

Performance and Resources Scrutiny Programme 2020/21

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

| | |
|---|---|
| Title of Report: | 2020/21 Month 10 Financial Monitoring Report |
| Agenda Number: | 3i) |
| Chief Officer | DCC Mills |
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| Report from: | Essex Police: Corporate Finance |
| Date of Meeting: | 25th February 2021 |
| Author on behalf of Chief Officer: | Richard Jones, Head of Business Partnering and Management Accounting |
| Date of Approval: | 24th February 2021 |

1.0 Purpose of Report

1.1 This report identifies the 2020/21 month 10 position for the Force.

2.0 Recommendations

2.1 To note the contents of the report. There are no virements required for approval.

2.2 To transfer £703k underspend of one-off revenue consequences of capital to the Transformation Reserve to allow expenditure to be incurred in 2021/22 – breakdown on paragraph 8.4.

3.0 Executive Summary

- 3.1 The latest forecast revenue underspend is **£1.789m**, following a £1.527m in-year transfer to the General Reserve for Op Melrose funding relating to 2019/20. This includes Home Office 2020/21 funding of £1m for Op Melrose, £1.463m for medical grade PPE expenditure (providing a 100% recovery of cost); £1.118m in relation to the COVID-19 Income Loss Recovery Scheme (providing a 59% recovery of lost income), and Op Talla recognition payments for Officers, Staff and PCSOs totalling £0.665m. This position is prior to the proposed transfer to the Transformation Reserve noted within the **Recommendations** and **Decisions Required** section of the report.
- 3.2 Following COG on the 10th February, approval was given to increase the March 2021 intake to 60 starters considering the current candidate pipeline, training capacity, budgetary position and the latest workforce information. The increase to the March intake will be reflected in the month 11 financial monitoring report and will not impact on the financial position for 2020/21.
- 3.3 The police officer strength forecast at end of January is **3,369 FTE** and at year end is **3,371 FTE**. The month 11 report will reflect the COG decision to increase the March 2021 intake to 60 starters, which will have no impact on the financial position for 2020/21.

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- 3.4 The Capital Reserve is forecast to be **£2.4m** deficit at year end.
- 3.5 The forecast capital expenditure is **£12.4m** and the forecast capital income from property disposals is **£8.2m**.

4.0 Introduction/Background

- 4.1 This report 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 in assessment of the in-year monitoring position.

15.0 Decisions Required by the Police, Fire and Crime Commissioner

- 15.1 There are no virements required for approval.
- 15.2 To transfer £703k underspend of one-off revenue consequences of capital to the Transformation Reserve to allow expenditure to be incurred in 2021/22 – breakdown on paragraph 8.4.

1. Executive Summary – 2020/21 – Month 10

£1.789m – Latest forecast revenue underspend. This includes Home Office 2020/21 funding of £1m for Op Melrose, Home Office funding of £1.463m for medical grade PPE expenditure providing a 100% recovery of cost, and £1.118m in relation to the COVID-19 Income Loss Recovery Scheme providing a 59% recovery of lost income.

3,369 FTE – Police Officer strength forecast at end of January and **3,371 FTE** Police Officer strength forecast at year end. The month 11 report will reflect the COG decision to increase the March 2021 intake to 60 starters, which will have no impact on the financial position for 2020/21.

£2.4m deficit - The forecast year end balance on the Capital Reserve.

£12.4m forecast capital expenditure and **£8.2m** forecast capital income

2. Revenue

2.1 Revenue Summary – 2020/21 – 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 | | | | | | | |
| <u>Police Officer Pay and Allowances</u> | | | | | | | |
| - Police Officer Pay and Allowances | 175,429 | 3,536 | 178,966 | 150,588 | 182,795 | 3,830 | 4 |
| - Overtime and Operational Performance | 6,045 | 1,595 | 7,640 | 6,468 | 8,079 | 439 | 9 |
| - Associated Police Pay | 1,060 | (127) | 933 | 958 | 1,244 | 311 | (21) |
| - In-Year Savings Shortfall/(Surplus) | (96) | 137 | 41 | 0 | 0 | (41) | 0 |
| - In-Year Investments | 4,721 | (4,721) | 0 | 0 | 0 | 0 | 0 |
| Police Officer Pay and Allowances | 187,159 | 420 | 187,579 | 158,014 | 192,118 | 4,539 | (7) |
| PCSO Pay and Allowances | 3,510 | 6 | 3,516 | 2,961 | 3,514 | (2) | 14 |
| <u>Police Staff Pay and Allowances</u> | | | | | | | |
| - Police Staff Pay & Allowances | 85,866 | (556) | 85,310 | 67,534 | 83,942 | (1,368) | (60) |
| - Police Staff Overtime and Agency | 1,022 | 1,061 | 2,082 | 1,721 | 2,263 | 181 | 5 |
| - In-Year Savings Shortfall/(Surplus) | (338) | 338 | 0 | 0 | 0 | 0 | 0 |
| - In-Year Investments | 1,199 | (856) | 344 | 0 | 48 | (296) | 8 |
| Police Staff Pay and Allowances | 87,749 | (13) | 87,736 | 69,255 | 86,252 | (1,483) | (48) |
| Pensions (Ill Health / Medical) | 4,506 | 0 | 4,506 | 3,539 | 4,347 | (160) | 0 |
| Training | 1,350 | (8) | 1,342 | 1,160 | 1,341 | (1) | (22) |
| Other Employee Expenses | 362 | 291 | 653 | 267 | 646 | (8) | 0 |
| Employees Total | 284,637 | 696 | 285,333 | 235,195 | 288,217 | 2,885 | (62) |
| Premises | 10,836 | (1,118) | 9,718 | 7,882 | 9,994 | 276 | 0 |
| Transport | 6,571 | (52) | 6,519 | 5,147 | 5,447 | (1,071) | (18) |
| <u>Supplies and Services</u> | | | | | | | |
| - Supplies and Services | 36,574 | 2,688 | 39,261 | 29,061 | 35,144 | (4,118) | (351) |
| - In-Year Investments | 1,384 | (1,208) | 176 | 0 | 14 | (162) | 0 |
| Supplies and Services | 37,958 | 1,480 | 39,437 | 29,061 | 35,158 | (4,280) | (370) |
| Third Party Payments | 6,584 | 2,798 | 9,382 | 6,617 | 9,200 | (182) | (28) |
| Income | (33,705) | (4,788) | (38,493) | (28,499) | (37,891) | 602 | 64 |
| Other Expenditure / (Income) | 33 | (30) | 3 | (6) | (16) | (19) | (4) |
| Capital and Other Adjustments | 2,205 | 12 | 2,217 | (1,595) | 2,217 | 0 | 0 |
| Net Expenditure | 315,118 | (1,001) | 314,116 | 253,803 | 312,327 | (1,789) | (400) |
| Contribution to/(from) Earmarked Reserves | (402) | (526) | (927) | (1,233) | (927) | 0 | 0 |
| Contribution to/(from) General Reserve | 0 | 1,527 | 1,527 | 1,527 | 3,316 | 1,789 | 400 |
| Budget Requirement | 314,716 | (0) | 314,716 | 254,098 | 314,716 | (0) | (0) |

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

- The overspend on Police Officer Pay is due to strength at the start of the year being 24.5 FTE more than budget and there being less leavers than budgeted throughout the year. Whilst intakes have been reprofiled to achieve a year end strength currently forecast at 3,371 FTE, timing and costing differences have added to the overspend.
- The overspend on Police Officer Overtime is based upon anticipated demand and expenditure profiles based on year to date activity levels, albeit this is an improving position from earlier in the year. This affects a number of commands with significant overspends for Criminal Justice £142k; Operational Policing £129k; LPA West £70k and LPA North £55k.
- The overspend on Associated Police Pay mainly relates to a forecast overspend of £218k for Temporary Duty Allowance following a significant increase to expenditure across each of the LPAs over the last quarter. A detailed review has been carried out by LPA senior management teams and HR to assess the level of expenditure and how the position can be mitigated over the remainder of the financial year.
- The underspend on Police staff pay predominantly results from there being 78 FTE vacancies above the 6% force wide average vacancy factor and delays in the recruitment of force growth posts.
- The underspend on Transport is due to a significant reduction in vehicle fuel costs as a result of the impact of COVID-19 on crime levels and associated use of fleet vehicles, as well as free fuel provided by BP during lockdown and lower fuel prices charged by service providers during the pandemic. There is also a significant underspend on force mileage and public transport expenditure resulting from the COVID-19 restrictions. The further element of the underspend is in relation to a remodelling of the motor insurance premium across the SEERPIC consortium, in the form of both a one-off forecast refund and the ongoing premium from 1 October 2020.
- The underspend on Supplies & Services is primarily due to revenue consequences underspends for the IT Technical Refresh approved project, the 7 Forces Digital Asset Management Systems which has been delayed until 2021/22, and slippage on other IT and Estates revenue consequences of capital. Communications & Technology underspends for decommissioned hardware & software support and IT maintenance contracts, and recovery of Op Talla PPE expenditure in financial year 2019/20 from the Home Office also contribute to the underspend position.
- The overspend on income is due to a shortfall on Mutual Aid Income based on known operations to date and an under recovery of income for HMCTS costs awarded for road traffic offences, Sale of Fixed Assets and L&D Training Fees resulting from the impact of COVID-19, partially offset by the COVID-19 Income Loss Recovery Scheme
- The contribution to the General Reserve is £1.789m (0.6% of the 2020/21 force budget), following a £1.527m in-year transfer to the General Reserve to reflect Op Melrose funding relating to expenditure incurred in financial year 2019/20. The General Reserve balance at the start of the 2020/21 financial year represents 2.95% of the 2020/21 force budget of £314.7m.

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 | (1.4) | Underspend |
| Police Officer Pay and Allowances | 0.0 | Includes 8 FTE net less leavers than previously forecast, offset by a movement in Kent recharges |
| Police Staff Pay and Allowances | (0.1) | Includes slippage in the recruitment of force funded growth posts and a movement in Kent recharges |
| Communications and Technology | (0.2) | Underspend in relation to IT hardware and software expenditure, some of which is the resulting impact from COVID on supplier lead times |
| Revenue Consequences of Capital | (0.1) | Programme delivery one-off slippage on force-wide IT projects |
| Month 10 Forecast Outturn Variance | (1.8) | Underspend |

Further Changes to Forecast Outturn anticipated in Month 11, including subject to approval item

| | | |
|---|-------|--|
| Revenue Consequences of Capital - Trf to Transformation Reserve | 0.7 | Decision required: Transfer of IT Projects 2020/21 one-off underspends to the Transformation Reserve, to be spent in 2021/22. Underspend resulting from slippage, recruitment delays, supplier inability to deliver within set deadlines and strategic intent to delay projects, due to other resourcing commitments on force priorities (para 7.4) |
| Pensions/Il Health (Medical) | (0.2) | Capital equivalent payments for two officers that were originally forecast for 2020/21 are now scheduled for April 2021 |

