

Performance and Resources Scrutiny Programme 2019/20

Report to: the Office of the Police, Fire and Crime Commissioner for Essex

Title of Report:	2019/20 Month 10 Financial Monitoring Report
Agenda Number:	xx
Chief Officer	DCC Mills
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Report from:	Essex Police: Corporate Finance
Date of Meeting:	27th February 2020
Author on behalf of Chief Officer:	Richard Jones, Head of Business Partnering and Management Accounting
Date of Approval:	

1.0 Purpose of Report

1.1 This report identifies the 2019/20 month 10 position for the Force.

2.0 Recommendations

2.1 The report is for noting.

3.0 Executive Summary

3.1 The latest forecast revenue overspend is **£0.616m**, which includes forecast expenditure of £2.492m for Op Melrose (£1.9m underspend excluding Op Melrose).

3.2 The police officer strength forecast at end of January is **3,180 FTE** and at year end is **3,274 FTE** - a net reduction of 61 FTE from month 9.

3.3 The Capital Reserve is forecast to be **£2.983m** surplus at year end.

3.4 The forecast capital expenditure is **£13.235m** and the forecast capital income from property disposals is **£8.894m**.

4.0 Introduction/Background

4.1 This reports sets out the January, month 10, financial position.

5.0 Current Work and Performance

5.1 The month 10 financial position is shown at Annex 1.

6.0 Implications (Issues)

6.1 The implications are reported in Annex 1.

7.0 Links to Police and Crime Plan Priorities

7.1 The Force budget is used to help meet the priorities of the Police and Crime plan.

8.0 Demand

8.1 The Force budget is reviewed and re-allocated within virement rules to match demand e.g. overtime funded by vacancies.

9.0 Risks/Mitigation

9.1 Risk Register URN 452 - Short and Long Term Capital Finance.

10.0 Equality and/or Human Rights Implications

N/A

11.0 Health and Safety Implications

N/A

12.0 Consultation/Engagement

12.1 The pay forecasts are based on information received from HR Organisational Management.

13.0 Actions for Improvement

N/A

14.0 Future Work/Development and Expected Outcome

14.1 Reviews will continue with budget holders, working towards a balanced budget by year end.

15.0 Decisions Required by the Police, Fire and Crime Commissioner

15.1 To approve the virements in Annex 1 (para 6.2).

15.2 To transfer the balance of 2019/20 one-off funding of £228,230 for a data analytics and visualisation tool to an earmarked reserve for use in financial year 2020/21.

15.3 To transfer the balance of 2019/20 one-off funding of £93,154 from the Specials growth programme to an earmarked reserve for use in financial year 2020/21.

1. Executive Summary – 2019/20 – Month 10

£0.616m – Latest forecast revenue overspend, which includes forecast expenditure of £2.492m for Op Melrose (£1.9m underspend excluding Op Melrose).

3,180 FTE – Police Officer strength forecast at end of January and **3,274 FTE** Police Officer strength forecast at year end (net reduction of 61 FTE from month 9).

£3.0m surplus - The forecast year end balance on the Capital Reserve.

£13.2m forecast capital expenditure and **£8.9m** forecast capital income

2. Revenue

2.1 Revenue Summary – 2019/20 – Month 10

	Original Budget	Current Year Virements	Current Budget	Actuals to Date	Forecast Outturn	Variance - Over / (Under) Spend	Movement in Variance from Current Budget
	£000	£000	£000	£000	£000	£000	£000
Employees							
- Police Officer Pay and Allowances	167,631	1,988	169,619	141,604	173,205	3,586	181
- Police Staff Pay and Allowances	83,260	682	83,942	63,434	79,398	(4,544)	(21)
- PCSO Pay and Allowances	2,951	500	3,451	2,895	3,495	44	0
- Overtime, Pensions, Training, Expenses	13,808	1,753	15,561	13,764	15,408	(153)	(134)
- Associated Police Pay e.g. Acting Up	746	267	1,012	852	1,081	69	7
Employees Total	268,396	5,189	273,585	222,548	272,586	(998)	33
Premises	11,075	99	11,174	9,306	11,462	287	(177)
Transport	6,334	(129)	6,205	5,607	6,444	239	23
Supplies and Services	32,426	4,121	36,547	28,322	35,278	(1,269)	(126)
Third Party Payments	5,713	352	6,065	5,202	6,565	500	27
In-Year Investments Shortfall/Surplus	3	594	597	0	0	(597)	0
In-Year Savings Shortfall/Surplus	63	(63)	0	0	0	0	0
Income	(27,951)	(10,876)	(38,827)	(28,953)	(38,665)	162	205
Interest and capital activity	2,054	(31)	2,023	(13,368)	1,822	(201)	1
Earmarked Reserves	(179)	744	565	551	565	0	0
*Op Melrose	0	0	0	692	2,492	2,492	312
Net Expenditure	297,934	0	297,934	229,907	298,550	616	299
Contribution to/(from) General Reserve	(348)	0	(348)	(348)	(964)	(616)	(299)
Budget Requirement	297,586	0	297,586	229,559	297,587	0	(0)

Forecast variance based on Current Budget (over £250k).

- The overspend on Police Officer Pay is primarily due to the forecast strength at the beginning of the year being 43 FTE more than budget, the strength at the end of the year being 56 FTE more than budget (a reduction of 61 FTE since the month 9 finance report), and the additional 0.5% pay award from 1st September 2019. The Home Office funding of £647k for an additional 45 officers in 2019/20 is reflected in the forecast position.
- The underspend on Police Staff Pay predominantly results from 190 FTE vacancies, which is 65 FTE vacancies above the 5.5% forcewide average vacancy factor.
- The overspend on Premises is predominantly due to insufficient budget to meet Business Rates and Property Professional Fees. This includes a significant increase to the rates associated with the refurbishment of Southend PS, and a 2020/21 revenue budget setting bid has been approved.
- The underspend on Supplies & Services is due to reduced Home Office IT charges, slippage on various IT projects and application support initiatives, and reduced revenue consequences of capital following an unsuccessful tender process in respect of the legacy digital data project.
- The overspend on Third Party Payments is predominantly in relation to the 2019/20 annual contribution to NPAS and project team costs for 7 Forces and Athena.
- The underspend on in-year investments is for Specials investment, IT investment, Data Quality and Roads Policing training which is no longer required on top of original budget allocations.
- The net contribution to Earmarked and Carry Forward Reserves is £0.6m, which includes POCA income of £1.6m received from Operation Green King that has been transferred to earmarked reserves.
- *Op Melrose - The financial impact of the investigation into the deaths of 39 people in a lorry container in Grays has resulted in forecast expenditure of £2.492m for financial year 2019/20. An application for a special grant to meet the total cost of the investigation has been submitted to the Home Office for consideration and we await a response. If no Home Office funding was received, the Major Incident Reserve would be utilised.
- The contribution from the General Reserve is £0.616m, after accounting for forecast expenditure of £2.492m for Op Melrose. The General Reserve balance at the start of the year represents 3% of the force budget, as agreed at the March 2019 Strategic Board.

2.2 Main Forecast Movements since month 9

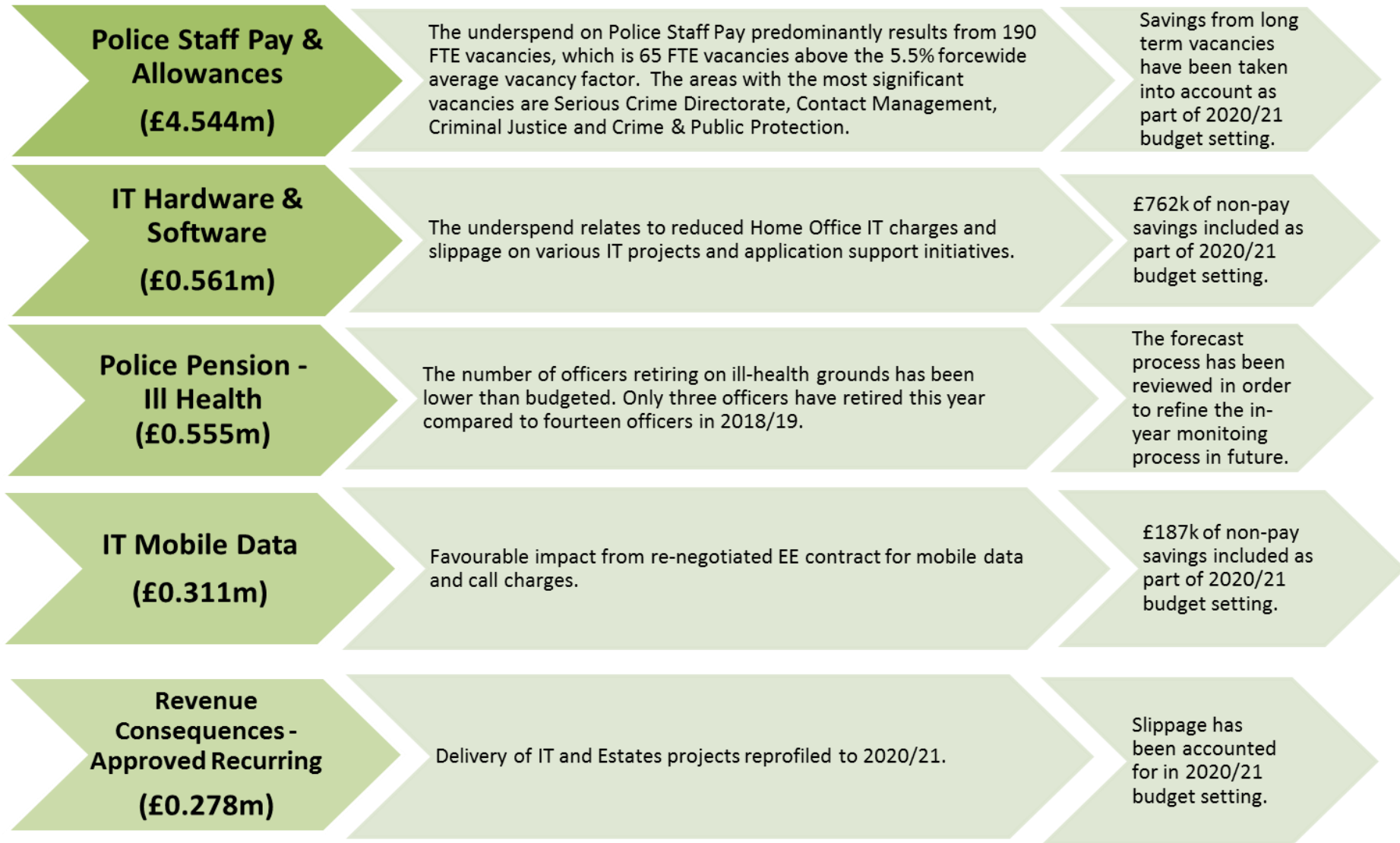
Main Changes to Forecast Outturn since Month 9 effecting the Transfer to the General Reserve

