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| Committee: Police Authority Board | Date: 24 th October 2019 |
| Subject: Fees and Charges 2019/20 | Public |
| Report of: Commissioner of Police Pol 80-19 | For Decision |
| Report author: Carl Tomlinson, Director of Finance | |

Summary

The Force has an obligation to review all Fees and Charges levied annually. Historically, charges have been set in line with the Metropolitan Police Service (MPS), providing consistency across the London region. The last review of fees and charges was presented to your Board in November 2018.

It is proposed to increase charges with immediate effect to the MPS level for 2019/20 and present a further paper as part of the 2020/21 budget papers covering charges for next financial year and the wider charging arrangements. This paper relates to general fees and charges and special services. It does not relate to commercial agreements.

Recommendation

Members are asked to approve proposed increases to fees and charges for 2019/20 with immediate effect as outlined in Appendix 1 and Appendix 2.

Main Report

1 Background

1.1 The Force has an obligation to review all Fees and Charges levied annually.

1.2 Historically, this review has been undertaken by adopting the Metropolitan Police Service (MPS) tariff of fees and charges until 2016. However in 2017-18 the then Financial Services Director introduced a different charging policy owing to delays being experienced with the MPS setting their charges.

1.3 Having reviewed the CoLP policy and the MPS current charges, it is now proposed to revert back to charging in line with the MPS as CoLP current fees and charges have not kept pace, and are typically 12% behind where they should be.

2 Current Position

2.1 There are two sets of charges:

- General fees and charges (Appendix 1)
- Special services of police charges (Appendix 2)

2.2 Both schedules set out the charges proposed for 2019/20. The Force has previously aligned charges with the MPS. This approach was adopted because the City of London Police work in partnership and collaboration with the MPS on a number of operations including core policing services covered by mutual aid agreements and for private services, for example, filming and policing football matches. In addition, both forces will have similar cost drivers for many services.

2.3 If the City of London Police were to increase charges above those levied by the MPS it is likely that the Force would be priced out of the market and be less competitive than the MPS. Undercharging could lead to us failing to recover full cost.

2.4 These charges do not relate to commercial arrangements which are managed separately. Mutual aid charges are provided by the NPCC.

3 Financial Position

3.1 The income derived through fees and charges is being examined to ensure accurate monitoring and management can take place. The current fees and charges budget of £2.9m relates predominantly to commercial income and asset recovery income outside of the fees and charges specified within this report. Current projections indicate achievement of the £2.9m budget with c£250k through fees and charges. This is in line with the position achieved in 2018/19. The majority of this relates to secondment and special service charges. Based on the increase in charges, implementation of the proposed charges would be expected to deliver an increase in the region of £15k over the remainder of the year.

4 Proposal

4.1 It is proposed to increase charges in line with the MPS for 2019/20 with immediate effect. A further paper will be presented as part of the 2020/21 budget papers outlining all charging for 2020/21.

5 Conclusion

5.1 It is in the interest of the Force to increase the fees and charges to align with the London region and it is recommended that Members approve the fees and charges as set out in Appendices 1 & 2.