2.3 Op Melrose - Financial Summary

| Summary | 2019/20 Cost £ | 2020/21 Actuals as at 01/02/21 £ | 2020/21 Full Year Forecast £ | Grand Total Cost £ |
|--|--------------------|--|------------------------------------|-----------------------|
| OVERTIME | | | | |
| Officer Costs/Overtime | 372,657 | 42,115 | 68,323 | 440,980 |
| Staff & PCSO Overtime | 98,232 | 27,700 | 41,492 | 139,724 |
| Agency Staff | 10,094 | 170,838 | 170,838 | 180,932 |
| Seconded Officers | | | 117,149 | 117,149 |
| FORENSIC | | | | |
| Forensic | 97,603 | 94,235 | 94,235 | 191,838 |
| Pathology | 163,280 | | | 163,280 |
| Crime Scene Costs | 30,199 | | | 30,199 |
| TRAVEL/ACCOMMODATION | | | | |
| Hired Transport | 9,888 | 3,971 | 11,504 | 21,392 |
| Travel | 35,768 | 11,818 | 14,772 | 50,540 |
| Vietnam Trip | 49,975 | | | 49,975 |
| Accommodation/Meal Plans | 213,088 | 18,901 | 20,668 | 233,756 |
| MUTUAL AID | | | | |
| Mutual Aid/PSNI costs | 1,403,763 | (62,057) | (17,657) | 1,386,106 |
| OTHER | | | | |
| Equipment | 10,018 | (18) | (18) | 10,000 |
| Catering & subsistence | 30,448 | 5,717 | 7,822 | 38,270 |
| Interpreters costs | 64,867 | 22,224 | 47,224 | 112,091 |
| TSU Equip | 2,379 | | | 2,379 |
| IT | 29,136 | 8,754 | 8,754 | 37,890 |
| Other costs | 64,041 | 8,330 | 9,512 | 73,553 |
| THIRD PARTY CONTRIBUTIONS | | | | |
| Income from Police Care | (2,320) | | | (2,320) |
| Other Income e.g. Eurojust | (553) | (1,187) | (1,187) | (1,740) |
| ADJUSTMENTS | | | | |
| Less : 19/20 Essex Officer non recoverable costs | | (154,673) | (154,673) | (154,673) |
| Total Direct Costs | 2,682,563 | 196,668 | 438,758 | 3,121,322 |
| HOME OFFICE INCOME | | | | |
| Home Office Grant Received re 2019/2020 | (1,000,000) | | | (1,000,000) |
| Home Office Grant Received Aug 2020 | | (1,913,000) | (1,913,000) | (1,913,000) |
| Home Office Grant Received Oct 2020 | | (213,000) | (213,000) | (213,000) |
| Home Office Grant Received Jan 2021 | | (212,500) | (212,500) | (212,500) |
| Total Home Office Income | (1,000,000) | (2,338,500) | (2,338,500) | (3,338,500) |
| Shortfall/(Over recovery) | 1,682,563 | (2,141,832) | (1,899,742) | (217,178) |
| Final Claim for Officer Backfill Overtime | | | 281,559 | 281,559 |
| Final Claim for Staff Backfill Overtime | | | 61,440 | 61,440 |
| Less adjustment for 15% of 20/21 costs | | | (140,465) | (140,465) |
| Shortfall/(Over recovery) | 1,682,563 | (2,141,832) | (1,697,207) | (14,644) |

2.4 Op Talla - Financial Summary

| | 2019/20 Outturn £000 | 2020/21 Outturn | | | | | Grand Total £000 |
|---|----------------------------|---------------------------|----------------------------|--------------------------|-----------------------------|----------------------|---------------------|
| | | Current Budget £000 | Actuals to Date £000 | Commit- ments £000 | Forecast Outturn £000 | Forecast Variance | |
| Employees | | | | | | | |
| - Police Officer Pay and Allowances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Police Staff Pay and Allowances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - PCSO Pay and Allowances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Overtime, Pensions, Training, Expenses * | 11 | 0 | 246 | 5 | 251 | 251 | 262 |
| Employees Total | 11 | 0 | 246 | 5 | 251 | 251 | 262 |
| Premises | 0 | 0 | 60 | 0 | 60 | 60 | 60 |
| Transport | 0 | 0 | 22 | 3 | 25 | 25 | 25 |
| Supplies and Services | 234 | 1,463 | 1,591 | 29 | 1,621 | 158 | 1,855 |
| Income | 25 | 1,119 | 1,346 | 232 | 1,577 | 459 | 1,602 |
| Net Expenditure | 270 | 2,582 | 3,265 | 269 | 3,534 | 953 | 3,805 |
| Contribution to/(from) General Reserve | | | | | | | |
| Budget Requirement | 270 | 2,582 | 3,265 | 269 | 3,534 | 953 | 3,805 |
| Income - Home Office reimbursement - PPE expenditure | 0 | (1,463) | (1,463) | 0 | (1,463) | 0 | (1,463) |
| Income - Home Office Income Loss Recovery Scheme | 0 | (1,119) | (432) | (686) | (1,119) | 0 | (1,119) |
| Net Budget Requirement | 270 | 0 | 1,370 | (417) | 953 | 953 | 1,223 |
| Cashable Savings | (9) | 0 | (728) | (116) | (843) | (843) | (852) |
| Net Budget Requirement (less cashable savings) | 261 | 0 | 643 | (533) | 110 | 110 | 371 |
| Capital Expenditure | 0 | 0 | 158 | 0 | 158 | 158 | 158 |

* Excludes Op Talla Surge Fund of £674k which is separately analysed and 100% Home Office funded

2.5 Op Talla – Surge Funding

Police Officer/Staff Overtime - Op Talla Surge Fund

| Command | Original Budget | Current Year Virements | Current Budget | Actuals to Date | Forecast Outturn | Forecast Variance |
|--------------------|-----------------|------------------------|----------------|-----------------|------------------|-------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 |
| LPA North | 0 | 202 | 202 | 115 | 202 | 0 |
| LPA South | 0 | 168 | 168 | 79 | 168 | 0 |
| LPA West | 0 | 168 | 168 | 100 | 168 | 0 |
| Contact Management | 0 | 68 | 68 | 80 | 68 | 0 |
| OPC | 0 | 68 | 68 | 38 | 68 | 0 |
| Total | 0 | 674 | 674 | 412 | 674 | 0 |

Notes

1. Actuals to date are inclusive of NI and reflect overtime approved and paid by the payroll cut off date of 6th January (Officers) and 13th January (Staff)

2.6 Top Five Forecast Overspends (*Current budget*)

| | | |
|---|--|---|
| <p>Police Officer Pay & Allowances £3.830m</p> | <p>The strength at the start of the year was 24.5 FTE more than budget and the number of leavers continue to be lower than budgeted. Whilst intakes and leavers have been reprofiled to achieve a year end strength currently forecast at 3,371 FTE, timing and costing differences have added to the overspend</p> | <p>Intakes will be adjusted to ensure year end target strength is achieved</p> |
| <p>Police Officer Overtime £0.442m</p> | <p>Forecasts based upon anticipated demand and expenditure profiles based on year to date activity levels. This is affecting a number of commands with significant overspends for Criminal Justice £142k; Operational Policing £129k; LPA West £70k and LPA North £55k</p> | <p>Overspend has been mitigated throughout the year and assessed in terms of 2021/22 budget allocations by Command</p> |
| <p>Insurance Claims Expenditure £0.250m</p> | <p>Overspend reflects an updated assessment of claims reserve levels received from Legal. Whilst the profiled spend is lower than usual this been superseded by a significant increase in the cumulative value of forecast public liability claims. Allowing for an estimate for further claims in the year, as well as an element of prudence built into the calculation, an additional £0.250m has been recognised within the updated forecast</p> | <p>Further updates will be requested from the Legal team as the year progresses to review any material changes to the claims reserves</p> |
| <p>Estates Reactive Maintenance £0.198m</p> | <p>The forecast is based on known commitments including one off costs, for example, items such as boiler replacement and lift repairs. The requirement to maintain the ageing estate is likely to see costs increase in this area until planned capital investments can be made</p> | <p>Costs will continue to be monitored and procured in a cost effective way</p> |
| <p>Mutual Assistance Income £0.170m</p> | <p>There has been a significant reduction in income forecast to be received due to the impact of the coronavirus pandemic</p> | <p>Lost income is included in the Income Loss Recovery Scheme submission to the Home Office</p> |

2.7 Top Five Forecast Underspends (*Current budget*)

| | | |
|--|--|--|
| <p>Police Staff Pay & Allowances (£1.664m)</p> | <p>The underspend on Police staff pay predominantly results from there currently being 225 FTE vacancies, 78 FTE above the forcewide average vacancy factor. The areas with the most significant vacancies are the Support Services, Serious Crime Directorate and Criminal Justice Commands</p> | <p>Force wide vacancies have been considered as part of 2021/22 budget setting</p> |
| <p>IT Hardware & Software (£1.109m)</p> | <p>Decommissioned hardware & software support and maintenance contracts (elements of this have already been proposed for 2020/21 savings), delays in the National Monitoring Centre go-live helping to cover the shortfall in the Home Office costs</p> | <p>Savings of £0.710m have been identified for 2021/22 budget setting</p> |
| <p>Vehicle Insurance (£0.476m)</p> | <p>Impact of SEERPIC consortium agreement to re-model the motor premiums allocation approach. The revised forecast of £1.639m in 20/21 reflects an updated premium adjustment for the retrospective six month period, as well as the 20/21 impact of the revised charging model taking effect from 1st October 2020</p> | <p>The 2021/22 budget has been realigned to incorporate the ongoing impact of the apportionment review</p> |
| <p>Vehicle Fuel (£0.459m)</p> | <p>Vehicle fuel costs during the first quarter are significantly less than budgeted due to the impact resulting from COVID-19 on crime levels and associated use of vehicles, as well as free fuel provided by BP during lockdown. This is coupled with lower fuel prices charged by service providers during the pandemic which has resulted in further underspend</p> | <p>The 2021/22 budget has been realigned to take into account the reduced fuel costs</p> |
| <p>Force Mileage & Public Transport (£0.333 m)</p> | <p>Force travel expenses have reduced significantly this financial year due to the impact of the pandemic. Whilst some travel has resumed, restrictions have been in place at various stages throughout the year and the implementation of agile working solutions across the force (i.e. Microsoft Teams), has been pivotal in reducing the level of expenditure and ensuring continuity of service</p> | <p>Cashable savings resulting from agile working solutions will be calculated and considered as part of 2022/23 budget setting</p> |

3. Police Officer Overtime

3.1 Summary – Main overspends

Police Officer Overtime

| Command | Original Budget | Current Year Virements | Current Budget | Actuals to Date | Forecast Outturn | Forecast Variance | RAG Status |
|------------------------------|-----------------|------------------------|----------------|-----------------|------------------|-------------------|------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | |
| Criminal Justice Command | 53 | 0 | 53 | 156 | 195 | 142 | |
| Operational Policing Command | 343 | 222 | 565 | 551 | 694 | 129 | |
| LPA West | 243 | 16 | 259 | 259 | 329 | 70 | |
| LPA North | 361 | 22 | 383 | 347 | 438 | 55 | |
| Total | 1,000 | 260 | 1,260 | 1,313 | 1,656 | 396 | |

| 2019/20 Current Budget | 2019/20 Outturn | 19/20 v 20/21 Outturn |
|------------------------|-----------------|-----------------------|
| £000 | £000 | £000 |
| 242 | 248 | (53) |
| 612 | 640 | 54 |
| 365 | 378 | (49) |
| 377 | 413 | 25 |
| 1,596 | 1,679 | (23) |

Notes

1. All areas have a red or amber RAG status and require corrective action
2. Police Officer Pay is £3.8m overspent across the force, hence no opportunity for virements from Police Officer Pay (awaiting Standardised Police Pay (SPP) reports per command)
3. Forecast outturn positions have been assessed against a combination of last year outturn and year to date expenditure levels
4. Actuals to date reflect overtime approved and paid by the payroll cut off date of 6th January
5. Current Year virements are made up from external funding contributions

4. Police Staff Overtime

4.1 Summary – Main overspends

Police Staff Overtime

| Command | Original Budget | Current Year Virements | Current Budget | Actuals to Date | Forecast Outturn | Forecast Variance | RAG Status | 2019/20 Current Budget | 2019/20 Outturn | 19/20 v 20/21 Outturn |
|--------------------------|-----------------|------------------------|----------------|-----------------|------------------|-------------------|------------|------------------------|-----------------|-----------------------|
| | £000 | £000 | £000 | £000 | £000 | £000 | | £000 | £000 | £000 |
| Criminal Justice Command | 41 | 0 | 41 | 109 | 120 | 79 | | 92 | 111 | 9 |
| Total | 41 | 0 | 41 | 109 | 120 | 79 | | 92 | 111 | 9 |