	Change in Forecast Outturn Variance £m	
Month 9 Forecast Outturn Variance (w/out Op Melrose)	(1.9)	Underspend
Police Officer Pay and Allowances	0.1	Includes 10 FTE less leavers anticipated in January than previously forecast and the impact of 3 FTE officers transferring from externally funded projects to the force, offset by 63 FTE less probationer joiners than previously forecast (42 FTE of which have no financial impact in 2019/2020)
Pensions (Ill Health/Medical)	(0.1)	The forecast reflects three ill health retirees, with no further forecast for the remainder of the year. The budget is for 12 retirees per annum.
Premises	(0.2)	Reduced level of service provider capability (short-term) to deliver against engineering service contract plans, combined with significant reduction in volume of contract cleaning and grounds maintenance activity.
Income	0.2	Traffic Report income shortfall due to a change to BACS payments which resulted in a temporary loss of income. The process has now been resolved and there will be no long term impact on the income budget for this activity. Additionally, the volume of external vehicle repairs has reduced as a result of the work being performed by other forces, i.e. NCA are now utilising Met Police for their external vehicle repairs.
Month 10 Forecast Outturn Variance (w/out Op Melrose)	(1.9)	Underspend
Op Melrose	2.5	Op Melrose - financial impact of the investigation into the deaths of 39 people in a lorry container in Grays. An application for a special grant to meet the total cost of the investigation has been submitted to the Home Office for consideration and we await a response.
Month 10 Forecast Outturn Variance	0.6	Overspend

2.3 Top Five Forecast Overspends (*Current budget*)

<p>Police Officer Pay & Allowances £3.586m</p>	<p>The overspend on Police Officer Pay is primarily due to the forecast strength at the beginning of the year being 43 FTE more than budget, and at year end being 56 FTE more than budget.</p>	<p>Intakes have been reduced in February and March 2020.</p>
<p>Police Officer Overtime £0.300m</p>	<p>Excludes Op Melrose but does include some spend for major operations currently unfunded, the most notable being Op Autumn Uprising. Other overspends forecast against Contact Management, OPC & LPA West.</p>	<p>Contact Management overspend offset by devolved pay underspends.</p>
<p>Rates £0.275m</p>	<p>Existing budget shortfall in order to match the demands against the existing property portfolio. This is notably due to the significant increase in rateable value for the refurbished Southend Police Station, which was unexpectedly upheld upon appeal.</p>	<p>The budget shortfall has been addressed for 2020/21, with sufficient growth allocated to match the cost increases.</p>
<p>Vehicle Insurance £0.270m</p>	<p>This overspend is a result of the delay in implementing motor risk-reduction measures across SEERPIC as well as a delay in reviewing the historic apportionment basis for premiums. The delays have meant that the premiums taking effect from 1st October 2019 are unchanged rather than reducing as expected, leading to an additional £0.270m cost pressure.</p>	<p>The risk reduction work is progressing, with the apportionment basis for SEERPIC catastrophic losses currently being reviewed by an independent actuary.</p>
<p>NPAS Contribution £0.258m</p>	<p>The cost of air support provided to Essex Police in 2019/20 is £1.768m, resulting in a £258k overspend against budget.</p>	<p>A revised air support strategy is being developed nationally. A bid of £245k has been agreed as part of 2020/21 budget setting.</p>

2.4 Top Five Forecast Underspends (*Current budget*)



3. Police Officer Overtime

3.1 Summary

**£300k
forecast
overspend**

Excludes Op Melrose but does include some spend for major operations currently unfunded, the most notable being Op Autumn Uprising.

Work is ongoing with commands to review expenditure and savings in line with 2020/21 force savings requirements.

3.2 Main overspends

**Contact
Management
£108k**

Overspend relates to quality assurance and linking performance in Resolutions Centre.

Offset against substantial devolved pay underspends.

**Operational
Policing
Command
£40k**

High overtime required to maintain the required STRA levels against FSU across the county. In addition, LPA support and firearms training (related to travel to external ranges) continues to be high.

The firearms STRA and training issues are currently under review.

**LPA West
£27k**

Overspend in relation to the outcome of the FLEX shift pattern and CID demand.

Offset partially by overall devolved pay position.

4. Workforce Analysis

4.1 Pay Summary

Police Officer Pay	Variance £k	Reasons for Changes
Changes in strength forecast	130	10 FTE less anticipated January leavers than previously forecast (not currently shown in strength forecast)
Forecast changes including sickness and maternity pay	71	Includes adjustments made in the January payroll
Changes in forecast	65	3 FTE transfers from externally funded posts to force funded posts
Changes in forecast	44	Seasonal increase in unsocial hours claims
Changes in forecast	34	Probationer increments not previously forecast
Changes in strength forecast	29	2 FTE more transferees in Jan 20 than previously forecast
Changes in forecast	(57)	Movement in Kent recharges
Changes in strength forecast	(76)	4 FTE more leavers in Dec than previously forecast
Changes in strength forecast	(93)	63 FTE less probationer joiners in than previously forecast of which 21FTE have a financial impact (1 less FTE in Dec 2019 and 20 FTE less in Feb 2020). 42 FTE less probationer joiners in March do not impact the forecast
Changes in month impacting on the General reserve	147	
Total Change	147	
Staff Pay	Variance £k	Reasons for Changes
Budget transfer from pay	93	Transfer of pay underspends from Specials growth into earmarked reserve
Changes in forecast	(29)	Includes adjustments made in the January payroll
Changes in forecast	(31)	Delay in recruitment of growth posts
Changes in strength forecast	(38)	6 FTE less net joiners in December than previously forecast
Changes in forecast	(39)	Movement in Kent recharges
Changes in month impacting on the General reserve	(44)	
Budget transfer from pay	11	Funding of agency staff from established vacancies
Total Change	(33)	
PCSO Pay	Variance £k	Reasons for Changes
Changes in forecast	0	No movement in forecast
Total Change	0	

4.2 Police Officer FTEs

2019/20 - Police Officers Pay/Strength - Using 2019/20 Budget Setting Model

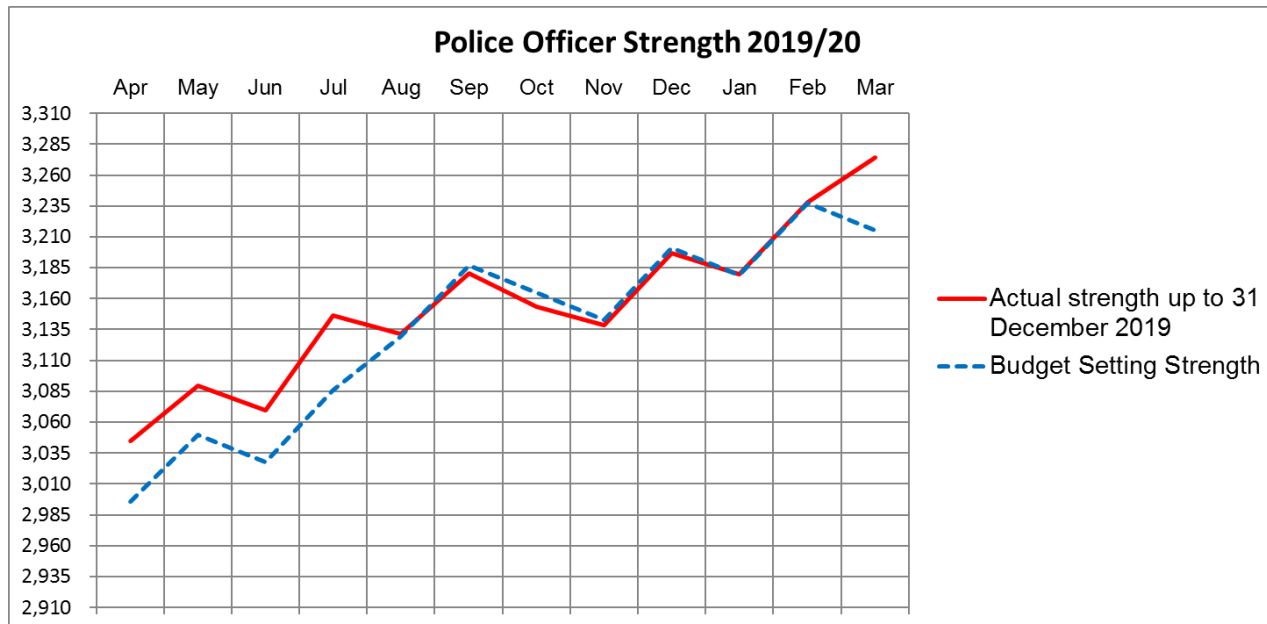
Ref	2019/20 Budget Setting													
	Strength	Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs
1	Strength @ beginning of month (note 1)	3,021	2,999	3,053	3,031	3,089	3,132	3,190	3,168	3,146	3,204	3,182	3,240	
2	Leavers	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(264)
3	Starters	0	76	0	80	65	80	0	0	80	0	80	0	461
4	Net change	(22)	54	(22)	58	43	58	(22)	(22)	58	(22)	58	(22)	197
5	Officer strength - month end	2,999	3,053	3,031	3,089	3,132	3,190	3,168	3,146	3,204	3,182	3,240	3,218	
6	Difference to 3,218 FTEs - over / (under)	(219)	(165)	(187)	(129)	(86)	(28)	(50)	(72)	(14)	(36)	22	0	
Budget		Apr £m	May £m	Jun £m	Jul £m	Aug £m	Sep £m	Oct £m	Nov £m	Dec £m	Jan £m	Feb £m	Mar £m	Total £m
7	1st April 2019 Strength (note 2 & 3)	£11.32m	£12.49m	£12.49m	£12.43m	£12.49m	£14.99m	£14.99m	£14.99m	£14.99m	£14.93m	£14.99m	£14.99m	£166.08m
8	2018/19 Leavers (note 4)	(£0.11m)	(£0.22m)	(£0.33m)	(£0.43m)	(£0.54m)	(£0.65m)	(£0.76m)	(£0.87m)	(£0.98m)	(£1.09m)	(£1.20m)	(£1.31m)	(£8.50m)
	2018/19 Starters (note 4)	£0.00m	£0.21m	£0.21m	£0.44m	£0.71m	£1.01m	£1.01m	£1.01m	£1.25m	£1.25m	£1.48m	£1.48m	£10.06m
	Monthly Budget (note 5 & 6)	£11.21m	£12.49m	£12.38m	£12.44m	£12.66m	£15.35m	£15.23m	£15.12m	£15.25m	£15.08m	£15.26m	£15.16m	£167.63m

