

APPENDIX 1

PLAN FOR PRODUCTION OF ACTIVITY BASED COSTING 2003/04

	Action	Action Owner	Planned Date	Completed Date
	Development of Action Plan			
1	Identify and agree staff groups to be activity sampled in 2003/04 and the allocation of staff not sampled to appropriate cost drivers in accordance with the revised ABC model. Details of these staff groups to be published in the ABC Action Plan.	Performance Review & Inspectorate Finance & Central Services Department	April 2003	April 2003
2	Preparation of draft ABC Action Plan for approval.	Performance Review & Inspectorate Finance & Central Services Department	May 2003	April 2003
3	Consult with officers from Northumbria Police Authority regarding the draft Action Plan.	Performance Review & Inspectorate	May 2003	April 2003
4	ABC Project Board to be held in order to approve 2003/04 ABC Action Plan.	ABC Project Board	May 2003	May 2003
5	Complete amendments, if appropriate, following the ABC Project Board Meeting, to the ABC Action Plan prior to submission to the Home Office for audit.	Performance Review & Inspectorate Finance & Central Services Department	May 2003	May 2003
	Preparation for ABC survey			
6	Consult Area Commanders and Administrative Service Managers (ASMs) on local requirements for activity sampling.	Performance Review & Inspectorate	July 2003	
7	Design recording cards and training material for 2003/04 survey and arrange printing.	Performance Review & Inspectorate	July 2003	
8	Provide training to Area Training Officers where appropriate in order for the information to be cascaded to all staff participating in the ABC survey.	Performance Review & Inspectorate	July - September 2003	
9	Ensure Forcewide awareness of the forthcoming survey by publishing an article in 'Grapevine' and posting guidance notes on the Force intranet.	Performance Review & Inspectorate	August 2003	
10	Recruit two temporary data entry clerks to complete scanning	Performance Review & Inspectorate	August 2003	

	and verification of recording cards.	Personnel Services		
11	Set up export routines from scanning software to CSV files. Establish a new project within B-Plan ABC software to enable validation of data.	Performance Review & Inspectorate	September 2003	
12	Distribute recording cards and monitoring sheets to all ASMs.	Performance Review & Inspectorate	September 2003	
Complete ABC Survey				
13	Train temporary data entry clerks: <ul style="list-style-type: none"> ▪ Brief background to ABC and the importance of accurate data ▪ Scanning and validating the data using Cardiff Teleform Software ▪ Validation rules to be applied 	Performance Review & Inspectorate	October 2003	
14	On return of recording cards: <ul style="list-style-type: none"> ▪ Check each card is completed correctly and return incorrect cards ▪ Compare dip sample to information held on the Force System ▪ Record all abstraction data ▪ Chase missing forms 	Performance Review & Inspectorate	October -November 2003	
Preparation of Data				
15	Define appropriate cost drivers for allocating Operational Support costs, Business Support costs and Direct Costs.	Finance & Central Services Department	January 2004	
16	On completion of the scanning and verifying of all forms, upload data into the ABC software and validate. Provide validated data to Finance & Central Services Department.	Performance Review & Inspectorate	January - March 2004	
17	Build the costing model: <ul style="list-style-type: none"> ▪ Create activities and incidents in software and assign to one of the four crime / non-crime Domains. ▪ Set up Cost Centre structure within software in accordance with definition of Cost Centre in Model. ▪ Create accounts and staff groups within the software. 	Finance & Central Services Department	March / April 2004	
18	Collect financial data: <ul style="list-style-type: none"> ▪ Export ledger costs that need manipulating into Excel. 	Finance & Central Services Department	March / April 2004	

	<ul style="list-style-type: none"> ▪ Export ledger costs that do not need manipulating into costing software where possible. ▪ Import calculated financial data into software from Excel. 			
	Analyse/report on data			
19	Apply costing process within software as defined by Step-by-Step Guide to ABC Costing Process.	Finance & Central Services Department	March / April 2004	
20	Validate costed data: <ul style="list-style-type: none"> ▪ Use audit trail provided by the software to verify that the costs have been allocated correctly. ▪ Compare with the previous year's data where possible. ▪ Compare with data from similar forces. 	Finance & Central Services Department	March / April 2004	
21	Determine confidence levels in the activity data and the most appropriate method of analysis.	Performance Review & Inspectorate	March / April 2004	
22	Analyse activity data at forcewide and Area Command / Department level and disseminate information.	Performance Review & Inspectorate	March / April 2004	
23	Provide unit / force management with reports.	Finance & Central Services Department Performance Review & Inspectorate	May / June 2004	
24	Communicate results to participants and other stakeholders (e.g. policing plan, circulars, notices, Northumbria Police Authority etc.).	Finance & Central Services Department.	May / June 2004	
25	Submit ABC data to Home Office.	Performance Review & Inspectorate Finance & Central Services Department	June 2004	