Notes

1. Forecast outturn positions have been assessed against a combination of last year outturn and year to date expenditure levels
2. Actuals to date reflect overtime approved and paid by the payroll cut off date of 13th January

5. Workforce Analysis

5.1 Pay Summary

| Police Officer Pay | £k | Reasons for Changes |
|--|-------------|---|
| Changes in strength forecast | 124 | 8 FTE net less leavers than previously forecast |
| Changes in strength forecast | (6) | 7 FTE less probationer joiners in March 2021 than previously forecast |
| Changes in forecast | (114) | Movement in Kent Recharges |
| Changes in the month impacting on the General Reserve | 4 | |
| Total Change | 4 | |
| Staff Pay | £k | Reasons for Changes |
| Changes in forecast | 32 | Includes adjustments made in the January payroll |
| Changes in forecast | (57) | Movement in Kent Recharges |
| Changes in forecast | (73) | Slippage in the recruitment of force funded growth posts |
| Changes in the month impacting on the General Reserve | (98) | |
| Budget transfers from pay | 98 | Funding of overtime from devolved pay underspends |
| Budget transfers from pay | 21 | Funding of agency staff devolved pay underspends |
| Budget transfers to pay | (74) | Income relating to 2 FTE staff (FCIU and IT) seconded to other forces |
| Total Change | (53) | |
| PCSO Pay | £k | Reasons for Changes |
| Changes in forecast | 14 | Includes adjustments made in the January payroll |
| Total Change | 14 | |

5.2 Police Officer FTEs

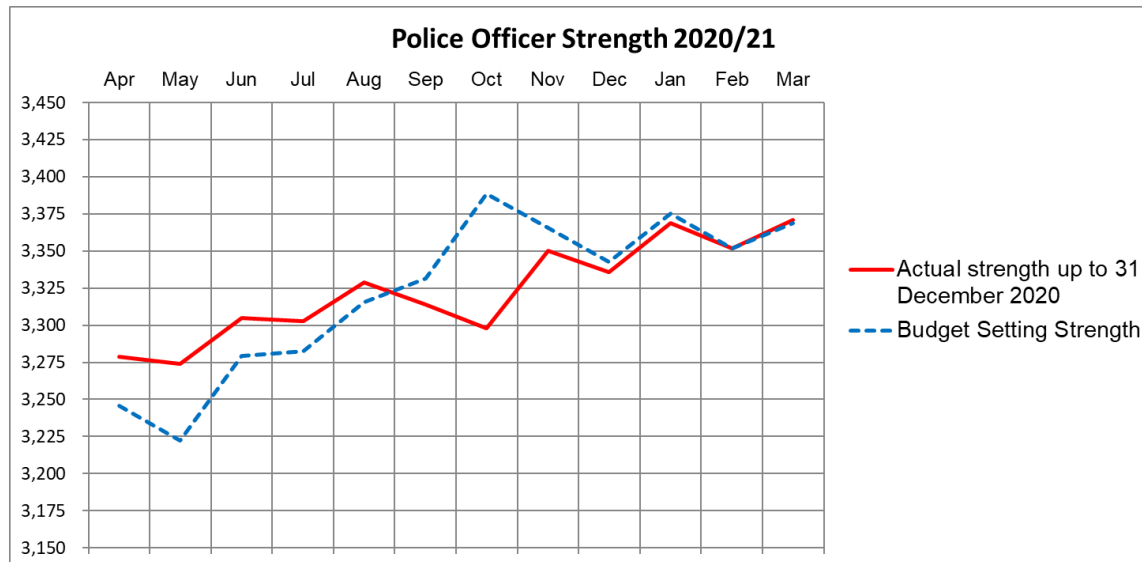
2020/21 - Police Officers Pay/Strength - Using 2020/21 Budget Setting Model

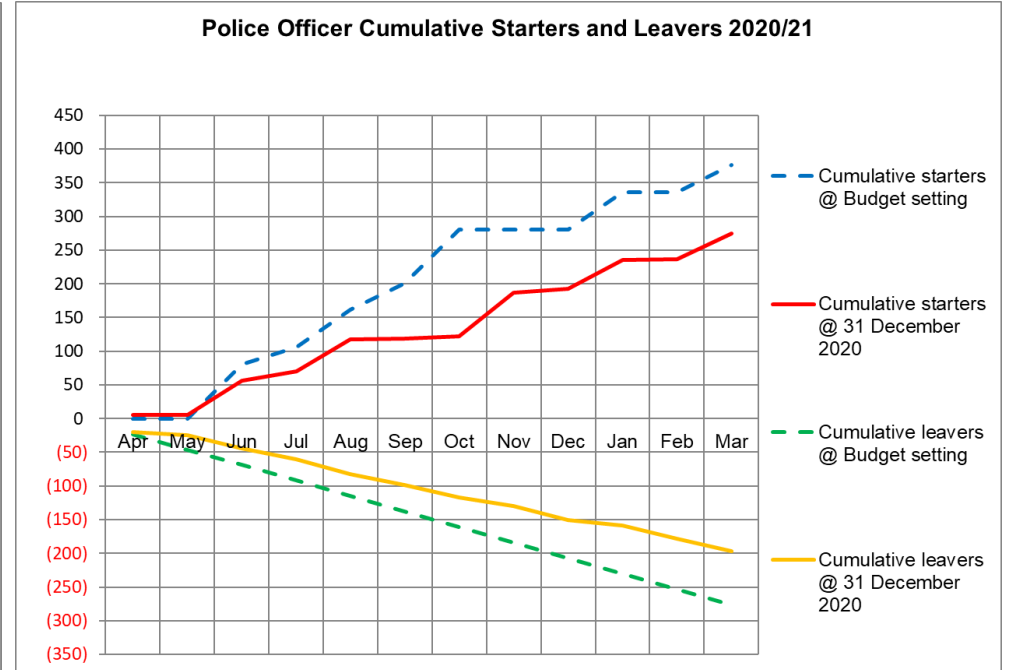
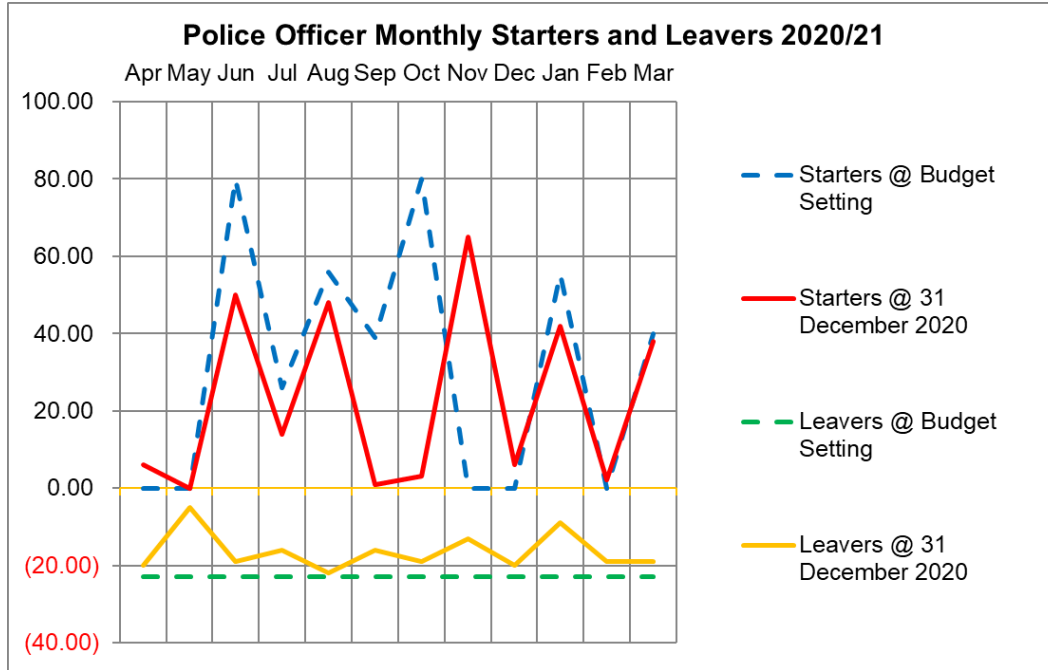
| Ref | 2020/21 Budget Setting | | | | | | | | | | | | | | |
|---|---|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|----------|------------|-------|
| | Strength | Apr FTEs | May FTEs | Jun FTEs | Jul FTEs | Aug FTEs | Sep FTEs | Oct FTEs | Nov FTEs | Dec FTEs | Jan FTEs | Feb FTEs | Mar FTEs | Total FTEs | |
| 1 | Strength @ beginning of month (note 1) | 3,269 | 3,246 | 3,223 | 3,280 | 3,283 | 3,316 | 3,332 | 3,389 | 3,366 | 3,343 | 3,375 | 3,352 | | |
| 2 | Leavers | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (23) | (276) | |
| 3 | Starters - To cover attrition | 0 | 0 | 80 | 0 | 56 | 0 | 80 | 0 | 0 | 20 | 0 | 40 | 276 | |
| 4 | Starters - Growth | 0 | 0 | 0 | 26 | 0 | 39 | 0 | 0 | 0 | 36 | 0 | 0 | 101 | |
| 5 | Starters | 0 | 0 | 80 | 26 | 56 | 39 | 80 | 0 | 0 | 56 | 0 | 40 | 377 | |
| 6 | Net change | (23) | (23) | 57 | 3 | 33 | 16 | 57 | (23) | (23) | 33 | (23) | 17 | 101 | |
| 7 | Officer strength - month end | 3,246 | 3,223 | 3,280 | 3,283 | 3,316 | 3,332 | 3,389 | 3,366 | 3,343 | 3,375 | 3,352 | 3,369 | | |
| 8 | Difference to 3,369 FTEs - over / (under) | (123) | (147) | (90) | (87) | (54) | (38) | 20 | (4) | (27) | 6 | (17) | 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 | |
| 9 | 1st April 2020 Strength (note 2 & 3) | £14.73m | £14.73m | £14.73m | £14.73m | £14.73m | £15.10m | £15.10m | £15.10m | £15.10m | £15.10m | £15.10m | £15.10m | £179.32m | |
| 10 | 2020/21 Leavers (note 4) | (£0.12m) | (£0.24m) | (£0.36m) | (£0.48m) | (£0.60m) | (£0.72m) | (£0.84m) | (£0.97m) | (£1.09m) | (£1.21m) | (£1.33m) | (£1.45m) | (£9.41m) | |
| | 2020/21 Starters (note 4) | £0.00m | £0.00m | £0.35m | £0.46m | £0.70m | £0.84m | £1.18m | £1.18m | £1.18m | £1.39m | £1.39m | £1.56m | £10.24m | |
| | Monthly Budget (note 5 & 6) | £14.61m | £14.49m | £14.71m | £14.71m | £14.83m | £15.21m | £15.43m | £15.31m | £15.19m | £15.28m | £15.16m | £15.21m | £180.15m | |
| 2020/21 Current Forecast - Based on HR information received 20th January 2021 | | | | | | | | | | | | | | | |
| | Strength | Actual FTE | | | | | | | | | | Forecast FTE | | | Total |
| | | Apr FTEs | May FTEs | Jun FTEs | Jul FTEs | Aug FTEs | Sep FTEs | Oct FTEs | Nov FTEs | Dec FTEs | Jan FTEs | Feb FTEs | Mar FTEs | FTEs | |
| 8 | 1st April 2020 Strength | 3,293 | 3,279 | 3,274 | 3,305 | 3,303 | 3,329 | 3,314 | 3,298 | 3,350 | 3,336 | 3,369 | 3,352 | | |
| 9 | Leavers (note 7) | (20) | (5) | (19) | (16) | (22) | (16) | (19) | (13) | (20) | (9) | (19) | (19) | (197) | |
| 10 | Starters (note 8) | 6 | 0 | 50 | 14 | 48 | 1 | 3 | 65 | 6 | 42 | 2 | 38 | 275 | |
| 11 | Net change | (14) | (5) | 31 | (2) | 26 | (15) | (16) | 52 | (14) | 33 | (17) | 19 | 78 | |
| 12 | Officer strength - month end | 3,279 | 3,274 | 3,305 | 3,303 | 3,329 | 3,314 | 3,298 | 3,350 | 3,336 | 3,369 | 3,352 | 3,371 | | |
| 13 | Difference to 3369fte - over / (under) | (90) | (95) | (64) | (66) | (40) | (55) | (71) | (19) | (33) | 0 | (17) | 2 | | |
| | Actuals /Forecast £ | Actual £ | | | | | | | | | | Forecast £ | | | Total |
| | | Apr £m | May £m | Jun £m | Jul £m | Aug £m | Sep £m | Oct £m | Nov £m | Dec £m | Jan £m | Feb £m | Mar £m | £m | |
| 14 | Costed Strength before starters/leavers | £13.98m | £14.73m | £14.80m | £14.99m | £14.56m | £15.91m | £15.33m | £15.33m | £15.39m | £15.36m | £15.65m | £16.11m | £182.14m | |
| 15 | 2020/21 Leavers | | | | | | | | | | | (£0.06m) | (£0.12m) | (£0.18m) | |
| 16 | 2020/21 Starters | | | | | | | | | | | £0.15m | £0.29m | £0.44m | |
| 17 | Other Costs | | | | | | | | | | | £0.20m | £0.20m | £0.40m | |
| 18 | Monthly Actual | £13.98m | £14.73m | £14.80m | £14.99m | £14.56m | £15.91m | £15.33m | £15.33m | £15.39m | £15.36m | £15.94m | £16.48m | £182.80m | |