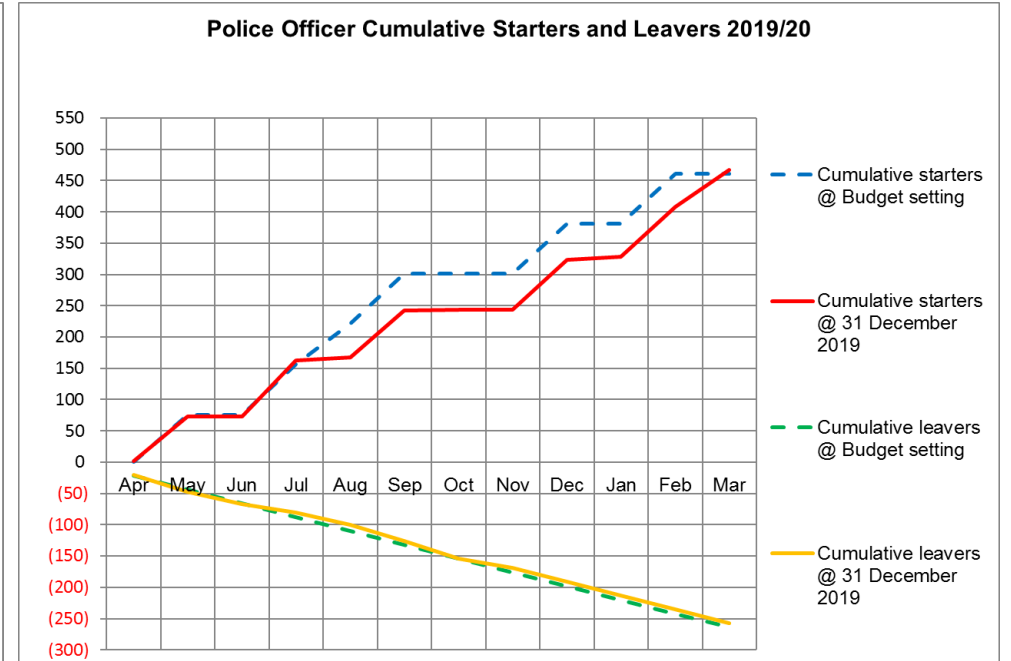
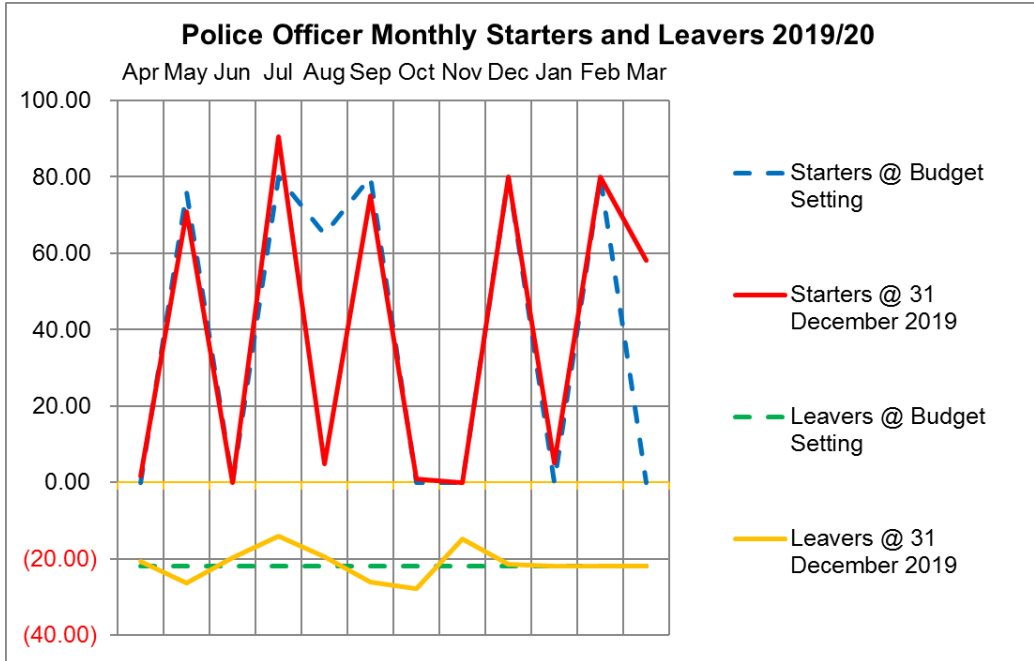
2019/20 Current Forecast - Based on HR Information received 03 February

Strength	Actual FTE										Forecast FTE			
	Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs	
8	1st April 2019 Strength	3,064	3,045	3,089	3,070	3,146	3,132	3,180	3,153	3,139	3,197	3,180	3,238	
9	Leavers (note 7)	(21)	(26)	(20)	(14)	(19)	(26)	(28)	(15)	(22)	(22)	(22)	(22)	(257)
10	Starters (note 8)	2	71	0	91	5	75	1	0	80	5	80	58	467
11	Net change	(19)	44	(20)	76	(15)	49	(27)	(15)	58	(17)	58	36	210
12	Officer strength - month end	3,045	3,089	3,070	3,146	3,132	3,180	3,153	3,139	3,197	3,180	3,238	3,274	
13	Difference to 3218fte - over / (under)	(173)	(129)	(148)	(72)	(86)	(38)	(65)	(79)	(21)	(38)	20	56	
Actuals /Forecast £	Actual £										Forecast FTE			
	Apr £m	May £m	Jun £m	Jul £m	Aug £m	Sep £m	Oct £m	Nov £m	Dec £m	Jan £m	Feb £m	Mar £m	Total £m	
14	Costed Strength before starters/leavers	£13.46m	£13.97m	£13.82m	£13.97m	£14.19m	£14.23m	£14.55m	£14.36m	£14.41m	£14.47m	£14.55m	£15.17m	£171.15m
15	2019/20 Leavers											(£0.07m)	(£0.15m)	(£0.22m)
16	2019/20 Starters											£0.01m	£0.30m	£0.31m
17	Other Costs											£0.98m	£0.99m	£1.97m
18	Monthly Actual	£13.46m	£13.97m	£13.82m	£13.97m	£14.19m	£14.23m	£14.55m	£14.36m	£14.41m	£14.47m	£15.47m	£16.31m	£173.21m

Forecast Change from budget setting														
		Actual FTE								Forecast FTE				
		Apr FTEs	May FTEs	Jun FTEs	Jul FTEs	Aug FTEs	Sep FTEs	Oct FTEs	Nov FTEs	Dec FTEs	Jan FTEs	Feb FTEs	Mar FTEs	Total FTEs
19	Strength @ beginning of month (negative=reduction)	43	46	36	39	57	(0)	(10)	(15)	(7)	(7)	(2)	(2)	
20	Leavers (positive number = less leavers)	1	(4)	2	8	3	(4)	(6)	7	0	0	0	0	7
21	Starters	2	(5)	0	11	(60)	(5)	1	0	0	5	0	58	6
22	Month End Strength Change - FTEs	46	36	39	57	(0)	(10)	(15)	(7)	(7)	(2)	(2)	56	13
23	Change per month FTEs	3	(10)	2	18	(58)	(9)	(5)	7	0	5	0	58	
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
24	Monthly Financial Change	£2.25m	£1.48m	£1.44m	£1.53m	£1.53m	(£1.12m)	(£0.68m)	(£0.76m)	(£0.84m)	(£0.61m)	£0.21m	£1.15m	£5.58m