Appendices

Appendix 1- General Fees and Charges

Appendix 2- Special Services of Police - Charges

Contact

Carl Tomlinson

Director of Finance

T: 020 7601 2434

E: carl.tomlinson@cityoflondon.pnn.police.uk

Appendix 1

GENERAL FEES AND CHARGES

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|------------------------------------|--|----------------|-------------------------|------------|-------|
| Copies | | | | | |
| EAB, CRB & Collision Report | Incident and Collision Report Books/Bk 124A (Evidence & Actions Book) up to 25 pages per single report | £144.90 | £162.68 | £17.78 | 12.3% |
| EAB, CRB & Collision Report | In excess of 25 pages per incident per sheet.A4 Maximum of two additional sheets | £4.00 | £4.57 | £0.57 | 14.3% |
| Statements | Other than in IRB or (including typed) The charge is limited to a maximum of three sheets per statement. Additional pages will be charged at £4.57 per page. | £34.30 | £38.44 | £4.14 | 12.1% |
| Witness statements | Copy of witness statement (witness does not agree to disclosure of personal details). Per statement, up to a maximum of three pages per statement. Additional pages will be charged at £4.57 per page. | £53.20 | £59.79 | £6.59 | 12.4% |
| Witness statements | Copy of witness statement (witness does agree to disclosure of personal details). Per statement up to a maximum of three pages per statement. Additional pages will be charged at £4.57 per page. | £39.90 | £44.71 | £4.81 | 12.1% |
| Plan | Copy of plan (other in IRB or CARB) | £39.90 | £44.71 | £4.81 | 12.1% |
| Self Reporting/minor accident form | Provision of copy of self reporting/minor accident report. To third parties other than the person completing the report. | £34.30 | £38.44 | £4.14 | 12.1% |
| Other reports and copies | Vehicle examination report, Reconstruction report, Collision reconstruction report | £4.00 | £4.57 | £0.57 | 14.3% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|---|--|----------------|-------------------------|------------|-------|
| 1-10 Photographic Prints (Non digital and digital contained on the CoLP photographic imaging database) | 1-10 photographs from same or different image. The charge is limited to a single request containing a maximum of `10 photographs from the same or different image, including the first photograph. Additional photographs in groups of 10 are £29.92 for each request. | £28.80 | £32.28 | £3.48 | 12.1% |
| | Cost per Album. Full photo album cost = Cost of number of photographs (groups of 10) + Cost of number of albums | £9.90 | £11.15 | £1.25 | 12.6% |
| Photograph: (Non Digital and Digital contained on the CoLP photographic imaging database) 1-10 images on CD | First Compact Disc (CD) containing 1-10 images | £19.40 | £21.77 | £2.37 | 12.2% |
| | Each subsequent Compact Disc containing 1-10 images from the same incident. | £4.30 | £4.88 | £0.58 | 13.5% |
| 1-10 Negatives/Prints that require scanning onto CoLP database | Cost of scanning additional 1-10 negatives/prints that are not contained in CoLP Photographic imaging database. The cost to be added to 1-10 photographic prints with or without an album or the first CD containing 1-10 images. | £20.00 | £22.51 | £2.51 | 12.6% |
| Audio Tapes | Audio Tapes. Cost per tape | £41.00 | £46.09 | £5.09 | 12.4% |
| Video Tapes/DVDs | Video Tapes/DVDs | £188.20 | £211.32 | £23.12 | 12.3% |
| Fatals - reconstruction videos/DVDs | Provision of copy of Fatal - reconstruction video/DVDs | £188.20 | £211.32 | £23.12 | 12.3% |
| Photocopies | Medical Reports and Personal Records- Cost per page – where required for legal proceedings (includes VAT) | £0.50 | £0.53 | £0.03 | 6.0% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|--|---|---|---|------------|-------|
| Fatal - accident investigation report | Provision of copy of fatal - accident investigation report | A composite charge based on the number of pieces of documentation that are provided | A composite charge based on the number of pieces of documentation that are provided | NA | NA |
| Police vehicle examination report per page | Copy of police vehicle examination report (unless provided as part of full extract) | | | NA | NA |
| Collision reconstruction report per page | Copy of collision reconstruction report (unless provided as part of a full extract) per page (max £50) | | | NA | NA |
| Rough Data | Copy of rough data per page | £26.50 | £29.73 | £3.23 | 12.2% |
| Searches | | | | | |
| Limited Particulars | Search for Limited Particulars (Road Traffic Act details). Per Form 517 | £34.30 | £38.44 | £4.14 | 12.1% |
| Cancellation Charges | | | | | |