| Forecast Change from budget setting | | | | | | | | | | | | | | |
|-------------------------------------|--|-----------------|---------------|---------------|---------------|-----------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | Actual FTE | | | | | | | | | Forecast FTE | | | Total |
| | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | |
| | | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs | FTEs |
| 19 | Strength @ beginning of month (negative=reduction) | 24 | 34 | 52 | 26 | 21 | 14 | (18) | (91) | (16) | (7) | (6) | 0 | |
| 20 | Leavers (positive number = less leavers) | 3 | 18 | 4 | 7 | 1 | 7 | 4 | 10 | 3 | 14 | 4 | 4 | 79 |
| 21 | Starters | 6 | 0 | (30) | (12) | (8) | (38) | (77) | 65 | 6 | (14) | 2 | (2) | (102) |
| 22 | Month End Strength Change - FTEs | 33 | 52 | 26 | 21 | 14 | (18) | (91) | (16) | (7) | (6) | 0 | 2 | (23) |
| 23 | Change per month FTEs | 9 | 18 | (26) | (5) | (7) | (31) | (73) | 75 | 9 | 1 | 6 | 2 | |
| | | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m | £m |
| 24 | Monthly Financial Change | (£0.63m) | £0.24m | £0.09m | £0.28m | (£0.27m) | £0.70m | (£0.10m) | £0.02m | £0.20m | £0.08m | £0.78m | £1.27m | £2.65m |

Notes

- 1 The budget was built on the assumption that at the start of April 2020 there would be 50.5 FTE strength over and above the approved establishment of 3218 as a result of the decisions to press ahead with recruiting to achieve the planned 151 officer growth in 2020/21 (135 of which is funded from the National Uplift Program). The actual position is 24.5 FTE strength over the 1/4/20 budget.
- 2 The 1st April 2020 strength is not profiled on a monthly basis for budget setting and the above shows the annual amount divided over 12 months with a 2.5% payrise in September i.e. there is no profile adjustment for incremental increases.
- 3 Leavers could be at any rank but assumed to be at Sergeant level for the purpose of profiling the monthly budget. Figures are cumulative.
- 4 The monthly budget for starters is based on the profile and rank of agreed growth posts as per budget setting with the balance to cover attrition assumed to be constables.
- 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 £22k 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, transferees and rejoiners





5.3 Police Officers, Police Staff, PCSOs and Specials

FTE Changes Effecting Pay Forecasts - 2020/21 Month 10

| 1. Police Officers - Budget Based on Strength | | | | | | | | |
|---|-------------------------|----------------------|----------------------------|-----------------------|--------------------------|----------------------|--|-----------------------------|
| | Current Position - FTEs | | Financial Forecasting FTEs | | | | | |
| | Establishment Target | Strength @ month end | Strength at 1st April 2020 | Starters for the year | Transferees for the year | Leavers for the year | Other adjustments e.g. change in hours | Strength at 31st March 2021 |
| Budget Setting | | | 3,269 | 377 | 0 | (276) | 0 | 3,369 |
| HR data @ 30 November 20 | 3,369 | 3,350 | 3,293 | 249 | 33 | (210) | 4 | 3,369 |
| HR data @ 31 December 20 | 3,369 | 3,336 | 3,293 | 242 | 33 | (202) | 5 | 3,371 |
| Change | 0 | (14) | 0 | (7) | 0 | 8 | 1 | 2 |

| 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 2020 | Vacancy Factor Establishment @ 1st April 2020 * | Actual starters to date | Actual leavers to date |
| Budget Setting | | | 2,240 | 2,105 | | |
| HR data @ 30 November 20 | 2,314 | 2,098 | | | 143 | (124) |
| HR data @ 31 December 20 | 2,315 | 2,090 | | | 147 | (136) |
| Change | 1 | (8) | 0 | 0 | 4 | (12) |

* Vacancy Factor is 7% for departments with less than 30 FTE and 9% for departments with more than 30 FTE for all areas except for FCR, Resolution Centre and OPFCC 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 2020 | Strength at 1st April 2020 | Starters for the year | Leavers for the year | Other adjustments e.g. change in hours | Strength at 31st March 2021 |
| Budget Setting | | | 109 | 109 | 0 | 0 | 0 | 109 |
| HR data @ 30 November 20 | 107 | 102 | 109 | 112 | 0 | (10) | (2) | 100 |
| HR data @ 31 December 20 | 107 | 102 | 109 | 112 | 0 | (9) | (2) | 101 |
| Change | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |

Note: The PCSO Establishment includes 17 FTE partnership funded posts which are externally funded

| 4. Specials Headcount | Actual Strength | Target Strength |
|--------------------------|-----------------|-----------------|
| Budget Setting | | 600 |
| HR data @ 30 November 20 | 506 | 600 |
| HR data @ 31 December 20 | 522 | 600 |
| Change | 16 | 0 |

6. Police Objective Analysis (POA)

6.1 POA – Level 1 -2020/21 Summary

| <u>Revenue Monitoring Report - Police Objective Analysis</u> | | | | | | |
|--|--------------------------------|------------------------------------|----------------|-----------------|------------------|--|
| <u>Quarter 3 (up to the end of January) 2020/21</u> | | | | | | |
| Function | Provisional Original Budget | Reclassifications and virements | Current Budget | Actuals to date | Forecast Outturn | Forecast Variance Over / (Under) Spend |
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Local Policing | 81,415 | 177 | 81,592 | 71,562 | 85,829 | 4,237 |
| Dealing with the Public | 25,809 | 39 | 25,848 | 21,204 | 25,838 | (9) |
| Criminal Justice Arrangements | 15,646 | (140) | 15,506 | 14,027 | 16,895 | 1,389 |
| Road Policing | 9,605 | (512) | 9,093 | 7,713 | 8,444 | (650) |
| Operational Support | 15,728 | (1,734) | 13,993 | 14,329 | 16,572 | 2,579 |
| Intelligence | 10,487 | (193) | 10,295 | 8,358 | 10,431 | 137 |
| Investigations | 24,347 | 371 | 24,718 | 20,581 | 24,020 | (699) |
| Public Protection | 34,519 | (1,138) | 33,381 | 25,660 | 30,611 | (2,770) |
| Investigative Support | 9,652 | (25) | 9,627 | 7,186 | 9,570 | (57) |
| National Policing | 2,881 | 221 | 3,102 | 2,261 | 2,745 | (356) |
| Sub total | 230,090 | (2,935) | 227,155 | 192,882 | 230,955 | 3,800 |
| Support Functions | 76,442 | 1,629 | 78,071 | 57,792 | 72,658 | (5,413) |
| Police, Fire & Crime Commissioner | 4,766 | 245 | 5,012 | 4,052 | 5,012 | (0) |
| Central Costs | 3,819 | 60 | 3,879 | (923) | 3,701 | (178) |
| Sub total | 85,028 | 1,934 | 86,962 | 60,920 | 81,371 | (5,591) |
| Net expenditure | 315,118 | (1,001) | 314,116 | 253,802 | 312,326 | (1,789) |
| Transfer to/(from) earmarked reserves | (402) | (526) | (927) | (1,233) | (927) | 0 |
| Transfer to/(from) general reserve | 0 | 1,527 | 1,527 | 1,527 | 3,316 | 1,789 |
| Budget Requirement | 314,716 | 0 | 314,716 | 254,097 | 314,716 | 0 |

Forecast variance commentary (over £2.5m)

- **Local Policing** - variance is predominantly in relation to Neighbourhood Policing. Further work to be undertaken to break down into additional layers of analysis to identify where variances exist
- **Operational Support** - includes Op Melrose and Op Talla and reflects the in-year transfer of £1.527m to the General Reserve in relation to Op Melrose. Allocation of budget provision to be further investigated
- **Public Protection** - requires further analysis to understand the reasons for the nature of the underspend. The simplification of the Public Protection POA category is being explored by the POA working group
- **Support Functions** - reflects slippage in delivery of Estates and IT programmes of work, as well as underspends in relation to Transport related costs, mainly resulting from the impact of COVID-19