Notes														
1	The strength at beginning of the month includes 3 FTE externally funded posts that were excluded for budget setting. There is no impact on the bottom line.													
2	The 1st April 2019 strength is based on September 2018 information plus forecast adjustments for starters and leavers from October 2018 to March 2019.													
3	The 1st April 2019 strength is not profiled on a monthly basis for budget setting and the above shows the annual amount divided over 12 months with a 2% payrise in September i.e. there is no profile adjustment for													
4	The monthly amounts for Starters and Leavers are cumulative													
5	The budget includes Police Officer pay, NI, pension, allowances, 0.5% employers apprenticeship levy and recharges for collaborative posts. Overtime and Bank Holiday pay is not included.													
6	The change in strength and budget may not always match due to the mix of starters and leavers. Annual average starters cost approx. £26k less than average leavers per officer.													
7	Leavers include miscellaneous losses and gains e.g. officers going on secondment or career break. It also includes net adjustments to part time hours.													
8	Starters includes probationers and transferees													





4.3 Police Officers, Police Staff, PCSOs and Specials

FTE Changes Effecting Pay Forecasts - 2019/20 Month 10

1. Police Officers - Budget Based on Strength								
	Current Position - FTEs		Financial Forecasting FTEs					
	Establishment Target	Strength @ month end	Strength at 1st April 2019	Starters for the year	Transferees for the year	Leavers for the year	Other adjustments e.g. change in hours	Strength at 31st March 2020
Budget Setting			3,021	437	24	(264)	0	3,218
HR data @ 30 November 19	3,218	3,139	3,064	505	23	(261)	4	3,335
HR data @ 31 December 19	3,218	3,197	3,064	442	25	(262)	5	3,274
Change		58	0	(63)	2	(1)	1	(61)

2. Police Staff - Budget Based on Establishment (please see note below)*						
	Current Position - FTEs		Financial Forecasting FTEs			
	Establishment @ 100%	Strength @ month end	Establishment @ 100% at 1st April 2019	Vacancy Factor Establishment @ 1st April 2019 *	Actual starters to date	Actual leavers to date
Budget Setting			2,233	2,108		
HR data @ 30 November 19	2,241	2,044			153	(132)
HR data @ 31 December 19	2,248	2,043			168	(148)
Change	7	(1)	0	0	15	(16)

* Vacancy Factor Establishment is 7% for all areas except for FCR, Crime Bureau and OPFCC staff who have a 0% Vacancy Factor

3. PCSOs - Budget Based on Establishment								
	Current Position - FTEs		Financial Forecasting FTEs					
	Establishment @ month end	Strength @ month end	Establishment @ 1st April 2019	Strength at 1st April 2019	Starters for the year	Leavers for the year	Other adjustments e.g. change in hours	Strength at 31st March 2020
Budget Setting			108	108	0	0	0	108
HR data @ 30 November 19	109	110	108	108	15	(10)	0	113
HR data @ 31 December 19	109	108	108	108	15	(10)	0	113
Change	0	(2)	0	0	0	0	0	0

Note: The PCSO Establishment includes 19 FTE partnership funded posts which are externally funded

4. Specials FTEs	Actual Strength	Target Strength
Budget Setting		700
HR data @ 30 November 19	519	600
HR data @ 31 December 19	522	600
Change	3	0

5. Police Objective Analysis – Level 1

Revenue Monitoring Report - Police Objective Analysis										
Quarter 3 (up to the end of January) 2019/20										
Function	Provisional Original Budget	Reclassifications and virements	Current Budget	Actuals to date	Forecast Outturn	Forecast Variance Over / (Under) Spend	2018/19 Outturn	Forecast Variance to 18/19 Outturn	Prev. qtr forecast	Movement to prev. qtr forecast
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Local Policing	80,151	1,664	81,815	68,205	80,998	(817)	75,133	5,864	80,421	578
Dealing with the Public	23,540	173	23,712	19,121	23,103	(609)	22,571	532	23,362	(260)
Criminal Justice Arrangements	15,454	221	15,673	12,929	15,339	(334)	15,441	(103)	15,438	(99)
Road Policing	7,891	(522)	7,370	6,066	7,315	(55)	5,938	1,377	7,448	(134)
Operational Support	13,290	605	13,894	13,716	17,985	4,091	13,729	4,257	15,517	2,468
Intelligence	10,353	(441)	9,912	8,024	9,803	(109)	10,411	(608)	9,934	(131)
Investigations	22,948	(1,729)	21,219	17,071	21,359	139	21,046	313	23,049	(1,691)
Public Protection	30,861	(305)	30,557	25,412	30,485	(72)	28,610	1,875	30,773	(288)
Investigative Support	9,543	(416)	9,127	7,448	9,388	261	9,038	351	9,523	(135)
National Policing	2,278	316	2,594	2,067	2,519	(75)	2,509	11	2,797	(277)
Sub total	216,308	(434)	215,873	180,058	218,293	2,421	204,426	13,868	218,262	31
Support Functions	73,141	(162)	72,980	58,326	71,997	(983)	66,182	5,815	72,309	(313)
Police, Fire & Crime Commissioner	4,870	90	4,960	3,605	4,975	15	4,528	447	4,980	(5)
Central Costs	3,795	(239)	3,556	(12,632)	2,720	(837)	5,612	(2,892)	3,444	(725)
Sub total	81,806	(310)	81,496	49,298	79,691	(1,805)	76,322	3,369	80,733	(1,042)
Net expenditure	298,113	(744)	297,369	229,356	297,984	616	280,748	17,237	298,996	(1,011)
Transfer to/(from) earmarked reserves	(179)	744	565	551	565	0	(294)	859	(1,101)	1,666
Transfer to/(from) general reserve	(348)	0	(348)	(348)	(964)	(616)	(2,996)	2,032	(309)	(655)
Budget Requirement	297,586	0	297,586	229,559	297,586	(0)	277,456	20,130	297,586	(0)

6. Virement Analysis – Month 10

6.1 Virement Analysis – Summary

Line Ref:		Virements											Total	Line Ref:
		Police Officers	Police Staff	PCSO	Training	Other Employee Expenses	Premises	Transport	Supplies & Services	Third Party Payments	Income	Other Expenditure / (Income)		
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
	Virements over £250k requiring PFCC approval													
1	Budget Setting Investment	0	0	0	0	0	0	0	0	0	0	0	0	2
2	Budget Setting Saving	0	0	0	0	0	0	0	0	0	0	0	0	4
3	Collaboration	0	0	0	0	0	0	0	0	0	0	0	0	6
4	External Funding	566	0	0	0	36	0	0	5	0	(607)	0	0	8
5	Contingencies and Reserves	0	0	0	0	0	0	0	0	0	0	0	0	10
6	Budget Holder	0	0	0	0	0	0	0	0	0	0	0	0	12
7	Total virements over £250k requiring PFCC approval	566	0	0	0	36	0	0	5	0	(607)	0	0	13
	Virements not requiring PFCC approval													
8	Budget Setting Investment	1	0	0	0	14	33	0	(49)	0	0	0	0	15
9	Budget Setting Saving	0	0	0	0	0	0	0	0	0	0	0	0	17
10	Collaboration	0	0	0	0	0	0	0	0	0	0	0	0	19
11	External Funding	(51)	31	0	(3)	125	(2)	1	(11)	78	(361)	0	193	29
12	Contingencies and Reserves	0	(93)	0	0	32	0	0	(12)	0	0	(30)	103	35
13	Budget Holder	0	(11)	0	0	62	0	0	251	0	(300)	(1)	0	41
14	Total virements not requiring PFCC approval	(50)	(73)	0	(3)	232	31	1	179	78	(661)	(31)	297	42
15	Total all virements	516	(73)	0	(3)	268	31	1	184	78	(1,268)	(31)	297	43

6.2 Virement Analysis – Detail

Table 1: Virements above £250,000 requiring approval from PFCC

Line Ref:	Virement Ref	Virement Type	Virement Description	Police Pay and Allowances	Police Staff Pay and Allowances	PCSO Pay	Training	Other Employee expenses	Premises	Transport	Supplies and Services	Third Party Payments	Income	Other Expenditure / (Income)	Contribution to / (from) Earmarked Reserves	Total virement	Reason for Virement	
				£	£	£	£	£	£	£	£	£	£	£	£	£		
1	1	Budget Setting Investment															0	
2	Sub Total Budget Setting - Investment virements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	2	Budget Setting Saving															0	
4	Sub Total Budget Setting - Saving virements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	3	Collaboration															0	
6	Sub Total Collaboration virements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	4	External funding	Creation of ERSOU Regional Organised Crime Unit Income/Expenditure Budgets for Essex officer contribution	566,032	12			35,588		146	5,051		(606,829)				0	Creation of ERSOU Regional Organised Crime Unit Income/Expenditure Budgets for Essex officer contribution
8	Sub Total External funding virements			566,032	12	0	0	35,588	0	146	5,051	0	(606,829)	0	0	0	0	
9	5	Contingencies and Reserves															0	
10	Sub Total Contingencies/Reserves virements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	6	Budget Holder															0	
12	Sub Total Budget Holder virements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Total Virements requiring Approval			566,032	12	0	0	35,588	0	146	5,051	0	(606,829)	0	0	0	0	

- A review of the virement in the above table and the PFCC decision sheet is to be completed at the Performance and Resources Board on 27th February.

