the potential risk of slippage. This has been reflected in the Q3 forecast where appropriate. These actions will allow effective management of slippage over the remaining months of the financial year.

Capital variance by programme (£m)

	Year to date			Full year		
	Q3 FC £m	Actual £m	Var. £m	Budget £m	Q3 FC £m	Var. £m
Estates	9.1	8.9	0.2	22.3	14.9	7.4
Digital Div (rolling)	5.0	3.9	1.1	10.4	10.5	(0.1)
Digital Div (airwave)	7.7	5.5	2.2	5.5	12.7	(7.2)
Fleet	13.3	15.0	(1.7)	10.7	22.2	(11.5)
SPE	2.5	2.5	0.0	4.2	4.5	(0.3)
Weaponry	0.8	0.9	(0.1)	1.8	1.7	0.1
Forensic services	0.3	0.2	0.1	1.0	0.8	0.2
Total BAU	38.7	36.9	1.8	55.9	67.3	(11.4)
DEPP ①	3.0	3.0	0.0	9.7	4.1	5.6
Other projects	2.6	2.5	0.1	5.7	4.1	1.6
Total change	5.6	5.5	0.1	15.4	8.2	7.2
Total before slippage	44.3	42.4	1.9	71.3	75.5	(4.2)
Slippage	(0.0)	(0.0)	(0.0)	(6.5)	(10.2)	3.7
Total Core Capital	44.3	42.4	1.9	64.8	65.3	(0.5)
<i>IFRS ROU assets</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>8.4</i>	<i>11.2</i>	<i>(2.8)</i>
Funding						
GIA - core				63.3	63.3	0.0
GIA – IFRS 16				8.4	8.4	0.0
Capital receipts				1.5	3.9	2.4
Other				0.0	0.9	0.9
Total				73.2	76.5	3.3

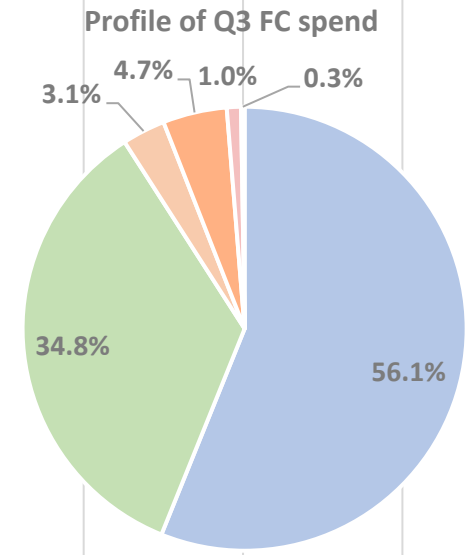
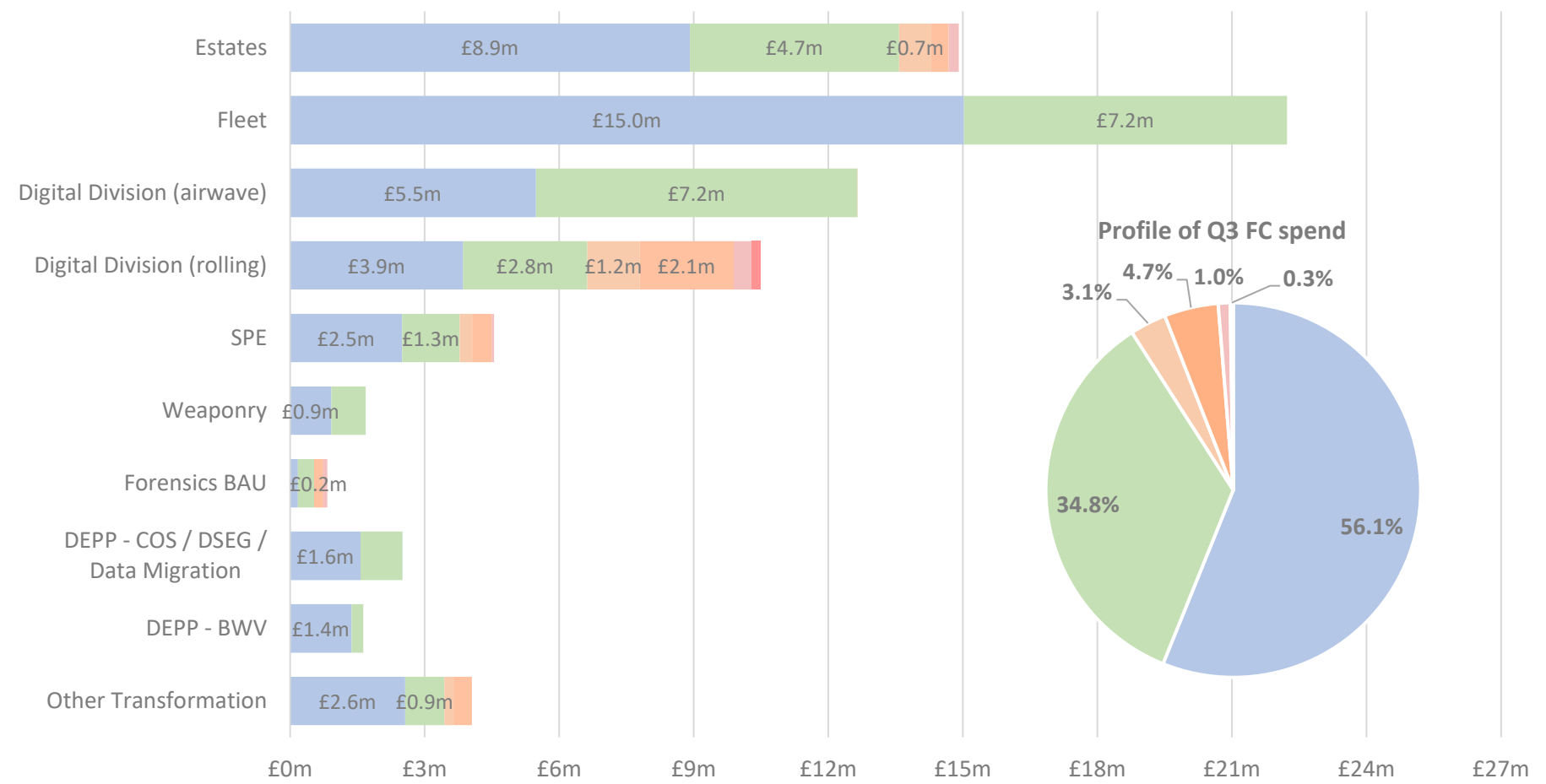
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Capital