6.2 POA – Level 1 – Current Year vs Last Year comparison

| Function | ORIGINAL BUDGET | | | | FORECAST OUTTURN | | | | Comments on percentage variance (by exception) |
|---------------------------------------|-------------------------------|-------------------------------|--|---------------------------|-----------------------------|--------------------------------|---|---------------------------|---|
| | 2019/20 Original Budget | 2020/21 Original Budget | Original Budget Increase / (Decrease) | % Increase / -Decrease | 2019/20 Final Outturn | 2020/21 Forecast Outturn | Forecast Outturn Increase / (Decrease) | % Increase / -Decrease | |
| | £000 | £000 | £000 | | £000 | £000 | £000 | | |
| Local Policing | 80,151 | 81,415 | 1,264 | 1.6 | 81,950 | 85,829 | 3,879 | 4.7 | In line with base budget increase |
| Dealing with the Public | 23,540 | 25,809 | 2,269 | 8.8 | 23,320 | 25,838 | 2,519 | 10.8 | In line with base budget increase |
| Criminal Justice Arrangements | 15,454 | 15,646 | 192 | 1.2 | 15,535 | 16,895 | 1,360 | 8.8 | Reflects Officer and Staff resourcing levels across Criminal Justice Command |
| Road Policing | 7,934 | 9,605 | 1,672 | 17.4 | 7,173 | 8,444 | 1,270 | 17.7 | In line with base budget increase |
| Operational Support | 13,247 | 15,728 | 2,481 | 15.8 | 18,056 | 16,572 | (1,484) | -8.2 | Forecast 2020/21 - Includes multiple entries (including income) for Op Melrose, Op Talla and Stansted |
| Intelligence | 10,353 | 10,487 | 135 | 1.3 | 9,998 | 10,431 | 433 | 4.3 | In line with base budget increase |
| Investigations | 22,948 | 24,347 | 1,399 | 5.8 | 20,357 | 24,020 | 3,663 | 18.0 | Forecast broadly in line with base budget |
| Public Protection | 30,861 | 34,519 | 3,658 | 10.6 | 30,729 | 30,611 | (118) | -0.4 | Forecast 2020/21 - requires further analysis to understand the decrease in outturn position. POA working group held on 3rd February 2021 where it was acknowledged that Public Protection POA categorisation requires simplification. |
| Investigative Support | 9,543 | 9,652 | 109 | 1.1 | 9,637 | 9,570 | (67) | -0.7 | In line with base budget increase |
| National Policing | 2,278 | 2,881 | 603 | 20.9 | 2,748 | 2,745 | (2) | -0.1 | Budget 2020/21: Impact of FYE virements - ERSOU |
| Sub total | 216,308 | 230,090 | 13,782 | 6.0 | 219,502 | 230,955 | 11,453 | 5.0 | |
| Support Functions | 73,141 | 76,442 | 3,301 | 4.3 | 69,348 | 72,658 | 3,310 | 4.8 | In line with base budget increase |
| Police, Fire & Crime Commissioner | 4,870 | 4,766 | (103) | -2.2 | 4,620 | 5,012 | 391 | 8.5 | Budget 2019/20 - £200k income budget (recharge to ECFRS) not built into base (included in base for 2020/21) |
| Central Costs | 3,795 | 3,819 | 24 | 0.6 | 2,135 | 3,701 | 1,565 | 73.3 | Forecast 2020/21 - Includes £1m contribution to Capital Financing Reserve |
| Sub total | 81,806 | 85,028 | 3,222 | 3.8 | 76,104 | 81,371 | 5,267 | 6.5 | |
| Net expenditure | 298,113 | 315,118 | 17,004 | | 295,606 | 312,326 | 16,720 | | |
| Transfer to/(from) earmarked reserves | (179) | (402) | (223) | | 1,931 | (927) | (2,859) | | Forecast 2019/20 - Net contribution to Earmarked Reserves (POCA) |
| Transfer to/(from) general reserve | (348) | 0 | 348 | | 49 | 3,316 | 3,267 | | Forecast 2020/21 - Includes £1.527m transfer (Op Melrose) to General Reserve and £1.789m force underspend |
| Budget Requirement | 297,586 | 314,716 | 17,130 | 5.4 | 297,586 | 314,716 | 17,130 | 5.4 | |

7. Virement Analysis – Month 10

7.1 Virement Analysis – Summary

| Line Ref: | | Virements | | | | | | | | | | | | | | Total | Comment | Line Ref: | | |
|---|---|-----------------|--------------|----------|-----------|-------------------------|--------------|-----------|---------------------|----------------------|-------------|------------------------------|---|--|--|----------|----------|-----------|--------------------------------------|-----|
| | | Police Officers | Police Staff | PCSO | Training | Other Employee Expenses | Premises | Transport | Supplies & Services | Third Party Payments | Income | Other Expenditure / (Income) | Contribution to/(from) Earmarked Reserves | Contribution to/(from) General Reserve | In Year Investments (Shortfall)/ Surplus | | | | In Year Savings (Shortfall)/ Surplus | |
| | | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £001 | £000 | £000 | | | |
| Virements over £250k requiring PFCC approval | | | | | | | | | | | | | | | | | | | | |
| 1 | Budget Setting Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 2 | Budget Setting Saving | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 3 | Collaboration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 4 | External Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 5 | Contingencies and Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 6 | Budget Holder | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| 7 | Total virements over £250k requiring PFCC approval | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | N/A |
| Virements not requiring PFCC approval | | | | | | | | | | | | | | | | | | | | |
| 8 | Budget Setting Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 2 |
| 9 | Budget Setting Saving | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 4 |
| 10 | Collaboration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 6 |
| 11 | External Funding | (7) | 52 | 0 | 13 | 17 | 0 | 11 | 8 | 5 | (99) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 13 |
| 12 | Contingencies and Reserves | 0 | 0 | 0 | 12 | (21) | (217) | 0 | (30) | (25) | 0 | 0 | 281 | 0 | 0 | 0 | 0 | 0 | | 21 |
| 13 | Budget Holder | 0 | (119) | 0 | 5 | 119 | 0 | (4) | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 25 |
| 14 | Total virements not requiring PFCC approval | (7) | (67) | 0 | 30 | 115 | (217) | 7 | (23) | (20) | (99) | 0 | 281 | 0 | 0 | 0 | 0 | 0 | | 26 |
| 15 | Total all virements | (7) | (67) | 0 | 30 | 115 | (217) | 7 | (23) | (20) | (99) | 0 | 281 | 0 | 0 | 0 | 0 | 0 | | 27 |

7.2 Virement Analysis – Detail

| Table 2: Other Virements | | | | | | | | | | | | | | | | | | | |
|--------------------------|----------------------------------|--|---------------------------|---------------------------------|----------|---------------|-------------------------|------------------|----------------|-----------------------|----------------------|-----------------|------------------------------|---|--|---|---------------------------------------|----------------|----------|
| 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 | Contribution to / (from) General Reserve | In-Year Investments (Shortfall) / Surplus | In-Year Savings (Shortfall) / Surplus | Total virement | |
| | | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| 1 | 7 | Budget Setting - Investments | | | | | | | | | | | | | | | | | 0 |
| 2 | Sub Total | Budget Setting - Investment virements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 8 | 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 | 0 | 0 | 0 |
| 5 | 9 | Collaboration | | | | | | | | | | | | | | | | | 0 |
| 6 | Sub Total | Collaboration virements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 10 | External funding | | | | | 54,000 | | | | | (54,000) | | | | | | | 0 |
| 8 | 11 | External funding | (1,355) | (12) | | | (9,908) | | (3,837) | 15,112 | | | | | | | | | 0 |
| 9 | 12 | External funding | | 73,869 | | | | | | | | (73,869) | | | | | | | 0 |
| 10 | 13 | External funding | (67,228) | 187 | | (3,133) | 14,034 | 430 | 15,168 | (10,007) | (580) | 51,129 | | | | | | | 0 |
| 11 | 14 | External funding | 61,797 | (21,960) | | | (41,497) | | | (3,480) | 5,140 | | | | | | | | 0 |
| 12 | 15 | External funding | | | | 15,750 | | | | 6,500 | | (22,250) | | | | | | | 0 |
| 13 | Sub Total | External funding virements | (6,786) | 52,084 | 0 | 12,617 | 16,629 | 430 | 11,331 | 8,125 | 4,560 | (98,990) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 16 | Contingencies and Reserves | | | | | | | | | (25,000) | | | 25,000 | | | | | 0 |
| 15 | 17 | Contingencies and Reserves | | | | | | 2,490 | | | | | | (2,490) | | | | | 0 |
| 16 | 18 | Contingencies and Reserves | | | | | | (219,500) | | | | | | 219,500 | | | | | 0 |
| 17 | 19 | Contingencies and Reserves | | | | | | | | (55,792) | | | | 55,792 | | | | | 0 |
| 18 | 20 | Contingencies and Reserves | | | | 3,720 | | | | | | | | (3,720) | | | | | 0 |
| 19 | 21 | Contingencies and Reserves | | | | | | | | 13,323 | | | | (13,323) | | | | | 0 |
| 20 | 22 | Contingencies and Reserves | | | | 8,449 | (20,892) | | | 12,443 | | | | | | | | | 0 |
| 21 | Sub Total | Contingencies/Reserves virements | 0 | 0 | 0 | 12,169 | (20,892) | (217,010) | 0 | (30,026) | (25,000) | 0 | 0 | 280,759 | 0 | 0 | 0 | 0 | 0 |
| 22 | 23 | Budget Holder | | (21,370) | | | 21,370 | | | | | | | | | | | | 0 |
| 23 | 24 | Budget Holder | | | | 5,000 | | | (4,000) | (1,000) | | | | | | | | | 0 |
| 24 | 25 | Budget Holder | | (98,000) | | | 98,000 | | | | | | | | | | | | 0 |
| 25 | Sub Total | Budget Holder virements | 0 | (119,370) | 0 | 5,000 | 119,370 | 0 | (4,000) | (1,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Total of Other Virements | | (6,786) | (67,286) | 0 | 29,786 | 115,107 | (216,580) | 7,331 | (22,901) | (20,440) | (98,990) | 0 | 280,759 | 0 | 0 | 0 | 0 | 0 |
| 27 | Grand Total all Virements | | (6,786) | (67,286) | 0 | 29,786 | 115,107 | (216,580) | 7,331 | (22,901) | (20,440) | (98,990) | 0 | 280,759 | 0 | 0 | 0 | 0 | 0 |

8. Reserves

8.1 Detail Reserve Analysis

| Earmarked Reserves and Provisions - Opening and Closing Balances | | | | | | |
|--|----------------------------------|----------------------|--------------------|-------------------------------------|---------------------------|---|
| Reserve | 1st April 2020 - Opening Balance | Contribution 2020/21 | Allocation 2020/21 | 31st January 2021 - Closing Balance | Forecast Year End Balance | Comment |
| Reserves held by Essex Police but managed as third party reserves | | | | | | |
| Proceeds of Crime Act | £2.738m | | (£0.518m) | £2.220m | £1.953m | POCA Reserve holds receipts received through the Asset Recovery Incentive Scheme to fund crime reduction related expenditure. |
| Forfeiture Monies Reserve | £0.124m | £0.088m | | £0.212m | £0.150m | Forfeiture Monies Reserve holds funds transferred from the Misuse of Drugs Act Seizures Fund. |
| Total | £2.862m | £0.088m | (£0.518m) | £2.432m | £2.103m | |
| Project Reserves | | | | | | |
| N/A | £0.000m | | | £0.000m | £0.000m | N/A |
| Total | £0.000m | £0.000m | £0.000m | £0.000m | £0.000m | |
| Ringfenced Reserve | | | | | | |
| Restructuring Reserve | £0.231m | | | £0.231m | £0.231m | Reserve to help fund future years restructuring costs (Redundancies, LGPS Financial Strain and relocation expenses). |
| Operational Transformational Reserve (OTR) | £1.055m | | (£0.290m) | £0.765m | £0.661m | OTR report is submitted to OPFCC Performance and Resources Board on a quarterly basis. Drawdown requested to move funds to 2021/20, awaiting approval. |
| Transformation Reserve | £0.453m | | (£0.071m) | £0.382m | £0.382m | Reserve to help fund the one-off costs of implementing the IT and Estates Transformation Strategies. |
| Data Analytics Reserve | £0.228m | | (£0.171m) | £0.057m | £0.057m | Data Analytics and Visualisation Tool to be delivered in 2020/21 and into 2021/22. |
| PEQF Reserve | £0.218m | £0.073m | | £0.291m | £0.291m | PEQF mobilisation costs to be used for the introduction of the new PEQF training programme. |
| Total | £2.185m | £0.073m | (£0.532m) | £1.726m | £1.622m | |
| Operational Reserves | | | | | | |
| 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. |
| Chief Constables Operational C/Fwd | £0.500m | | | £0.500m | £0.500m | Operational Carry Forward resulting from the 2019/20 force underspend. Forecast to be fully utilised in 2020/21 and to identify if any of this funding can be used for 2021/22 budget setting. |
| Specials Constabulary Reserve | £0.145m | | | £0.145m | £0.145m | Reserve to fund ongoing (non-pay) activities associated with the growth of the Special Constabulary. |
| Future Capital Funding | £2.000m | £1.705m | (£0.426m) | £3.279m | £1.333m | Capital reserves to avoid borrowing in 2022/23 in relation to short life assets. |
| Total | £4.145m | £1.705m | (£0.426m) | £5.424m | £3.478m | |
| OPFCC Carry Forward Reserves | | | | | | |
| 2019/20 to 2020/21 | £0.267m | | (£0.267m) | £0.000m | £0.000m | £267k for OPCC grants are carried forward to 2020/21. |
| Total | £0.267m | £0.000m | (£0.267m) | £0.000m | £0.000m | |
| Total Revenue Earmarked Reserves | £9.459m | £1.866m | (£1.743m) | £9.582m | £7.203m | |
| Provisions | | | | | | |
| Legal Claims Provision | £0.721m | | (£0.012m) | £0.709m | £0.709m | Provision to fund the cost of one-off commitments for legal claims (Allard & Ors v Devon & Cornwall Constabulary). |
| Insurance Provision | £2.583m | | | £2.583m | £2.583m | Provision to fund insurance claims expenditure for motor, employers liability and public liability claims. |
| Total | £3.304m | £0.000m | (£0.012m) | £3.292m | £3.292m | |
| General Reserve | | | | | | |
| General Reserve | £9.275m | £3.316m | | £12.591m | £12.591m | The 2020/21 General Reserve opening balance is £9.275m, which represents 2.95% of the 2020/21 force budget of £314.7m. A transfer of £1.527m has been made to the General Reserve in year to reflect Op Melrose Home Office funding received in relation to 2019/20 expenditure. The forecast closing balance is £12.591m, which represents 4.0% of the 2020/21 force budget. |
| Total Revenue Reserves and Provisions | £22.038m | £5.182m | (£1.755m) | £25.465m | £23.086m | |