7. Reserves

7.1 Detail Reserve Analysis

Earmarked Reserves and Provisions - Opening and Closing Balances						
Reserve	1st April 2019 - Opening Balance	Contribution 2019/20	Allocation 2019/20	31st January 2020 - Closing Balance	Forecast Year End Balance	Comment
Reserves held by Essex Police but managed as third party reserves						
Leased Property Dilapidation & Maintenance	£0.710m			£0.710m	£0.000m	Reserve for multi occupancy building for property maintenance.
Proceeds of Crime Act	£0.737m	£1.827m	(£0.101m)	£2.463m	£2.463m	POCA Reserve holds receipts received through the Asset Recovery Incentive Scheme to fund crime reduction related expenditure.
Forfeiture Monies Reserve	£0.031m	£0.141m	(£0.062m)	£0.110m	£0.110m	Forfeiture Monies Reserve holds funds transferred from the Misuse of Drugs Act Seizures Fund.
Total	£1.478m	£1.968m	(£0.163m)	£3.283m	£2.573m	
Project Reserves						
7Forces Collaboration Reserve	£0.035m		(£0.035m)	£0.000m	£0.000m	A small underspend was carried forward into 2018/19 to help fund 7Forces activity, but was not required for use in 2018/19 and has been carried forward to 2019/20 to offset forecast overspends.
Total	£0.035m	£0.000m	(£0.035m)	£0.000m	£0.000m	
Ringfenced Reserve						
Restructuring Reserve	£0.440m		(£0.186m)	£0.254m	£0.254m	Reserve to help fund future years restructuring costs (Redundancies, LGPS Financial Strain and relocation expenses). Allocations during 2019/20 are for excess travel costs. Funds of £143k allocated at 2019/20 budget setting for Crime & Public Protection Investigation Hubs redundancy calculations are no longer required and have been returned to the reserve.
Total	£0.440m	£0.000m	(£0.186m)	£0.254m	£0.254m	
Operational Reserves						
Specials Constabulary Reserve	£0.119m	£0.093m	(£0.067m)	£0.145m	£0.145m	Reserve to fund ongoing (non-pay) activities associated with the growth of the Special Constabulary. Additional contribution of £93k represents 2019/20 pay underspend and will be used to support 2020/21 activities. No further call on this reserve expected in 2019/20.
Transformation Reserve	£0.659m	£0.100m	(£0.283m)	£0.476m	£0.399m	Reserve to help fund the one-off costs of implementing the IT, Estates and ECFRS Transformation Strategies.
Major Operational Reserve	£1.500m			£1.500m	£1.500m	It is good practice to hold a reserve for dealing with major incidents that will not be reimbursed by the Home Office e.g. Colchester murders, Operation Henley. These reserves are typically 1% of the force budget. 1% of the 2019/20 force budget is £3m.
Operational Transformational Reserve (OTR)	£1.736m		(£0.685m)	£1.051m	£0.681m	OTR report is submitted to OPFCC Performance and Resources Board on a quarterly basis.
PEQF Reserve	£0.000m	£0.218m		£0.218m	£0.218m	PEQF mobilisation costs to be used within 2020/21 for the introduction of the new PEQF training programme.
Future Capital Funding	£1.255m			£1.255m	£2.100m	Agreed as part of 2018/19 budget setting to fund capital programme and avoid future cost of borrowing plus Chelmsford PS works and Police Officer number uplift IT requirement.
Total	£5.269m	£0.411m	(£1.035m)	£4.645m	£5.043m	
OPFCC Carry Forward Reserves						
2018/19 to 2019/20	£0.332m		(£0.332m)	£0.000m	£0.000m	£332k for OPCC grants are carried forward to 2019/20.
Total	£0.332m	£0.000m	(£0.332m)	£0.000m	£0.000m	
Total Revenue Earmarked Reserves	£7.554m	£2.380m	(£1.751m)	£8.183m	£7.871m	
Provisions						
Legal Claims Provision	£0.794m		(£0.060m)	£0.734m	£0.000m	Provision to fund the cost of one-off commitments for legal claims (Allard & Ors v Devon & Cornwall Constabulary).
Insurance Provision	£2.580m			£2.580m	£2.900m	Provision to fund insurance claims expenditure for motor, employers liability and public liability claims.
Total	£3.374m	£0.000m	(£0.060m)	£3.314m	£2.900m	
General Reserve						
General Reserve	£8.878m	£1.876m		£10.754m	£10.754m	The 2019/20 General Reserve opening balance is £8.9m following a £0.3m contribution identified at budget setting to fund delivery of the Estates Strategy. This represents 3% of the 2019/20 force budget of £297.6m, as agreed at the March Strategic Board. The PFCC has agreed for the use of the General Reserve during 2019/20 to meet operational pressures if required, following a £373k underspend in 2018/19. The in-year contribution to the General Reserve assumes that funding will be received from the Home Office to meet the cost of Op Melrose.
Total Revenue Reserves and Provisions	£19.806m	£4.256m	(£1.811m)	£22.251m	£18.625m	

7.2 Transformation Reserve

2019/20 Transformation Reserve						
Items Approved	Opening Balance (Note 1)	Allocations to 31 January	Balance to be allocated	In-Year Forecast	Year End Balance	Actuals to 31 January
	£	£	£	£	£	£
Estates - Disposal Fees	162,682	(162,682)	0	162,682	0	159,412
Op. Javelin (Note 1)	112,530	(24,944)	87,586	15,000	72,586	1,173
Estates - Enabling Projects - decamp	95,873	(10,613)	85,260	35,000	60,873	10,350
IT Transformation	204,730	(16,508)	188,222	53,701	151,029	16,508
Joint Fleet Consultancy - ECFRS (Note 1)	50,056	(50,056)	0	75,000	0	32,298
Arlingclose	15,000	0	15,000	0	15,000	0
Transport Services - Dashcams	0	100,000	100,000	0	100,000	0
Transport Services - Telematics	17,933	(17,933)	0	17,933	0	17,933
Total	658,804	(182,736)	476,068	359,316	399,488	237,674

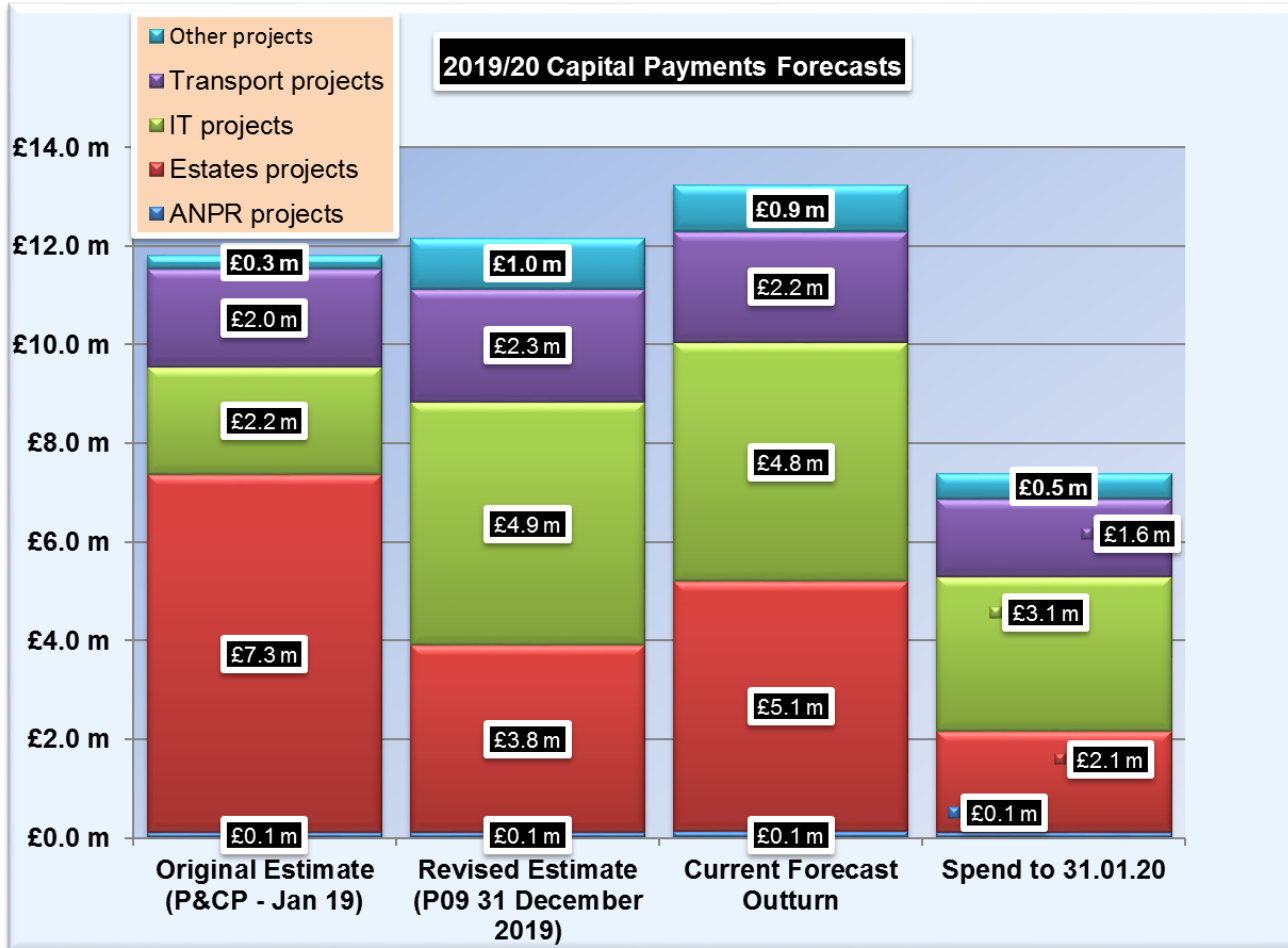
Note 1: The opening balance for Op Javelin has been adjusted by £25k to reflect a transfer to fund the joint fleet consultancy work with ECFRS.