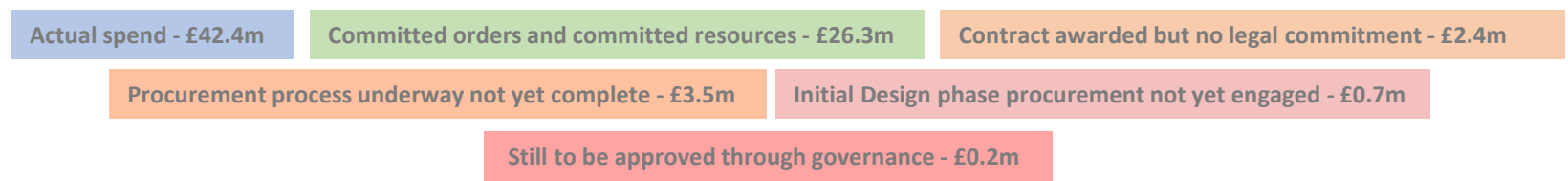
As at Period 10 £68.7m is spent or committed to date

Committed orders will be managed over the year end to achieve the funded position

Capital by categorisation of spend status (£m)



Actuals Green Amber - Contract Awarded Amber - Procurement underway Red - Initial Design Red - Governance



DEPP = Digitally Enabled Policing Programme
 COS = Core Operating Solution
 DSEG = Digital Support and Evolution Group
 BWV = Body Worn Video

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Reform

Budget / Forecast deliverability remains at green

- YTD £0.2m under forecast
- FY Q3 forecast £0.2m over budget (fully funded)
- Forecast includes £2.5m contribution to support organisational pay award pressure

Year to date: £0.2m under forecast

- Mainly due to slippage / delays in programme spend in transformation resource and other projects.