| Prior to Search | Cancelled prior to search commencing- Refund any fee paid. | No Charge | No Charge | NA | NA |
| Prior to Dispatch | If search is made prior to cancellation | £54.20 | £60.85 | £6.65 | 12.3% |
| Documents Copied | If search is made and documents ready for dispatch | Full Fee | Full Fee | NA | NA |
| Charges for Civil Cases | | | | | |
| Statements | Request for a statement to be written by a Police Officer | £148.40 | £166.61 | £18.21 | 12.3% |
| Interview | Interview with a member of the City of London Police in a civil case | £148.40 | £166.61 | £18.21 | 12.3% |
| Witness allowance (less than 4 hours) | Attendance at court in Civil Actions- Per police officer and police staff. Reasonable travel expenses up to 70 miles to court to be added to police staff. Reasonable travel expenses in excess of 70 miles to be added for both police officers and police staff. | £37.10 | £41.63 | £4.53 | 12.2% |
| Witness allowance (more than 4 hours). | Attendance at court in Civil Actions - Per police officer and police staff. Reasonable travel expenses up to 70 miles to court to be added to police staff. Reasonable travel expenses in excess of 70 miles to be added for both police officers and police staff. | £74.00 | £83.15 | £9.15 | 12.4% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|---|---|----------------|-------------------------|------------|-------|
| Alarms | | | | | |
| Registration | Registration by Central Alarms (includes VAT) | £54.00 | £54.00 | £0.00 | 0.0% |
| Subject Access (Data Protection) | | | | | |
| Search | Data Protection/criminal record search | £10.00 | no longer charged | -£10.00 | -100% |
| Memorandum of Understanding, NPCC and Lloyd's Market Association | | | | | |
| Appendix D (a) | Supply of information [crime/lost property ref. No, date & time offence reported, reporting person] where there is a specific reason to check a claim | £27.10 | £30.00 | £2.90 | 10.7% |
| Appendix D (b) | Supply of information [additional to the above] where there is a specific reason to check a claim | £115.50 | £127.60 | £12.10 | 10.5% |
| MoU Paragraph 4.5 | Interview with a Police Officer (In respect of each Interview) | 129 | £142.50 | £13.50 | 10.5% |
| Requests for Disclosure of information from a Regulatory or Governing Body | | | | | |
| Request for Information | Request for disclosure of information from regulatory or governing body - up to 2 hours work | £82.00 | £92.07 | £10.07 | 12.3% |
| Request for Information | Request for disclosure of information from regulatory or governing body - each subsequent hour work after initial 2 hour period | £27.40 | £30.80 | £3.40 | 12.4% |
| Supply of Domestic Violence Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge and sufficient information will be provided to conduct adequate risk assessment. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £54.09 | £54.09 | 100% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|----------------------------------|---|----------------|-------------------------|------------|------|
| Supply of Crime Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £89.98 | £89.98 | 100% |
| Supply of MG5 Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £35.89 | £35.89 | 100% |
| Supply of MG3 Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £35.89 | £35.89 | 100% |
| Supply of Incident Log | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £36.63 | £36.63 | 100% |
| Supply of PNC Convictions Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £35.89 | £35.89 | 100% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|-------------------------------------|---|----------------|-------------------------|------------|-------|
| Supply of Caution Certificate | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £23.54 | £23.54 | 100% |
| Domestic Violence Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £54.09 | £54.09 | 100% |
| Supply of Occurrence Summary Report | Request for disclosure of information from regulatory or governing body. Initial disclosure is without charge. Further supporting information provided to regulatory bodies to aid their internal investigation should be charged. | - | £18.10 | £18.10 | 100% |
| Overseas Visitors | | | | | |
| Nominal Registration | For citizens of countries in the registration scheme | £34.00 | £34.00 | £0.00 | 0.0% |
| Fingerprints | Fingerprinting of persons wishing to obtain visas and/or clearance certificates etc - First set | £74.80 | £84.00 | £9.20 | 12.3% |
| Fingerprints | As above - each subsequent set | £37.50 | £42.05 | £4.55 | 12.1% |