8.2 Transformation Reserve

| 2020/21 Transformation Reserve | | | | | | |
|--------------------------------------|-----------------|------------------------------|----------------------------|---------------------|---------------------|--------------------------|
| Items Approved | Opening Balance | Allocations to 31 January | Balance to be allocated | In-Year Forecast | Year End Balance | Actuals to 31 January |
| | £ | £ | £ | £ | £ | £ |
| Estates - Disposal Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Op. Javelin | 80,297 | (31,586) | 48,711 | 31,586 | 48,711 | 31,586 |
| Estates - Enabling Projects - decamp | 80,612 | (20,756) | 59,856 | 20,756 | 59,856 | 20,756 |
| IT Transformation | 176,906 | (18,300) | 158,606 | 18,300 | 158,606 | 6,049 |
| Arlingclose | 15,000 | 0 | 15,000 | 0 | 15,000 | 0 |
| Transport Services - Dashcams | 100,000 | 0 | 100,000 | 0 | 100,000 | 0 |
| Total | 452,815 | (70,642) | 382,173 | 70,642 | 382,173 | 58,391 |

8.3 Op Sceptre Financial Summary

| Op Sceptre Financial Summary | | | | | |
|------------------------------|---------------------|------------------|-------------------|-------------------|-------------------------|
| | Government Grant | Spend to Date | Forecast Spend | Income to Date | Notes |
| | £ | £ | £ | £ | |
| Op Sceptre | 1,152,435 | 811,829 | 1,152,435 | 542,244 | Q1-Q3 returns submitted |

8.4 IT Revenue Consequences underspend to Transformation Reserve (Recommendation)

2020/21 IT Projects underspends required in 2021/22, due to slippage, recruitment delay, supplier inability to deliver within set deadlines and strategic intent to delay projects, due to other resourcing commitments on force priorities.

| PROJECT SRO (ESSEX) | Force | IT Services - Revenue Consequences (Stage 2) | TOTAL ONE-OFF REVENUE REQUIRED | Notes |
|------------------------------|------------|---|--------------------------------|--|
| | | | 2021/22 £'000 | |
| T/ACC Kevin Baldwin | Essex | Interview Recording System (CODES Replacement) | 61.0 | Included Estates & IT revenue set-up element of project management for which POs are not raised due to project implementation timeline slippage. |
| Mark Gilmartin | Essex/Kent | Infrastructure Technical Refresh | 59.3 | One-off revenue from Business case in 2020/21 for Agency/Contractors delayed recruitment. Value for contractors three months slippage in to 2021/22. |
| Det Chief Supt Morgan Cronin | Essex | Legacy Digital Data Store | 283.3 | Atos final milestone deliverable due to project extension (E.g. Project Lead, Management, Solution Architecture). |
| Mark Gilmartin | Essex/Kent | ESMCP Project - ICCS Replacement | 94.5 | Aphari project manager & solution architect time working on the project - slippage due to delay caused by APD. |
| | | IT Services - Revenue Consequences (Stage 1) | | |
| Karen Georgiou | 7F | Digital Asset Management | 56.0 | Project has been delayed, hence underspend reported in 2020/21. 2021/22 estimate is based on the current Pilot resources remaining in place for the next year. No revenue budget was requested for project resourcing costs in 2021/22 budget setting. |
| T/ACC Tom Richards | Essex/Kent | DFU Redesign (SCD) | 149.0 | Project management and 'Proof of concept' design costs. In 2020/21 this was a stage 1 business case. No revenue funding was requested for this in 2021/22 budget setting. Due to projects timeline slippage, the in year underspend is required for 2021/22. |
| | | IT SERVICES REVENUE CONSEQUENCES TOTAL | 703.1 | |

9. Chief Officer Budgets

| Budget | 2020/21 Budget £ | Net Allocations £ | Budget Remaining £ |
|---|---------------------|----------------------|--------------------------|
| | £ | £ | £ |
| DCC Operational Contingency | 200,000 | (109,461) | 90,539 |
| ACC Territorial Policing / LPSU | 100,000 | (54,593) | 45,407 |
| ACC Public Protection / CJC | 50,000 | 0 | 50,000 |
| ACC OPC / Contact Management | 80,000 | (75,549) | 4,451 |
| ACC Serious Crime Directorate | 100,000 | (100,000) | 0 |
| Director of Support Services | 10,000 | (10,000) | 0 |
| Director of Strategic Change & Performance | 10,000 | (1,000) | 9,000 |
| COG Policing Initiatives (<i>Summer Demand</i>) | 250,000 | (250,000) | 0 |
| Total | 800,000 | (600,603) | 199,397 |

- Plans for use of remaining Chief Officer Contingency Budgets have been developed and will be reflected in Month 11 reporting.
- The net allocation from the DCC Operational Contingency Fund includes a sum of £86k for O365 (in addition to a £53k SCCB allocation) that is proposed for transfer to the Transformation Reserve for use in 2021/22, based on agreement to the recommendation noted within paragraph 7.4.

10. Capital

10.1 Capital Expenditure

| | BUDGET MOVEMENT | | | 2020/21 | | |
|--------------------------------|--|--|---------------------------|------------------------------|------------------------------------|--|
| | Original Budget PF&C Panel £000 | 2020/21 Approved Changes £000 | Revised Budget £000 | Actuals 31 Jan 21 £000 | Forecast Outturn M10 £000 | M10 Changes for Approval £000 |
| APPROVED PROJECTS - | | | | | | |
| ANPR projects | 117 | 73 | 190 | 203 | 203 | 13 |
| Estates projects | 10,351 | (702) | 9,649 | 3,723 | 5,093 | (4,556) |
| IT projects | 871 | 3,070 | 3,941 | 2,405 | 3,927 | (14) |
| Transport projects | 2,056 | 214 | 2,270 | 1,812 | 2,195 | (75) |
| OPC projects | 5 | 205 | 210 | 128 | 223 | 13 |
| SCD projects | 93 | 360 | 453 | 226 | 491 | 38 |
| Other projects | 223 | 45 | 268 | 98 | 268 | - |
| TOTAL APPROVED PROJECTS | 13,716 | 3,265 | 16,981 | 8,595 | 12,400 | (4,581) |
| Subject to Approval | 9,232 | (9,232) | - | - | - | - |
| TOTAL ALL PROJECTS | 22,948 | (5,967) | 16,981 | 8,595 | 12,400 | (4,581) |

10.2 Capital Financing

| | BUDGET MOVEMENT | | | 2020/21 | | |
|---------------------------------|--------------------|--------------------------|----------------|-------------------|------------------|--------------------------|
| | Original Budget | 2020/21 Approved Changes | Revised Budget | Actuals 31 Jan 21 | Forecast Outturn | M10 Changes for Approval |
| | PF&C Panel £000 | £000 | £000 | £000 | £000 | £000 |
| Capital Receipts | 7,674 | (460) | 7,214 | 3,111 | 7,214 | - |
| Revenue Contributions | 1,705 | (1,279) | 426 | 1,705 | 2,366 | 1,940 |
| Capital Grant | 300 | (48) | 252 | 189 | 252 | - |
| External Income | 47 | 82 | 129 | 122 | 129 | - |
| Borrowing * | 3,990 | 4,970 | 8,960 | - | 2,439 | (6,521) |
| TOTAL APPROVED PROJECTS | 13,716 | 3,265 | 16,981 | 5,127 | 12,400 | (4,581) |
| Subject to Approval - Borrowing | 9,232 | (9,232) | - | - | - | - |
| TOTAL ALL PROJECTS | 22,948 | (5,967) | 16,981 | 5,127 | 12,400 | (4,581) |
| TOTAL BORROWING | 13,222 | | 8,960 | | 2,439 | |

* Use of internal reserves only, no external borrowing forecast for 2020/21

10.3 Capital Programme – Variance Plan

| APPROVED PROJECTS - | STRATEGIC BOARD / CHIEF FINANCE OFFICERS (CHIEF CONSTABLE & PFCC) | | | | | CHANGES REQUIRED M10 | | | |
|---------------------|---|-------------------|---------------------------|--------------------|-----------------------------|----------------------|---------------------------|--------------------|-----------------------------|
| | Slippage £000 | Additions £000 | Advanced Works £000 | Reductions £000 | Approved Changes £000 | Slippage £000 | Advanced Works £000 | Reductions £000 | Changes Required £000 |
| ANPR projects | (85) | 165 | - | (7) | 73 | - | 13 | - | 13 |
| Estates projects | (2,133) | 855 | 692 | (116) | (702) | (4,556) | - | - | (4,556) |
| IT projects | 926 | 1,758 | 750 | (364) | 3,070 | (14) | - | - | (14) |
| Transport projects | (795) | - | 1,046 | (37) | 214 | (60) | - | (15) | (75) |
| OPC projects | 205 | 22 | 6 | (28) | 205 | - | 19 | 6 | 13 |
| SCD projects | 77 | 283 | - | - | 360 | - | 38 | - | 38 |
| Other projects | (49) | 43 | 51 | - | 45 | - | - | - | - |
| | (1,854) | 3,126 | 2,545 | (552) | 3,265 | (4,630) | 70 | (21) | (4,581) |

10.4 Capital Programme – Variance Plan Detail

| | | Note 1 | Note 2 | Note 3 | M10 |
|--|-----------------------|------------------|------------------------|--------------------|---------------------------|
| | Department / Division | Slippage £000 | Advanced Works £000 | Reductions £000 | Changes Requested £000 |
| Infrastructure Expansion | ANPR | | 13 | | 13 |
| Boreham Site Purchase | ESTATES | (3,500) | | | (3,500) |
| Capitalised Maintenance Programme 20/21 | ESTATES | (353) | | | (353) |
| Capitalised Maintenance Programme 18/20 | ESTATES | (349) | | | (349) |
| Co-location of CRU with Essex County Council | ESTATES | (100) | | | (100) |
| Chelmsford PS Refurbishment | ESTATES | (68) | | | (68) |
| PAC Access Control Upgrade | ESTATES | (55) | | | (55) |
| Disposals Reprovision Phase 1 | ESTATES | (49) | | | (49) |
| CSI Accommodation Upgrades | ESTATES | (29) | | | (29) |
| Data Centre Provision | ESTATES | (25) | | | (25) |
| Lockers Replacement | ESTATES | (16) | | | (16) |
| CCTV Security Sites | ESTATES | (12) | | | (12) |
| Charter (COSMOS) Replacement | IT | (14) | | | (14) |
| Fleet Replacement Programme 19/20 | TRANSPORT | (60) | | | (60) |
| Fleet Replacement Programme 17/18 | TRANSPORT | | | (15) | (15) |
| Taser Programme: Op Sceptre (Phase 2) | OPC | | 19 | | 19 |
| Taser Programme: Phase 1 | OPC | | | (6) | (6) |
| Replacement Laser Scanners | SCD | | 38 | | 38 |
| | | (4,630) | 70 | (21) | (4,581) |