Full year forecast: £0.2m over budget

- £0.2m funded overspend offset with additional grant funding.
- Q3 forecast is under budget by £2.3m. This projected underspend will be used as a contribution to support organisational pay award pressure.
- Q3 forecast variances:
 - Policing in a digital world £2.1m under due to changing project plans for Action Fraud and Training
 - Estates Transformation £2.0m under due to focus on Estates Masterplan in year
 - Transformational resource £1.1m under due to slippage in recruitment timescales
 - EPF £1.1m under due to realignment of costs to transformation resource line and an underspend on E-financials.
 - DEPP £0.7m under due to confirmed contract start dates in Body Worn Video
 - Other items £1.3m under
 - Other projects £0.5m over due to various additional costs such as recruitment campaign and three-year business plan.

Reform variance by work stream (£m)

	Year to date			Full year		
	Q3 FC £m	Actual £m	Var. £m	Budget £m	Q3 FC £m	Var. £m
Transformation resource	11.7	11.6	0.1	15.6	14.5	1.1
Estates transformation	1.0	1.0	0.0	3.3	1.3	2.0
Policing in a digital world (PDW)	0.1	0.1	0.0	2.9	0.8	2.1
EPF ①	2.0	2.0	0.0	3.6	2.5	1.1
DEPP ②	0.1	0.1	0.0	0.9	0.2	0.7
MC&E ③	0.3	0.3	0.0	0.8	0.4	0.4
Digital Division	0.4	0.4	0.0	0.8	0.6	0.2
DDD ④	0.3	0.3	0.0	0.7	0.5	0.2
LPP ⑤	0.0	0.0	0.0	0.4	0.0	0.4
P&D Programme	0.2	0.2	0.0	0.3	0.2	0.1
Other projects	1.3	1.2	0.1	1.2	1.7	(0.5)
Total before slippage	17.4	17.2	0.2	30.5	22.7	7.8
Slippage	(0.0)	(0.0)	(0.0)	(5.5)	(0.0)	(5.5)
	17.4	17.2	0.2	25.0	22.7	2.3
Contribution to Revenue Budget to support pay award				0.0	2.5	(2.5)
				25.0	25.2	(0.2)
Budgeted Contribution from Revenue Budget				(5.0)	(5.0)	(0.0)
Total				20.0	20.2	(0.2)
Funding						
GIA - core				20.0	20.0	0.0
Other grant funding				0.0	0.2	0.2
				20.0	20.2	0.2