CHARGES SET BY STATUTE OR LEGISLATION

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|--|---|----------------------------|----------------------------|------------|--------|
| Pedlars' Certificates (Variation of Fee) Order 1985 | | | | | |
| Grant of Certificate | On grant of a pedlar's certificate | £12.25 | £12.25 | £0.00 | 0.0% |
| Seconded Officers | | | | | |
| All wage and salary related costs (including pension contributions, London Weighting, Competency Related Threshold Payments) | | Full Cost | Full Cost | NA | NA |
| Administration Charge | Per officer / staff member per month | | | | |
| – Police Officer | | £263.00 | £295.32 | £32.32 | 12.3% |
| – Police Staff | | £208.00 | £233.51 | £25.51 | 12.3% |
| Defence Examinations in Criminal Matters | | | | | |
| Supply of papers / exhibits / information / materials to the Investigator or Prosecutor | Which the Prosecutor decides meets the tests for disclosure as unused material in the Criminal Procedure and Investigation Act 1996 | No Charge | No Charge | NA | NA |
| Provision of scientific case files, notes etc (soft or hard copy) | Where there is no requirement for reporting scientist expert supervision | £50.00 | £50.00 | £0.00 | 0.0% |
| | Where reporting scientist expert supervision is required (per hour) | £90.00 | £72.00 | -£18.00 | -20.0% |
| Provision of specialist electronic data files (usually related to DNA samples and electropherograms etc) | Where reporting scientist expert supervision is required (per hour) | £90.00 | £72.00 | -£18.00 | -20.0% |
| Case file only reviews at prosecution laboratory premises | Including up to 30 minutes of reporting scientist time if needed | No Charge up to 30 minutes | No Charge up to 30 minutes | NA | NA |
| | Additional reporting scientist time associated with case file only reviews (per hour) | £90.00 | £72.00 | -£18.00 | -20.0% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|---|--|----------------|-------------------------|------------|--------|
| Use of laboratory facilities (non DNA clean) | Including basic consumables, PPE, elimination/contamination sampling and supervision where needed (per hour) | £60.00 | £60.00 | £0.00 | 0.0% |
| Use of laboratory facilities (DNA clean) | Including basic consumables, PPE, elimination/contamination sampling and supervision where needed (per hour) | £90.00 | £72.00 | -£18.00 | -20.0% |
| Use of specialist laboratory facilities and equipment (such as firearms ranges, toxicology / drugs analysing, fire examination and DNA profiling) | Including basic consumables, PPE, elimination/contamination sampling and supervision where needed (per hour) | £120.00 | £120.00 | £0.00 | 0.0% |
| Firearms Certificates | | | | | |
| Issue | On grant of firearms certificate | £88.00 | £88.00 | £0.00 | 0.0% |
| Renewal | On renewal of firearms certificate | £62.00 | £62.00 | £0.00 | 0.0% |
| Variation | Variation where no. of weapons is increased | £20.00 | £20.00 | £0.00 | 0.0% |
| Replacement | On replacement of lost or destroyed certificate | £4.00 | £4.00 | £0.00 | 0.0% |
| Table 1 or 2 full | Reissue because table 1 or 2 full | No Charge | No Charge | NA | NA |
| Shotguns Certificates | | | | | |
| Issue | On grant of shotgun certificate | £79.50 | £79.50 | £0.00 | 0.0% |
| Renewal | On renewal of shotgun certificate | £49.00 | £49.00 | £0.00 | 0.0% |
| Replacement | On the replacement of a shotgun certificate | £4.00 | £4.00 | £0.00 | 0.0% |
| Explosives Certificates (Health and Safety (Fees) Regulations 2010) | | | | | |
| Various | Various | No Charge | No Charge | NA | NA |
| Museum (Firearms Amendment Act 1988) | | | | | |
| Issue | On grant of a museum license | £200.00 | £200.00 | £0.00 | 0.0% |
| Renewal | On renewal of a museum license | £200.00 | £200.00 | £0.00 | 0.0% |
| Extension | On extension to additional premises | £75.00 | £75.00 | £0.00 | 0.0% |
| Firearms Dealers | | | | | |
| Issue | Certificate of Registration | £200.00 | £200.00 | £0.00 | 0.0% |
| Renewal | Renewal of certificate | £200.00 | £200.00 | £0.00 | 0.0% |
| Fairs and Exhibitions | In respect of game and table fairs and exhibitions | £13.00 | £13.00 | £0.00 | 0.0% |