NOTES:

- (1) Payments slippage to 2021/22
- (2) Advanced works - Forecast spend reprofiled
- (3) Projects underspend

10.5 Projection of Capital Reserves – Cashflow Profile

| Notes | Quarter 1 Actual £000 | Jul-20 Actual £000 | Aug-20 Actual £000 | Sep-20 Actual £000 | Oct-20 Actual £000 | Nov-20 Actual £000 | Dec-20 Actual £000 | Jan-21 Actual £000 | Feb-21 Forecast £000 | Mar-21 Forecast £000 | TOTAL Forecast £000 |
|-------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|---------------------------|
| | (3,095) | (962) | (604) | (959) | (1,510) | (2,581) | (2,175) | (746) | 373 | 1,143 | (3,095) |
| 1 | 2,196 | 358 | 1,208 | 735 | 596 | 832 | 1,429 | 1,241 | 1,058 | 2,747 | 12,400 |
| | (63) | - | (63) | - | - | (63) | - | - | (63) | - | (252) |
| 2 | - | - | (500) | (559) | (1,667) | (385) | - | - | (225) | (2,790) | (6,126) |
| 3 | - | - | (1,000) | (727) | - | 22 | - | - | - | - | (1,705) |
| 4 | - | - | - | - | - | - | - | (122) | - | - | (122) |
| | (962) | (604) | (959) | (1,510) | (2,581) | (2,175) | (746) | 373 | 1,143 | 1,100 | 1,100 |
| | | | | | | | | | | | 1,339 |
| | | | | | | | | | | | 2,439 |

Commentary

1. The latest projection is based on the capital programme presented to the Police, Fire and Crime Panel on 06.02.20, as amended by subsequent decisions of the Strategic Board on 17.03.20, 19.06.20, 03.09.20 and 17.12.20. It also includes updated expenditure and resource forecasts on 2020/21 and earlier years approved projects, following consultation with capital project managers.
2. There have been five property disposals up to 31 January 2021 (Shrub End, Southminster, Wickford, Hatfield Heath and Harlow Dog Site). Capital receipts forecast for the year is based on the disposal of 10 properties, per Estates Disposals Tracker for January 2021, 29.01.21.
3. A revenue contribution of £2.366m will be used for financing capital expenditure in 2020/21. The forecast balance at 31 March 2021 of £1.339m will be utilised in 2021/22.
4. External: Home Office funding to purchase additional taser devices in order to increase the number of STOs that are deployed. Grant claim approved by Home Office on 23.12.20, grant received 07.01.21.

10.6 Movement in Capital Reserves

Movement in Capital Reserves From Month 9 December 2020

| Project | Area | £000 | Reason |
|--|-----------|----------------|--|
| 2020/21 Month 9 @ 31 December 2020 | | 8,960 | Forecast Reserves Deficit at 31 March 2021 (Approved Projects) |
| (i) Movement in Capital Payments | | | |
| Infrastructure Expansion | ANPR | 13 | Advanced works - Forecast spend reprofiled |
| Boreham Site Purchase | ESTATES | (3,500) | Payments slippage to 2021/22 |
| Capitalised Maintenance Programme 20/21 | ESTATES | (353) | Payments slippage to 2021/22 |
| Capitalised Maintenance Programme 18/20 | ESTATES | (349) | Payments slippage to 2021/22 |
| Co-location of CRU with Essex County Council | ESTATES | (100) | Payments slippage to 2021/22 |
| Chelmsford PS Refurbishment | ESTATES | (68) | Payments slippage to 2021/22 |
| PAC Access Control Upgrade | ESTATES | (55) | Payments slippage to 2021/22 |
| Disposals Reprovision Phase 1 | ESTATES | (49) | Payments slippage to 2021/22 |
| CSI Accommodation Upgrades | ESTATES | (29) | Payments slippage to 2021/22 |
| Data Centre Provision | ESTATES | (25) | Payments slippage to 2021/22 |
| Lockers Replacement | ESTATES | (16) | Payments slippage to 2021/22 |
| CCTV Security Sites | ESTATES | (12) | Payments slippage to 2021/22 |
| Charter (COSMOS) Replacement | IT | (14) | Payments slippage to 2021/22 |
| Fleet Replacement Programme 19/20 | TRANSPORT | (60) | Payments slippage to 2021/22 |
| Fleet Replacement Programme 17/18 | TRANSPORT | (15) | Project spend complete |
| Taser Programme: Op Sceptre (Phase 2) | OPC | 19 | Advanced works - Forecast spend reprofiled |
| Taser Programme: Phase 1 | OPC | (6) | Project spend complete |
| Replacement Laser Scanners | SCD | 38 | Advanced works - Forecast spend reprofiled |
| | | (4,581) | Total Payments Forecast Movement |
| (ii) Movement in Capital Income | | | |
| Revenue Contributions | OTHER | (1,940) | Cumulative balance from 31 March 2020 and in-year contributions to be utilised to fund capital expenditure in year |
| | | (1,940) | Total Income Movement |
| | | | |
| 2020/21 Month 10 @ 31 January 2021 | | 2,439 | Forecast Reserves Deficit at 31 March 2021 (Approved Projects) |

Appendices to Revenue Report 2020/21 – Month 10

| | |
|---|----|
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11. APPENDIX A – Detail Revenue Report

POLICE & CRIME COMMISSIONER FOR ESSEX REVENUE REPORT 2020/21 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 | 180,151 | (1,185) | 178,966 | 150,588 | 182,795 | 3,830 |
| Police Staff Pay and Allowances | 86,727 | (1,073) | 85,654 | 67,534 | 83,990 | (1,664) |
| PCSO Pay | 3,510 | 4 | 3,515 | 2,936 | 3,511 | (3) |
| Operational Performance | 340 | (34) | 306 | 0 | 306 | 0 |
| Police Officer Overtime | 3,939 | 1,594 | 5,533 | 4,708 | 5,982 | 449 |
| Police Officer Bank Holiday Overtime | 1,766 | 35 | 1,801 | 1,760 | 1,791 | (9) |
| Police Staff Agency | 95 | 414 | 510 | 418 | 510 | 0 |
| Police Staff and PCSO Overtime | 927 | 648 | 1,574 | 1,327 | 1,756 | 182 |
| Pensions (Ill Health / Medical) | 4,506 | 0 | 4,506 | 3,539 | 4,347 | (160) |
| Training | 1,350 | (8) | 1,342 | 1,160 | 1,341 | (1) |
| Employee Expenses (e.g. Severance) | 362 | 291 | 653 | 267 | 646 | (8) |
| Associated Police Pay e.g. Acting Up, A/L loss of pay | 1,060 | (127) | 933 | 958 | 1,244 | 311 |
| Employees Sub Total | 284,733 | 559 | 285,292 | 235,195 | 288,217 | 2,925 |
| Premises | 10,836 | (1,118) | 9,718 | 7,882 | 9,994 | 276 |
| Transport | 6,571 | (52) | 6,519 | 5,147 | 5,447 | (1,071) |
| Supplies and Services | | | | | | |
| Forensic Costs | 3,213 | 130 | 3,343 | 2,382 | 3,207 | (136) |
| Communications & Technology | 13,550 | 894 | 14,444 | 11,624 | 13,545 | (900) |
| Uniforms & Laundry | 763 | 73 | 836 | 566 | 714 | (123) |
| Medical related expenditure | 2,460 | 81 | 2,541 | 1,632 | 2,536 | (5) |
| Office Equipment, Furniture & Materials | 655 | 37 | 692 | 444 | 608 | (84) |
| Custody Costs | 473 | 29 | 502 | 489 | 596 | 94 |
| PCC Grants | 5,480 | 257 | 5,738 | 6,604 | 5,738 | 0 |
| Insurance Contribution | 1,300 | 0 | 1,300 | 586 | 1,550 | 250 |
| Specialist/Operational Supplies & Services | 6,711 | 1,519 | 8,231 | 4,734 | 6,622 | (1,609) |
| Revenue Consequences of Capital | 3,351 | (1,703) | 1,648 | 0 | 43 | (1,605) |
| Supplies & Services Sub Total | 37,958 | 1,318 | 39,276 | 29,061 | 35,158 | (4,118) |
| Third Party Payments | 6,584 | 2,798 | 9,382 | 6,617 | 9,200 | (182) |
| In-Year Investments | 0 | 162 | 162 | 0 | 0 | (162) |
| In-Year Savings | (96) | 137 | 41 | 0 | 0 | (41) |
| Gross Operating Expenditure | 346,585 | 3,804 | 350,389 | 283,904 | 348,017 | (2,372) |
| Income | (33,705) | (4,788) | (38,493) | (28,499) | (37,891) | 602 |
| Net Cost of Services | 312,880 | (984) | 311,896 | 255,404 | 310,125 | (1,771) |
| Other Expenditure / (Income) | | | | | | |
| Interest (Receivable) / Payable | 3 | 0 | 3 | (6) | (16) | (19) |
| Cost of the disposal of fixed assets | 30 | (30) | 0 | 0 | 0 | 0 |
| Capital & Other Adjustments | 2,205 | 12 | 2,217 | (1,595) | 2,217 | 0 |
| Budget carry forwards | 0 | (267) | (267) | (267) | (267) | 0 |
| Earmarked reserves | (402) | (259) | (660) | (966) | (660) | 0 |
| | 1,836 | (543) | 1,293 | (2,833) | 1,274 | (19) |
| Net Expenditure | 314,716 | (1,527) | 313,189 | 252,571 | 311,400 | (1,789) |
| Contribution to/(from) General Balance | 0 | 1,527 | 1,527 | 1,527 | 3,316 | 1,789 |
| BUDGET REQUIREMENT | 314,716 | (0) | 314,716 | 254,098 | 314,716 | (0) |