① EPF = Enabling Policing for the Future

② DEPP = Digitally Enabled Policing Programme

③ MC&E = Modern Contact & Engagement

④ DDD = Data Drives Digital

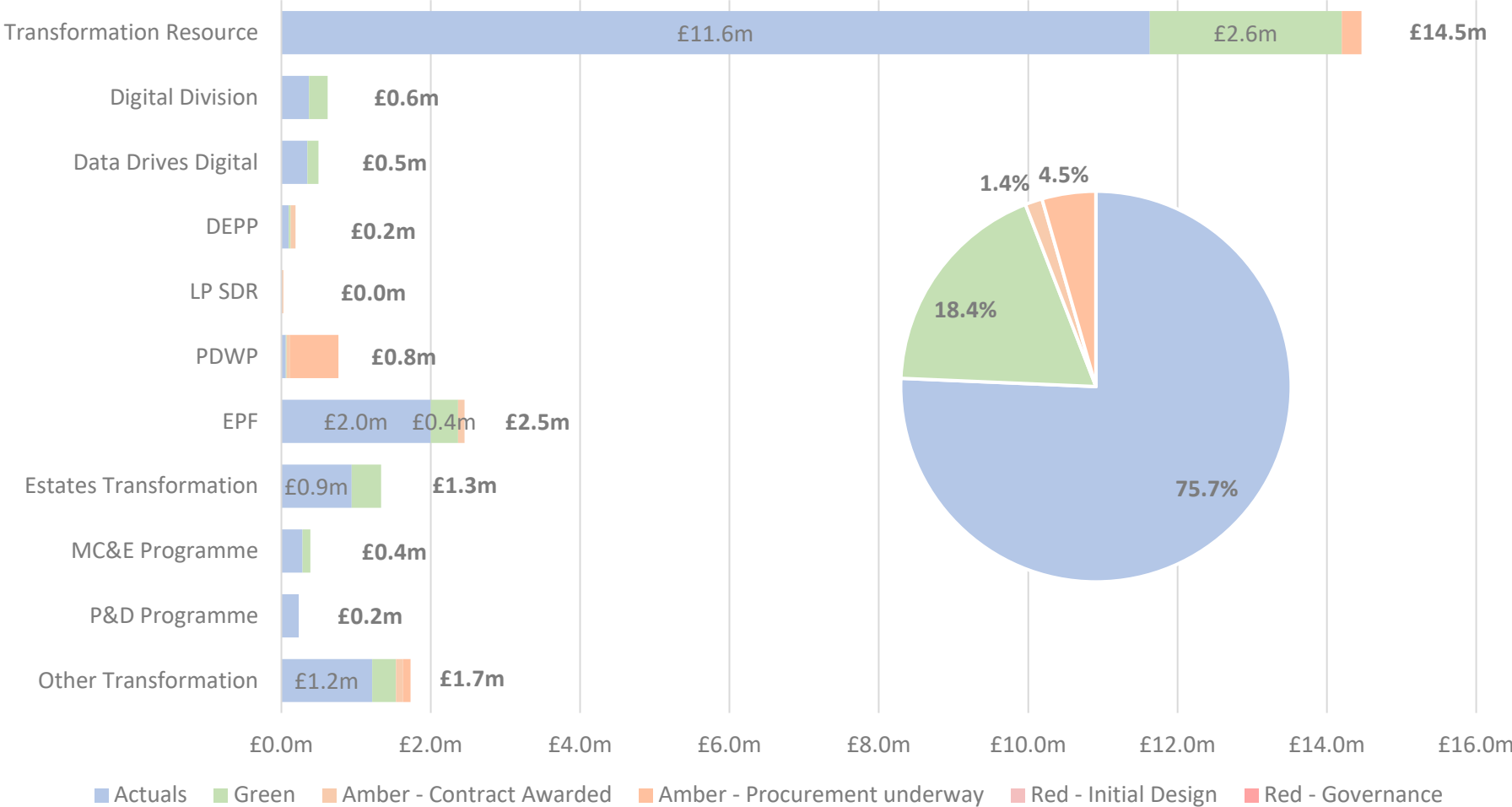
⑤ LPP = Local Policing Programme

Reform

As at Period 10 £21.4m is spent or committed to date

This leaves £1.3m still to be committed to meet the funded position of £22.7m (excluding contribution to pay award)

Reform by categorisation of spend status (£m) – Total £22.7m



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DEPP = Digitally Enabled Policing Programme
 LPP = Local Policing Programme
 PDWP = Policing in a Digital World Programme
 EPF = Enabling Policing for the Future
 MC&E = Modern Contact & Engagement