| Item | Detail | 2015/16 Charge | Proposed charge 2019/20 | Difference | % |
|---|---|-----------------------------------|-----------------------------------|------------|------|
| Visitors Permit (Shotgun and Firearm) | | | | | |
| Issue unit | On the grant of a visitors permit | £20.00 | £20.00 | £0.00 | 0.0% |
| Issue group | On the grant of a group visitors permit (6 or more) | £100.00 | £100.00 | £0.00 | 0.0% |
| Coterminous Certificate (Shotgun & Firearm) | | | | | |
| Issued | Granted at the same time | £90.00 | £90.00 | £0.00 | 0.0% |
| Renewed | Renewed at the same time | £65.00 | £65.00 | £0.00 | 0.0% |
| Vehicle Removals (As per the Removal, Storage and Disposal of Vehicles (Prescribed Sums and Charges) Regulations 2008) | | | | | |
| Removal | Removal of vehicle in contravention of RTRA 1984, PRA 2002 or RTA 1988 | Various (as per 2008 regulations) | Various (as per 2008 regulations) | NA | NA |
| Storage | Storage of vehicle per day in contravention of RTRA 1984, PRA 2002 or RTA 1988 | Various (as per 2008 regulations) | Various (as per 2008 regulations) | NA | NA |
| Disposal | Disposal of vehicle in contravention of RTRA 1984 | Various (as per 2008 regulations) | Various (as per 2008 regulations) | NA | NA |
| HGV Re-Enabling | Re-enabling an immobilised HGV following a contravention | - | £80.00 | £80.00 | 100% |
| Freedom of Information Act 2000 | | | | | |
| Prescribed Costs | Where processing of FOI request (e.g. locating, extracting, redacting) exceeds 18 hours. Cost is for labour per hour. | £25.00 | £25.00 | £0.00 | 0.0% |
| Disbursement Costs | Additional Cost (above £20.00) to provide information e.g. printing, photocopying or postage). | Full Cost | Full Cost | NA | NA |
| Housing Home Office Immigration Enforcement (HOIE) Detainees | | | | | |
| Housing HOIE detainees in CoLP custody suites | First Hour | - | £33.41 | £33.41 | 100% |
| | Additional hourly rate | - | £23.32 | £23.32 | 100% |
| | Constant watch per hour | - | £21.37 | £21.37 | 100% |

Appendix 2

SPECIAL SERVICES OF POLICE – CHARGES

There are two separate tables that provide the charges for the special services of police under the following circumstances:

1. Special services of Police – Charges
2. Special Services of Police – Charges (Public Holiday)

These charges do not relate to commercial arrangements, which are negotiated separately, or mutual aid charges which are provided by the NPCC. They relate to special services such as the policing of football matches and filming arrangements.

Table 1: Special Services of Police

| Rank / Uniform | 2015/16 | | 2019/20 | |
|------------------------|-----------------------|--------------|-----------------------|--------------|
| | Daily Rates (8 hours) | Hourly Rates | Daily Rates (8 hours) | Hourly Rates |
| | £ | £ | £ | £ |
| Assistant Commissioner | 0 | 0 | 2,011.29 | 277.42 |
| Commander | 877 | 120.97 | 1,008.45 | 139.10 |
| Chief Superintendent | 751 | 103.59 | 856.88 | 118.19 |
| Superintendent | 639 | 88.14 | 733.68 | 101.20 |
| Chief Inspector | 547 | 75.45 | 617.16 | 85.13 |
| Inspector | 518 | 71.45 | 581.04 | 80.14 |
| Police Sergeant | 541 | 74.62 | 594.95 | 82.06 |
| Police Constable | 448 | 61.79 | 491.19 | 67.75 |

Table 1: The daily/hourly rate includes average basic pay; London weighting/London allowance; Employer's pension liability; Employer's National Insurance contributions; and overtime premium in respect of Police Sergeants and Police Constables; uniform costs; accommodation allowances. Charges also recover non-pay and support costs.