7.3 Op Sceptre Financial Summary

Op Sceptre Financial Summary							
	Government Grant	Spend to Date	Forecast Spend	Forecast Income (Full Year)	Forecast Income (Qtr 2)	Income Received to Date	Notes
	£	£	£	£	£	£	
Op Sceptre	1,780,541	1,153,210	1,780,541	1,780,541	1,149,519	108,695	Q3 return submitted

8. Capital

8.1 Capital Expenditure Forecast



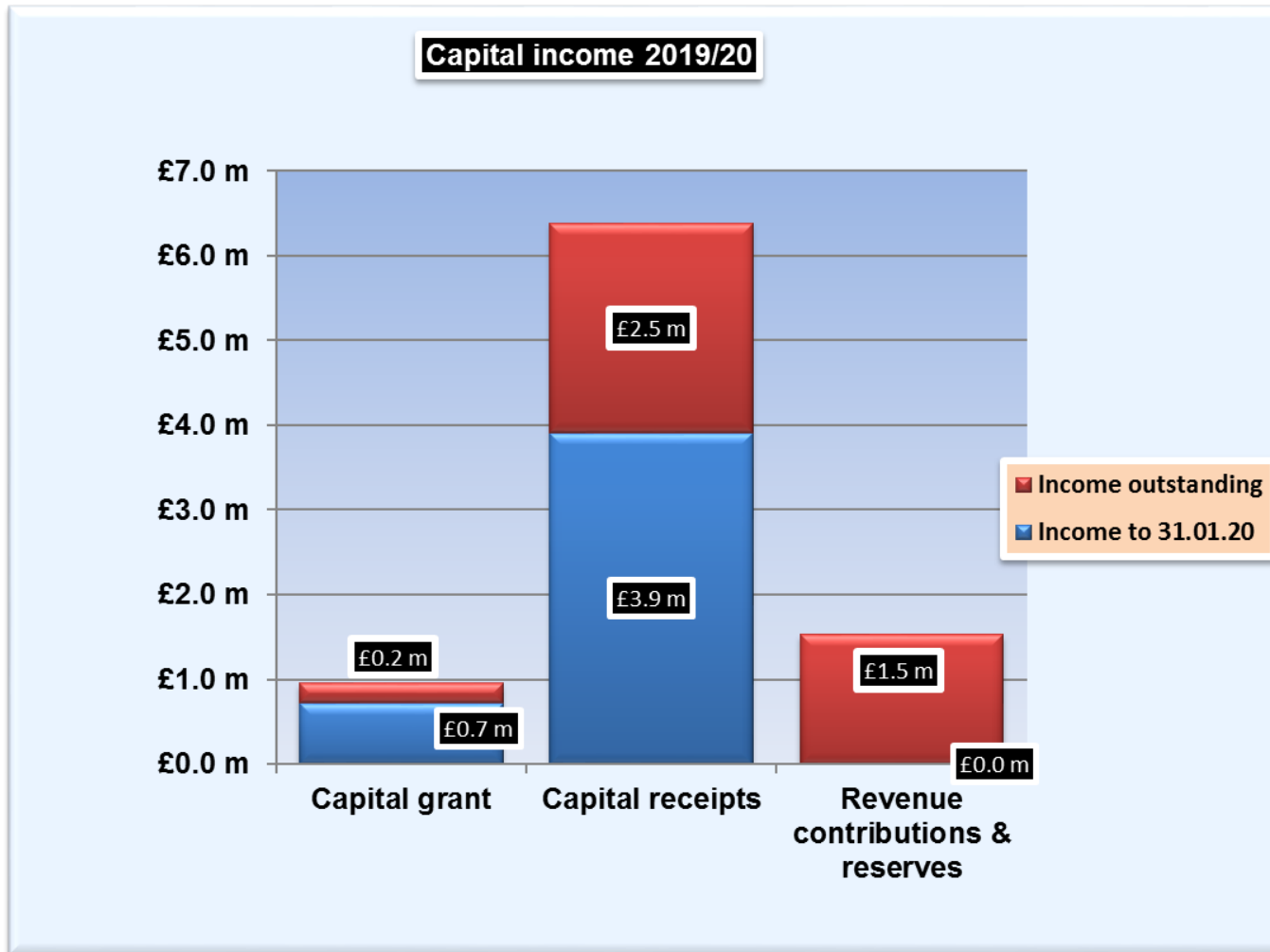
- Capital expenditure to date was **£7.4m** at 31 January 2020.
- In-year forecast capital expenditure is **£13.2m**, a net increase of **£1.1m** over the forecast reported at 31 December 2019 (Month 09).
- The forecast increase mainly reflects: (i) payments slippage from 19/20 to 20/21, (ii) Property purchases for Operations Dagenham and Ametrine

8.2 Movement in Capital Reserve Forecast

Movement in Capital Reserves From P09 December 2019

Project	Area	£000 Increase / (Decrease)	Reason
2019/20 Period 09 @ 31 December 2019		(4,032)	Latest Forecast Reserves Balance at 31 March 2020 (Approved Projects only)
(i) Movement in Capital Payments			
London Gateway and Purfleet Docks *	ANPR	21	Installation Works
Property Purchases	ESTATES	1,438	Operations Ametrine and Dagenham
Capitalised Maintenance Programme	ESTATES	(193)	Payments slippage to 2020/21
Disposals Reprovision Phase 1	ESTATES	27	Additional spend to forecast
Infrastructure Technical Refresh	IT	(72)	Payments slippage to 2020/21
Airwave Radio Replacement	IT	(34)	Payments slippage to 2020/21
FIM Phase 3	IT	27	Additional spend to forecast
SCD Technical Equipment	OTHER	29	POCA Funded. Moved from 2020/21
Body Armour Replacement	OTHER	(118)	Payments slippage to 2020/21
Marine Unit - Rigid Inflatable Boat	TRANSPORT	(55)	Payments slippage to 2020/21
		1,070	Total Payments Forecast Movement
(ii) Movement in Capital Income			
External Sources *	ANPR	(21)	NCTPHQ Funded
		(21)	Total Income Movement
2019/20 Period 10 @ 31 January 2020		(2,983)	Latest Forecast Reserves Balance at 31 March 2020 (Approved Projects only)

8.3 Capital Income



- At 31 January 2020 there have been four property disposals, one overage receipt and three covenant receipts. The latest capital receipts target of **£6.4m** takes account of 8 properties in total forecast for disposal by 31 March 2020.
- At 31 January 2020 **£0.7m** of the **£1.0m** Home Office capital grant has been received. Additional funding of **£1.6m** is being provided from revenue contributions and external sources, including a **£1m** to assist with funding the capital programme and the avoidance of borrowing costs this year.

8.4 Projection of Capital Reserves – Cashflow Profile

	Quarter 1 Actual £000	Quarter 2 Actual £000	Oct-19 Actual £000	Nov-19 Actual £000	Dec-19 Actual £000	Jan-20 Actual £000	Feb-20 Forecast £000	Mar-20 Forecast £000	TOTAL Forecast £000
Opening balance of capital reserves	(7,324)	(23,177)	(23,074)	(21,331)	(20,480)	(20,291)	(19,906)	(18,897)	(7,324)
Capital spend in year	1,265	2,126	1,795	1,100	724	385	1,779	4,061	13,235
Annual grant from the Home Office	(239)	(239)	-	(239)	-	-	(239)	-	(956)
Property disposals	(1,533)	(1,784)	(52)	(10)	(535)	-	-	(2,472)	(6,386)
Revenue Contribution	-	-	-	-	-	-	(378)	(1,000)	(1,378)
External Funding	-	-	-	-	-	-	(153)	(21)	(174)
Closing balance of capital reserves	(7,831)	(23,074)	(21,331)	(20,480)	(20,291)	(19,906)	(18,897)	(18,329)	(2,983)

- Capital spend in year shows payments on approved 2019/20 projects and earlier years approved projects only.
- There have been four property disposal up to 31 January 2020 for Epping Police Station, Maldon Police Station, La Plata Grove and Moreton Police House, plus a deposit received for the former Harlow Dogs site and a receipt for Saffron Walden overage. There have been three receipts for the covenants for Police House, Dunmow Road, Takeley, 18 Rectory Road, Colchester and 2 La Plata Grove. Latest capital receipts forecast is based on the disposal of eight properties.
- Revenue contributions of £1m agreed at budget setting to fund capital programme and avoid future cost of borrowing, and £0.4m for IT equipment.
- External Funding is from the Home Office in relation to tackling knife crime and tasers and NCTPHQ funding for ANPR installation works.

Appendices to Revenue Report 2019/20 – Month 10

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9. APPENDIX A – Detail Revenue Report

POLICE & CRIME COMMISSIONER FOR ESSEX REVENUE REPORT 2019/20 Month 10

	Original Budget	Current Year Virements	Current Budget	Actuals to Date	Forecast Outturn	Variance - Over / (Under) Spend
	£000	£000	£000	£000	£000	£000
Employees						
Police Pay and Allowances	167,631	1,988	169,619	141,627	173,256	3,638
Police Staff Pay and Allowances	83,260	682	83,942	63,442	79,408	(4,534)
PCSO Pay	2,951	500	3,451	2,895	3,495	44
Operational Performance	340	(231)	109	0	109	0
Police Officer Overtime	4,488	1,323	5,811	5,364	6,337	527
Police Officer Bank Holiday Overtime	1,715	(96)	1,619	1,527	1,447	(172)
Police Staff Agency	96	254	350	348	485	135
Police Staff and PCSO Overtime	821	476	1,296	1,178	1,394	97
Pensions (Ill Health / Medical)	4,520	0	4,520	3,582	3,884	(636)
Training	1,457	(151)	1,306	1,204	1,443	138
Employee Expenses (e.g. Severance)	372	179	551	769	568	17
Associated Police Pay e.g. Acting Up, A/L loss of pay	746	267	1,012	852	1,081	69
Employees Sub Total	268,396	5,189	273,585	222,788	272,907	(678)
Premises	11,075	99	11,174	9,309	11,477	303
Transport	6,334	(129)	6,205	5,640	6,546	341
Supplies and Services						
Forensic Costs	2,815	58	2,874	2,432	3,256	383
Communications & Technology	12,757	869	13,627	11,431	12,757	(870)
Uniforms & Laundry	552	157	709	485	699	(10)
Medical related expenditure	2,389	77	2,466	2,461	2,675	209
Office Equipment, Furniture & Materials	714	43	758	566	862	104
Custody Costs	476	(9)	467	393	545	77
PCC Grants	3,378	2,536	5,913	5,181	5,913	0
Insurance Contribution	1,300	0	1,300	1,058	1,400	100
Specialist/Operational Supplies & Services	6,333	1,263	7,596	4,733	7,543	(53)
Revenue Consequences of Capital	1,712	(873)	838	0	275	(563)
Supplies & Services Sub Total	32,426	4,121	36,547	28,740	35,925	(623)
Third Party Payments	5,713	352	6,065	5,202	7,975	1,910
In-Year Investments	3	594	597	0	0	(597)
In-Year Savings	63	(63)	0	0	0	0
Gross Operating Expenditure	324,011	10,162	334,173	271,679	334,830	657
Income	(27,951)	(10,876)	(38,827)	(28,955)	(38,667)	160
Net Cost of Services	296,060	(713)	295,346	242,724	296,163	817
Other Expenditure / (Income)						
Interest (Receivable) / Payable	(76)	(1)	(77)	(137)	(156)	(79)
Cost of the disposal of fixed assets	30	(30)	0	0	0	0
Capital & Other Adjustments	2,100	0	2,100	(13,231)	1,978	(122)
Budget carry forwards	0	(432)	(432)	(332)	(432)	0
Earmarked reserves	(179)	1,177	998	883	998	0
	1,875	713	2,588	(12,817)	2,387	(201)
Net Expenditure	297,934	0	297,934	229,907	298,550	616
Contribution to/(from) General Balance	(348)	0	(348)	(348)	(964)	(616)
BUDGET REQUIREMENT	297,586	0	297,586	229,559	297,586	0