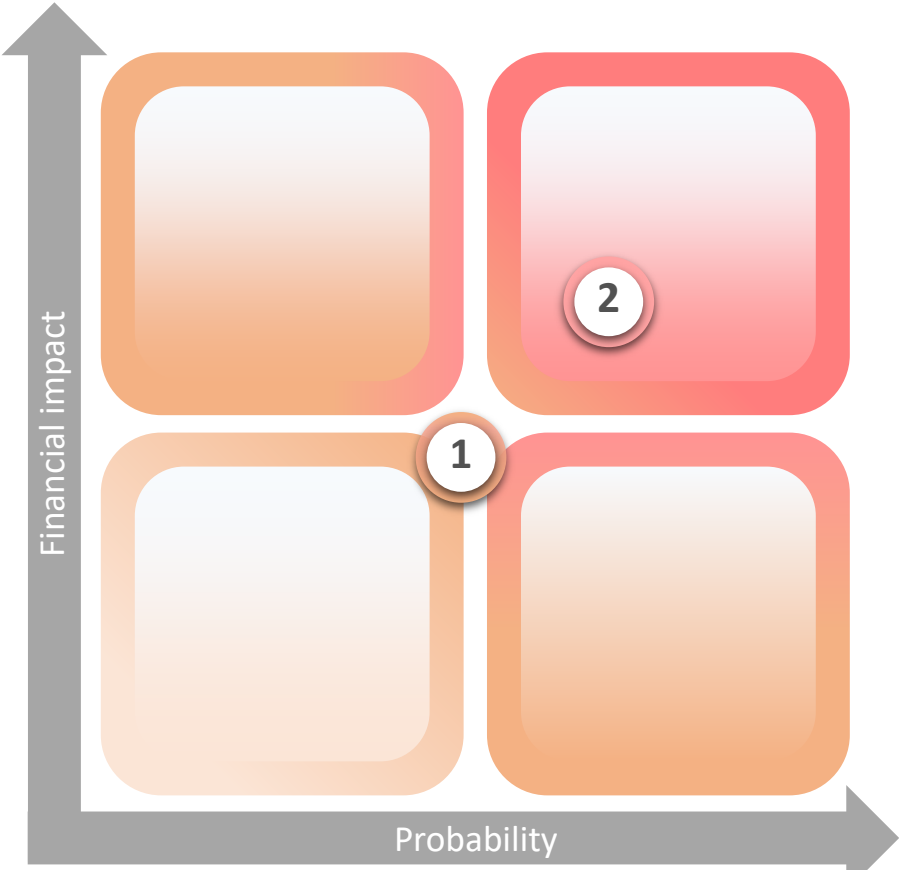
Risk Analysis

Risk analysis

The revenue and capital budgets / forecasts is carrying further risks that may materialise.

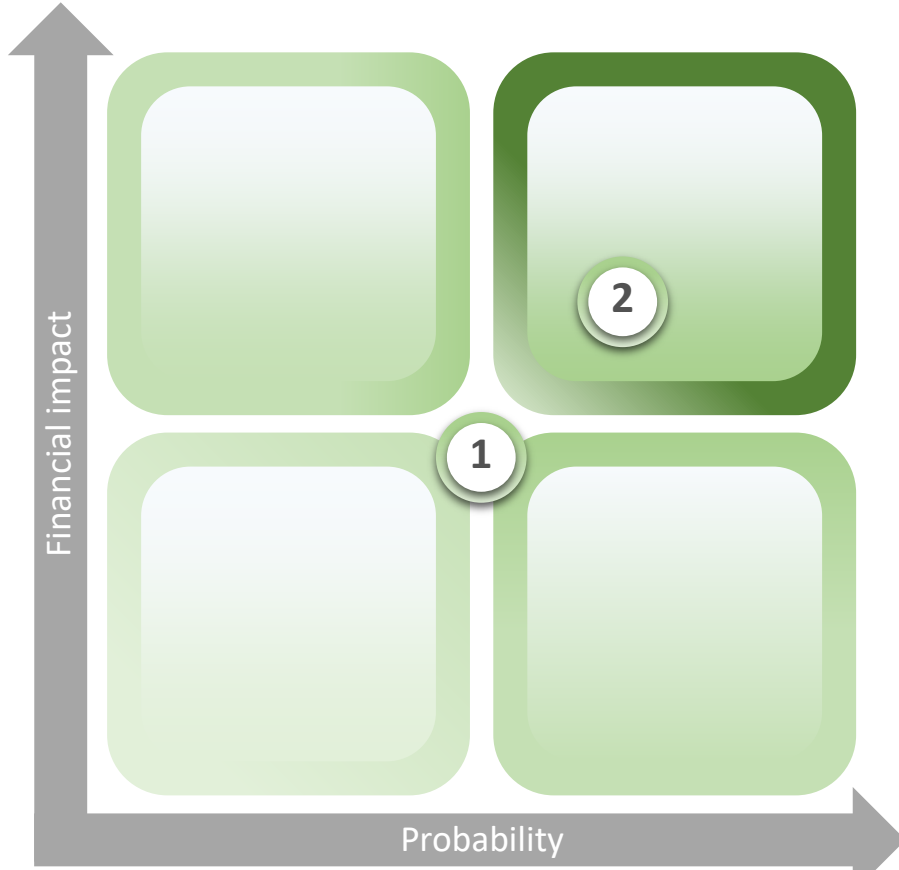
Threats and opportunities risks will continue to be monitored in the remaining months of the year.

Threats



1. Any unforeseen events where the impact is not included in the Q3 forecast.
2. Capital - risk of potential further slippage, procurement timelines, supply chain and delivery lead times and organisational capacity.

Opportunities



1. Legal liabilities settlements are included in the Q3 FC. Any delay in settlement or change in £s will result in a potential underspend.
2. Capital - other potential levers to mitigate against slippage.