Table 2: Special Services of Police – Charges (Event occurring on a Public Holiday)

| Rank / Uniform | 2015/16 | | 2019/20 | |
|------------------|-----------------------|--------------|-----------------------|--------------|
| | Daily Rates (8 hours) | Hourly Rates | Daily Rates (8 hours) | Hourly Rates |
| | £ | £ | £ | £ |
| Police Sergeant | 812 | 111.93 | 892.43 | 123.09 |
| Police Constable | 672 | 92.69 | 736.79 | 101.63 |

As for Table 1, but charges include an additional overtime premium employment on a public holiday.

City of London Police Special Constabulary

Special Constables are generally deployed on “small event” policing or to augment policing at larger events. There are no direct employment costs but they do incur a range of costs for uniform, equipment, travel and subsistence, training and the use of police vehicles and control equipment. Although a Special Constable has the powers of a Constable, the actual cost base for Special Constables is demonstrably lower than that of a regular officer.

Table 3: Special Services of Special Constabulary

| Rank / Uniform | 2015/16 | | 2019/20 | |
|-------------------|-----------------------|--------------|-----------------------|--------------|
| | Daily Rates (8 hours) | Hourly Rates | Daily Rates (8 hours) | Hourly Rates |
| | £ | £ | £ | £ |
| Special Inspector | 259 | 35.72 | 320.56 | 40.07 |
| Special Sergeant | 271 | 37.31 | 328.24 | 41.03 |
| Special Constable | 224 | 30.90 | 271.04 | 33.88 |

Table 4: Additional Charges

| | | 2015/16 | 2019/20 |
|-------------------|---|---------|---------|
| 1. Horses | Charge for each horse per day or part of a day plus any extra expenses incurred for their conveyance and stabling. Cost of officer will be charged at the appropriate rate shown above. | 172.40 | 181.60 |
| 2. Dogs | Charge for each dog per day or any part of a day plus any extra expenses incurred in conveyance. Cost of handler will be charged at the appropriate rate shown above. | 64.00 | 67.40 |
| 3. Motor Vehicles | All charges are per day or part of a day. In addition the services of a police motorcyclist will be charged at the appropriate rate shown above. | | |
| | The rates below include a fuel charge | | |
| | Marked bike 100cc to 600cc | 59.80 | 64.45 |
| | Unmarked “ “ | 59.80 | 64.45 |
| | Marked bike 601cc | 95.80 | 112.10 |
| | Unmarked “ “ | 104.00 | 103.26 |
| | The rates below include a fuel charge | | |
| | Marked cars up to 1300cc | 89.60 | 96.57 |
| | Unmarked “ “ | 76.30 | 82.24 |

| | | | |
|--|------------------------------|--------|--------|
| | Marked cars 1301cc to 1800cc | 101.00 | 108.86 |
| | Unmarked “ “ | 101.00 | 108.86 |
| | Marked cars over 1801cc | 129.80 | 139.90 |
| | Unmarked “ “ | 118.50 | 127.72 |
| | Marked vans up to 1900cc | 129.80 | 139.90 |
| | Unmarked “ “ | 101.00 | 108.86 |
| | Marked vans over 1900cc | 139.10 | 149.93 |
| | Unmarked “ “ | 118.50 | 127.72 |
| | TSG Carrier | 168.00 | 181.08 |
| | Ballistically Protected 4x4 | 193.70 | 208.78 |
| | Horsebox – maximum 6 horses | 585.20 | 630.75 |

The charges above are per day or part of a day. The cost comprises the charges for maintenance, purchase of new vehicles, depreciation, the cost of the client unit that administers the outsourced contract and the payment to the outsourced contractor. In addition, the services of a police or police staff driver will be charged at the appropriate rate.