10. APPENDIX B – Police Objective Analysis – Level 2

Revenue Monitoring Report - Police Objective Analysis format							2018/19	Forecast
Quarter 3 (up to the end of January) 2019/20							Outturn	Variance to 18/19 Outturn
	Provisional Original Budget	Reclassifications and virements	Current Budget	Actuals to date	Forecast Outturn	Forecast Variance Over / (Under) Spend		
	£000	£000	£000	£000	£000	£000	£000	£000
Neighbourhood Policing	71,304	897	72,201	61,872	72,379	178	68,605	3,774
Specialist Community Liaison	4,645	365	5,011	3,684	4,712	(299)	3,132	1,580
Command Team & Support Overheads	4,202	401	4,604	2,648	3,907	(697)	3,397	510
Local Policing	80,152	1,664	81,815	68,205	80,998	(817)	75,133	5,864
Front Desk	1,173	(8)	1,165	942	1,117	(48)	1,172	(55)
Central Communications Unit	21,569	176	21,745	16,978	20,579	(1,166)	20,428	151
Command Team & Support Overheads	797	5	802	1,201	1,407	605	971	436
Dealing with the Public	23,539	173	23,712	19,121	23,103	(609)	22,571	532
Custody	8,067	(22)	8,044	6,769	8,118	74	8,751	(633)
Police Doctors, Nurses & Surgeons	1,830	(0)	1,829	1,803	1,852	23	1,782	70
Criminal Justice	4,071	248	4,319	3,186	3,830	(489)	3,877	(47)
Police National Computer	529	0	529	312	478	(51)	537	(59)
Coroner Assistance	103	0	103	50	100	(3)	(210)	310
Property Officers	549	(4)	545	457	547	2	528	19
Command Team & Support Overheads	304	(0)	304	351	414	110	177	237
Criminal Justice Arrangements	15,452	221	15,673	12,929	15,339	(334)	15,441	(103)
Traffic Units	7,613	(677)	6,936	6,112	7,236	300	6,382	854
Vehicle Recovery	14	(6)	8	(79)	(116)	(124)	(272)	156
Casualty Reduction Partnership	58	(78)	(20)	(29)	(189)	(169)	(172)	(17)
Command Team & Support Overheads	207	240	447	62	385	(62)	0	385
Road Policing	7,892	(522)	7,370	6,066	7,315	(55)	5,938	1,377
Command Team & Support Overheads	1,834	448	2,282	2,310	2,481	199	2,676	(195)
Air Operations	1,422	0	1,422	1,768	1,734	312	1,559	175
Specialist Terrain	249	1	250	251	301	51	2	299
Dogs Section	1,394	9	1,403	1,303	1,565	163	1,550	15
Advanced Public Order	3,621	(43)	3,578	3,891	6,128	2,550	2,653	3,475
Airports & Ports Policing	(593)	(136)	(729)	(992)	(789)	(60)	(620)	(169)
Firearms Unit	5,109	219	5,328	4,883	6,227	898	5,442	785
Civil Contingencies & Planning	254	106	360	302	338	(22)	466	(128)
Operational Support	13,289	605	13,894	13,716	17,985	4,091	13,729	4,257
Command Team & Support Overheads	346	(33)	313	243	327	14	157	170
Intelligence Analysis/Threat Assessments	1,898	423	2,321	2,881	3,574	1,253	1,490	2,084
Intelligence Gathering	8,109	(830)	7,279	4,900	5,902	(1,377)	8,764	(2,862)
Intelligence	10,353	(441)	9,912	8,024	9,803	(109)	10,411	(608)
Command Team & Support Overheads	1,290	626	1,916	177	1,774	(142)	717	1,057
Major Investigations Unit	5,175	(199)	4,976	4,518	5,091	115	5,419	(328)
Economic Crime	2,391	(1,768)	623	159	506	(117)	2,072	(1,566)
Specialist Investigation Units	197	(149)	48	52	62	14	58	4
Serious & Organised Crime Unit	1,994	(269)	1,724	1,993	1,674	(50)	1,703	(29)
Local Investigation/Prisoner Processing	11,408	95	11,503	9,999	11,869	366	10,801	1,068
Cyber Crime	494	(64)	430	174	383	(46)	276	107
Investigations	22,948	(1,729)	21,219	17,071	21,359	139	21,046	313
Witness Protection (Adult and Child)	102	0	102	1	1	(102)	69	(68)
Protecting Vulnerable People (PVP)	27,138	(141)	26,997	22,047	26,475	(522)	24,528	1,947
Monitoring Dangerous and Repeat Offenders	2,228	(202)	2,026	2,222	2,654	628	2,587	67
Command Team & Support Overheads	1,394	38	1,432	1,142	1,355	(76)	1,426	(71)
Public Protection	30,862	(305)	30,557	25,412	30,485	(72)	28,610	1,875
Scenes of Crime Officers	2,642	(16)	2,626	2,316	2,755	128	2,019	736
External Forensic Costs	2,723	52	2,775	2,390	3,158	383	2,548	610
Fingerprint	1,225	(346)	878	1,174	707	(171)	1,260	(553)
Photographic Image Recovery	398	(53)	346	185	313	(32)	143	170
Other Forensic Costs	2,514	(53)	2,461	1,382	2,410	(51)	3,067	(657)
Command Team & Support Overheads	41	(0)	40	1	45	5	0	45
Investigative Support	9,543	(416)	9,127	7,448	9,388	261	9,038	351
Secondments	(75)	76	1	(22)	(81)	(82)	(10)	(71)
Counter Terrorism/Special Branch	2,220	159	2,379	1,865	2,287	(91)	2,380	(93)
NPCC Projects / Initiatives	134	81	214	225	313	99	290	23
Other National Policing Requirements	0	0	0	0	0	0	(152)	152
National Policing	2,278	316	2,594	2,067	2,519	(75)	2,509	11
Human Resources	4,253	332	4,584	3,867	4,441	(143)	3,366	1,075
Finance	2,079	(21)	2,058	1,971	2,140	83	1,881	259
Legal Services	828	534	1,363	786	1,324	(39)	2,439	(1,115)
Fleet Services	6,665	(276)	6,389	5,700	6,612	224	5,524	1,088
Estates	12,296	(255)	12,042	9,583	11,815	(227)	11,288	527
Information Communication Technology	21,715	(387)	21,329	17,306	20,346	(982)	19,084	1,262
Professional Standards	2,041	(12)	2,029	2,315	2,229	200	1,849	380
Press & Media	1,423	149	1,572	1,312	1,590	18	1,469	121
Performance Review/Corporate Development	4,494	279	4,773	3,731	4,641	(132)	4,110	531
Procurement	931	(193)	738	288	860	122	445	415
Training	8,266	(202)	8,064	6,167	7,951	(113)	7,648	303
Administration Support	4,469	(49)	4,420	2,055	4,212	(208)	3,525	687
Force Command	1,712	4	1,716	1,421	1,824	108	1,753	71
Support to Associations & Trade Unions	376	(48)	328	319	161	(167)	223	(62)
Social Club Support & Force Band	24	(21)	3	18	1	(2)	3	(2)
Insurance/Risk Management	1,571	3	1,574	1,487	1,848	274	1,575	273
Support Functions	73,142	(162)	72,980	58,326	71,997	(983)	66,182	5,815
PFCC - Cost of the Democratic Process	189	0	189	173	189	0	191	(2)
PFCC - Office of the Police Crime Commissioner	1,054	39	1,093	836	1,108	15	1,334	(226)
PFCC - Commissioned Services	3,626	52	3,677	2,595	3,678	0	3,003	675
Police, Fire & Crime Commissioner	4,870	90	4,960	3,605	4,975	15	4,528	447
Revenue Contribution to Capital	1,600	0	1,600	0	1,478	(122)	286	1,192
Capital Financing	424	(121)	303	(13,368)	224	(79)	369	(145)
Pensions & Exit Costs	1,771	(118)	1,653	735	1,018	(636)	4,957	(3,939)
Central Costs	3,795	(239)	3,556	(12,632)	2,720	(837)	5,612	(2,892)
Transfer to/(from) earmarked reserves	(179)	744	565	551	565	0	(294)	859
Transfer to/(from) general reserve	(348)	0	(348)	(348)	(964)	(616)	(2,996)	2,032
Grand Total	297,586	0	297,586	229,559	297,586	(0)	277,456	20,130

11. APPENDIX C – Virement Analysis – Other Virements

Table 2: Other Virements

Line Ref.	Virement Ref	Virement Type	Virement Description	Police Pay and Allowances	Police Staff Pay and Allowances	PCSO Pay	Training	Other Employee expenses	Premises	Transport	Supplies and Services	Third Party Payments	Income	Other Expenditure / (Income)	Contribution to/(from) Earmarked Reserves	Total virement
				£	£	£	£	£	£	£	£	£	£	£	£	£
14	7	Budget Setting Investment	Revenue consequences one-off budget for Chelmsford Refurbishment Project	1,459				14,141	32,943		(48,543)					0
15	Sub Total Budget Setting - Investment virements			1,459	0	0	0	14,141	32,943	0	(48,543)	0	0	0	0	0
16	8	Budget Setting Saving														0
17	Sub Total Budget Setting - Saving virements			0	0	0	0	0	0	0	0	0	0	0	0	0
18	9	Collaboration														0
19	Sub Total Collaboration virements			0	0	0	0	0	0	0	0	0	0	0	0	0
20	10	External funding	Q1 POCA ARIS Income										(193,453)		193,453	0
21	11	External funding	Op Sceptre knife arch additional funding					16,000					(16,000)			0
22	12	External funding	Partnership income from Parish and Twon councils to fund officer overtime	5,167				33,976					(39,143)			0
23	13	External funding	Realignment of Income and Expenditure for Stansted Airport policing January 2019	(186,615)	1,294		(2,507)	(26,936)	(2,065)	(700)	5,825	2,856	208,848			0
24	14	External funding	2019/20 Activity A additional income from ECC re safer roads	16,251				83,749					(100,000)			0
25	15	External funding	Agreed contribution to Safer Roads Partnership of court costs									75,000	(75,000)			0
26	16	External funding	Realignment Counter Terrorism Grant								(17,689)		17,689			0
27	17	External funding	Realignment of Op Magenta budget to correct categories	114,187	6,425			17,734		192	314		(138,852)			0
28	18	External funding	Create income budget for seconded staff		23,668					1,465	59		(25,192)			0
29	Sub Total External funding virements			(51,010)	31,387	0	(2,507)	124,523	(2,065)	957	(11,491)	77,856	(361,103)	0	193,453	0
30	19	Contingencies and Reserves	Transfer to reserve of pay underspend from Specials growth programme to fund 2020/21 activities		(93,154)										93,154	0
31	20	Contingencies and Reserves	Fund excess travel from Restructure and Relocation reserve					20,000							(20,000)	0
32	21	Contingencies and Reserves	Reallocated Asset Disposal Costs to Estates									30,000	(30,000)			0
33	22	Contingencies and Reserves	Fund RPU Ops/investigations from infrastructure fund					12,000			(12,000)					0
34	23	Contingencies and Reserves	Reversal Op Ullage - use of forfeitures reserve from month 9									(30,000)			30,000	0
35	Sub Total Contingencies/Reserves virements			0	(93,154)	0	0	32,000	0	0	(12,000)	0	0	(30,000)	103,154	0
36	24	Budget Holder	Funding Agency placements from established vacancies		(11,392)			11,809			(417)					0
37	25	Budget Holder	Realign recruitment advertising and Force marketing to optimise outputs					50,000			(50,000)					0
38	26	Budget Holder	Create apprenticeship legal advice budget and associated 7F recharges								75,000		(75,000)			0
39	27	Budget Holder	Create 7 force Procurement team legal advice budget and 7F recharge								225,000		(225,000)			0
40	28	Budget Holder	Bank charges overspend funded from investment income surplus								1,035		(1,035)			0
41	Sub Total Budget Holder virements			0	(11,392)	0	0	61,809	0	0	250,618	0	(300,000)	(1,035)	0	0
42	Total of Other Virements			(49,551)	(73,159)	0	(2,507)	232,473	30,878	957	178,584	77,856	(661,103)	(31,035)	296,607	0
43	Grand Total all Virements			516,481	(73,147)	0	(2,507)	268,061	30,878	1,103	183,635	77,856	(1,267,932)	(31,035)	296,607	0

12. APPENDIX D – Detail Reserves Analysis

Line Ref.		2019/20			2020/21			2021/22			2022/23			2023/24			2024/25			Ref:	Notes
		Outturn @ 31/3/19 (£m)	Forecast @ 1/4/19 (£m)	Forecast Movements @ 31/3/20 (£m)	Forecast @ 31/3/20 (£m)	Forecast @ 1/4/20 (£m)	Forecast Movements @ 31/3/21 (£m)	Forecast @ 31/3/21 (£m)	Forecast @ 1/4/21 (£m)	Forecast Movements @ 31/3/22 (£m)	Forecast @ 31/3/22 (£m)	Forecast @ 1/4/22 (£m)	Forecast Movements @ 31/3/23 (£m)	Forecast @ 31/3/23 (£m)	Forecast @ 1/4/23 (£m)	Forecast Movements @ 31/3/24 (£m)	Forecast @ 31/3/24 (£m)	Forecast @ 1/4/24 (£m)	Forecast Movements @ 31/3/25 (£m)		
	Specific Revenue Reserves																				
	Reserves held but managed as third party reserves																				
1	Leased Property Dilapidations Reserve Original	0.2	0.2	(0.2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Leased Property Dilapidation & Maintenance Reserve	0.5	0.5	(0.5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	POCA income	0.8	0.8	1.7	2.5	2.5	(0.5)	2.0	2.0	(0.4)	1.6	1.6	1.3	2.9	2.9	(0.2)	2.7	2.7	(0.1)	2.6	
4	Forfeiture Monies Reserve	-	-	0.1	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	
5	Reserves held but managed as third party reserves Total	1.5	1.5	1.1	2.6	2.6	(0.5)	2.1	2.1	(0.4)	1.7	1.7	1.3	3.0	3.0	(0.2)	2.8	2.8	(0.1)	2.7	
	Project Reserves																				
6	7Forces Collaboration Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Eastern Region Special Operations Unit (ERSOU) Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Athena Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Project Reserves Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Legal Cases Reserves																				
10	Legal Claims Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Legal Cases Reserves Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Ring-fenced Reserves																				
12	Restructuring Reserve	0.5	0.4	(0.1)	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	
13	Ring-fenced Reserves Total	0.5	0.4	(0.1)	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	0.3	-	0.3	
	Operational Reserves																				
14	Estates Improvement Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	Recruitment Uplift Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Specials Constabulary Reserve	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	
17	Transformation Reserve	0.6	0.6	(0.2)	0.4	0.4	(0.3)	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	
18	Major Operational Reserve	1.5	1.5	-	1.5	1.5	-	1.5	1.5	-	1.5	1.5	-	1.5	1.5	-	1.5	1.5	-	1.5	
19	Operational Transformational Reserve (OTR)	1.7	1.7	(1.0)	0.7	0.7	(0.6)	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	0.1	-	0.1	
20	Future Capital Funding	1.3	1.3	1.4	2.7	2.7	(2.7)	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	PEQF Reserve	-	-	0.2	0.2	0.2	(0.2)	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Operational Reserves Total	5.2	5.2	0.4	5.6	5.4	(3.6)	1.8	1.8	-	1.8	1.8	-	1.8	1.8	-	1.8	1.8	-	1.8	
23	Specific Revenue Reserves	7.2	7.1	1.4	8.5	8.5	(4.3)	4.2	4.2	(0.4)	3.8	3.8	1.3	5.1	5.1	(0.2)	4.9	4.9	(0.1)	4.8	
24	Carry Forwards Reserve - OPFCC	0.3	0.3	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Carry Forwards Reserve - Chief Constable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Total Revenue Earmarked Reserves	7.5	7.4	1.1	8.5	8.5	(4.3)	4.2	4.2	(0.4)	3.8	3.8	1.3	5.1	5.1	(0.2)	4.9	4.9	(0.1)	4.8	
28	General Reserve	9.2	8.9	1.9	10.8	10.8	-	10.8	10.8	-	10.8	10.8	-	10.8	10.8	-	10.8	10.8	-	10.8	
29	GR as % of net revenue expenditure	3.3%			3.6%			3.4%			3.3%			3.3%			3.2%			3.2%	
30	Total Revenue Reserves	16.7	16.3	3.0	19.3	19.3	(4.3)	15.0	15.0	(0.4)	14.6	14.6	1.3	15.9	15.9	(0.2)	15.7	15.7	(0.1)	15.6	
	Specific Capital Reserves																				
31	Usable Capital Receipts	6.1	6.1	(5.8)	0.3	0.3	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Unfunded capital expenditure (internal resources)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Long term liabilities																				
33	Capital Grants - receipts in advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Total Capital Reserves	6.1	6.1	(5.8)	0.3	0.3	(0.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Usable Provisions																				
35	Insurance (for known outstanding claims)	2.6	2.6	0.3	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	
36	Legal Claims	0.8	0.8	(0.8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Restructuring (for known redundancies @ 31.03)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Total Usable Provisions	3.4	3.4	(0.5)	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	2.9	-	2.9	
39	Grand Total - Reserves and Provisions	26.2	25.8	(3.3)	22.5	22.5	(4.6)	17.9	17.9	(0.4)	17.5	17.5	1.3	18.8	18.8	(0.2)	18.6	18.6	(0.1)	18.5	
40	Internal Borrowing on past capital projects	(6.6)	(6.6)	0.5	(6.1)	(6.1)	0.5	(5.6)	(5.6)	0.5	(5.1)	(5.1)	0.5	(4.6)	(4.6)	0.5	(4.1)	(4.1)	0.5	(3.6)	
41	Reserves Financed by Cash	19.6	19.2	(2.8)	16.4	16.4	(4.1)	12.3	12.3	0.1	12.4	12.4	1.8	14.2	14.2	0.3	14.5	14.5	0.4	14.9	