12. APPENDIX B – Police Objective Analysis – Level 2

| Revenue Monitoring Report - Police Objective Analysis format | | | | | | |
|---|------------------------------------|--|-----------------------|------------------------|-------------------------|---|
| Quarter 3 (up to the end of January) 2020/21 | Provisional Original Budget | Reclassifications and virements | Current Budget | Actuals to date | Forecast Outturn | Forecast Variance Over / (Under) Spend |
| | £000 | £000 | £000 | £000 | £000 | £000 |
| Neighbourhood Policing | 71,851 | (253) | 71,597 | 63,773 | 75,089 | 3,492 |
| Specialist Community Liaison | 5,328 | 29 | 5,357 | 4,765 | 5,860 | 503 |
| Command Team & Support Overheads | 4,237 | 401 | 4,638 | 3,023 | 4,879 | 242 |
| Local Policing | 81,415 | 177 | 81,592 | 71,562 | 85,829 | 4,237 |
| Front Desk | 1,376 | (172) | 1,204 | 1,000 | 1,200 | (3) |
| Central Communications Unit | 23,057 | 209 | 23,266 | 18,853 | 23,021 | (245) |
| Command Team & Support Overheads | 1,376 | 1 | 1,378 | 1,352 | 1,617 | 239 |
| Dealing with the Public | 25,809 | 39 | 25,848 | 21,204 | 25,838 | (9) |
| Custody | 7,491 | 77 | 7,568 | 7,896 | 9,384 | 1,816 |
| Police Doctors, Nurses & Surgeons | 1,822 | 0 | 1,822 | 1,187 | 1,802 | (20) |
| Criminal Justice | 4,949 | (268) | 4,681 | 3,470 | 4,026 | (654) |
| Police National Computer | 469 | 51 | 519 | 523 | 519 | 0 |
| Coroner Assistance | 69 | 0 | 69 | 33 | 66 | (3) |
| Property Officers | 549 | (0) | 548 | 490 | 589 | 40 |
| Command Team & Support Overheads | 298 | 0 | 299 | 428 | 509 | 210 |
| Criminal Justice Arrangements | 15,646 | (140) | 15,506 | 14,027 | 16,895 | 1,389 |
| Traffic Units | 9,484 | (208) | 9,276 | 7,300 | 8,741 | (535) |
| Vehicle Recovery | (56) | (72) | (128) | (197) | (227) | (99) |
| Casualty Reduction Partnership | (88) | (35) | (123) | 550 | (145) | (22) |
| Command Team & Support Overheads | 266 | (198) | 69 | 61 | 75 | 7 |
| Road Policing | 9,605 | (512) | 9,093 | 7,713 | 8,444 | (650) |
| Command Team & Support Overheads | 1,966 | (1,760) | 206 | 628 | 2,782 | 2,577 |
| Air Operations | 1,667 | (0) | 1,666 | 1,660 | 1,661 | (6) |
| Specialist Terrain | 284 | 0 | 284 | 268 | 318 | 33 |
| Dogs Section | 1,554 | (36) | 1,518 | 1,435 | 1,608 | 90 |
| Advanced Public Order | 4,281 | 326 | 4,607 | 3,903 | 4,629 | 22 |
| Airports & Ports Policing | (629) | (68) | (697) | 1,431 | (723) | (26) |
| Firearms Unit | 6,379 | (537) | 5,842 | 4,623 | 5,534 | (308) |
| Civil Contingencies & Planning | 226 | 341 | 567 | 381 | 764 | 197 |
| Operational Support | 15,728 | (1,734) | 13,993 | 14,329 | 16,572 | 2,579 |
| Command Team & Support Overheads | 412 | (327) | 85 | 180 | 210 | 125 |
| Intelligence Analysis/Threat Assessments | 3,844 | (790) | 3,055 | 2,437 | 3,371 | 317 |
| Intelligence Gathering | 6,231 | 924 | 7,155 | 5,741 | 6,850 | (305) |
| Intelligence | 10,487 | (193) | 10,295 | 8,358 | 10,431 | 137 |
| Command Team & Support Overheads | 1,339 | 218 | 1,557 | 1,021 | 1,521 | (36) |
| Major Investigations Unit | 5,441 | 404 | 5,845 | 4,609 | 5,358 | (487) |
| Economic Crime | 2,748 | 246 | 2,994 | 2,276 | 2,641 | (353) |
| Specialist Investigation Units | 47 | 0 | 47 | 52 | 63 | 16 |
| Serious & Organised Crime Unit | 2,731 | (427) | 2,304 | 2,286 | 2,270 | (34) |
| Local Investigation/Prisoner Processing | 11,571 | 197 | 11,768 | 10,088 | 12,006 | 238 |
| Cyber Crime | 471 | (267) | 203 | 248 | 161 | (43) |
| Investigations | 24,347 | 371 | 24,718 | 20,581 | 24,020 | (699) |
| Witness Protection (Adult and Child) | 0 | 0 | 0 | 0 | 0 | 0 |
| Protecting Vulnerable People (PVP) | 30,897 | (1,034) | 29,862 | 22,448 | 26,843 | (3,020) |
| Monitoring Dangerous and Repeat Offenders | 2,124 | (65) | 2,059 | 2,067 | 2,421 | 362 |
| Command Team & Support Overheads | 1,499 | (38) | 1,460 | 1,144 | 1,348 | (113) |
| Public Protection | 34,519 | (1,138) | 33,381 | 25,660 | 30,611 | (2,770) |
| Scenes of Crime Officers | 2,690 | (64) | 2,626 | 2,374 | 2,882 | 256 |
| External Forensic Costs | 3,121 | 34 | 3,155 | 2,216 | 3,015 | (140) |
| Fingerprint | 906 | (75) | 830 | 683 | 652 | (178) |
| Photographic Image Recovery | 1,983 | 72 | 2,055 | 1,264 | 2,020 | (35) |
| Other Forensic Costs | 825 | 81 | 905 | 619 | 940 | 34 |
| Command Team & Support Overheads | 129 | (73) | 56 | 31 | 62 | 6 |
| Investigative Support | 9,652 | (25) | 9,627 | 7,186 | 9,570 | (57) |
| Secondments | 3 | 2 | 5 | 41 | (1) | (5) |
| Counter Terrorism/Special Branch | 2,744 | 173 | 2,917 | 2,027 | 2,543 | (374) |
| NPCC Projects / Initiatives | 134 | 46 | 180 | 193 | 203 | 23 |
| Other National Policing Requirements | 0 | 0 | 0 | 0 | 0 | 0 |
| National Policing | 2,881 | 221 | 3,102 | 2,261 | 2,745 | (356) |
| Human Resources | 5,439 | (155) | 5,283 | 3,366 | 4,455 | (828) |
| Finance | 2,143 | (233) | 1,911 | 1,717 | 2,201 | 290 |
| Legal Services | 1,001 | 106 | 1,107 | 607 | 786 | (321) |
| Fleet Services | 6,993 | (408) | 6,585 | 5,588 | 5,781 | (804) |
| Estates | 14,334 | (1,565) | 12,769 | 9,255 | 11,553 | (1,216) |
| Information Communication Technology | 22,056 | 1,070 | 23,126 | 17,197 | 21,855 | (1,272) |
| Professional Standards | 2,939 | (401) | 2,539 | 2,257 | 2,222 | (317) |
| Press & Media | 1,954 | (153) | 1,801 | 1,214 | 1,543 | (258) |
| Performance Review/Corporate Development | 5,056 | 77 | 5,133 | 4,084 | 4,799 | (333) |
| Procurement | 1,051 | 109 | 1,160 | 379 | 1,253 | 93 |
| Training | 5,545 | 3,197 | 8,741 | 6,337 | 7,590 | (1,152) |
| Administration Support | 4,185 | 13 | 4,199 | 2,720 | 4,053 | (145) |
| Force Command | 1,806 | (29) | 1,777 | 1,676 | 2,205 | 428 |
| Support to Associations & Trade Unions | 305 | 0 | 305 | 317 | 387 | 82 |
| Social Club Support & Force Band | 10 | (0) | 10 | 17 | 2 | (7) |
| Insurance/Risk Management | 1,625 | (0) | 1,625 | 1,063 | 1,972 | 347 |
| Support Functions | 76,442 | 1,629 | 78,071 | 57,792 | 72,658 | (5,413) |
| PFCC - Cost of the Democratic Process | 195 | (1) | 194 | 164 | 194 | 0 |
| PFCC - Office of the Police Crime Commissioner | 1,130 | (6) | 1,124 | 957 | 1,124 | (0) |
| PFCC - Commissioned Services | 3,441 | 252 | 3,693 | 2,930 | 3,693 | (0) |
| Police, Fire & Crime Commissioner | 4,766 | 245 | 5,012 | 4,052 | 5,012 | (0) |
| Revenue Contribution to Capital | 1,705 | 12 | 1,717 | 1,705 | 1,717 | 0 |
| Capital Financing | 500 | 3 | 502 | (3,311) | 484 | (19) |
| Pensions & Exit Costs | 1,614 | 45 | 1,659 | 683 | 1,500 | (160) |
| Central Costs | 3,819 | 60 | 3,879 | (923) | 3,701 | (178) |
| Transfer to/(from) earmarked reserves | (402) | (526) | (927) | (1,233) | (927) | 0 |
| Transfer to/(from) general reserve | 0 | 1,527 | 1,527 | 1,527 | 3,316 | 1,789 |
| Grand Total | 314,716 | 0 | 314,716 | 254,097 | 314,716 | 0 |

13. APPENDIX C – Detail Reserves Analysis

| | 2020/21 | | | 2021/22 | | | 2022/23 | | | 2023/24 | | | 2024/25 | | | | |
|--|-----------------------------|------------------------------|--------------------------|-------------------------------|------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|
| | Opening @ 1/4/20 (£m) | Appropriations To (£m) | Forecast From (£m) | Forecast @ 31/3/21 (£m) | Forecast @ 1/4/21 (£m) | Forecast Appropriations To (£m) | Forecast From (£m) | Forecast @ 31/3/22 (£m) | Forecast @ 1/4/22 (£m) | Forecast Movements (£m) | Forecast @ 31/3/23 (£m) | Forecast @ 1/4/23 (£m) | Forecast Movements (£m) | Forecast @ 31/3/24 (£m) | Forecast @ 1/4/24 (£m) | Forecast Movements (£m) | Forecast @ 31/3/25 (£m) |
| Earmarked Revenue Reserves | | | | | | | | | | | | | | | | | |
| <i>Reserves held but managed as third party reserves</i> | | | | | | | | | | | | | | | | | |
| 1 POCA income | 2.7 | 0.1 | (0.8) | 2.0 | 2.0 | - | (0.9) | 1.1 | 1.1 | 0.7 | 1.8 | 1.8 | (0.9) | 0.9 | (0.9) | - | |
| 2 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 | - | 0.1 | |
| 3 Reserves held but managed as third party reserves Total | 2.8 | 0.2 | (0.9) | 2.1 | 2.1 | 0.1 | (1.0) | 1.2 | 1.2 | 0.7 | 1.9 | 1.9 | (0.9) | 1.0 | (0.9) | 0.1 | |
| Project Reserves | | | | | | | | | | | | | | | | | |
| 4 IT Convergence | - | - | - | - | - | 1.2 | (1.2) | - | - | - | - | - | - | - | - | - | |
| 5 Project Reserves Total | - | - | - | - | - | 1.2 | (1.2) | - | - | - | - | - | - | - | - | - | |
| Ring-fenced Reserves | | | | | | | | | | | | | | | | | |
| 6 Restructuring Reserve | 0.2 | - | - | 0.2 | 0.2 | 0.9 | (0.9) | 0.2 | 0.2 | - | 0.2 | 0.2 | - | 0.2 | - | 0.2 | |
| 7 Operational Transformational Reserve (OTR) | 1.0 | - | (0.4) | 0.6 | 0.6 | - | (0.6) | - | - | - | - | - | - | - | - | - | |
| 8 Transformation Reserve | 0.5 | - | (0.1) | 0.4 | 0.4 | - | (0.1) | 0.3 | 0.3 | - | 0.3 | 0.3 | - | 0.3 | - | 0.3 | |
| 9 Data Analytics Reserve | 0.2 | - | (0.1) | 0.1 | 0.1 | - | (0.1) | - | - | - | - | - | - | - | - | - | |
| 10 PEQF Reserve | 0.2 | 0.1 | - | 0.3 | 0.3 | - | (0.1) | 0.2 | 0.2 | (0.2) | - | - | - | - | - | - | |
| 11 Ring-fenced Reserves Total | 2.1 | 0.1 | (0.6) | 1.6 | 1.6 | 0.9 | (1.8) | 0.7 | 0.7 | (0.2) | 0.5 | 0.5 | - | 0.5 | - | 0.5 | |
| Operational Reserves | | | | | | | | | | | | | | | | | |
| 12 Major Operational Reserve | 1.5 | - | - | 1.5 | 1.5 | - | - | 1.5 | 1.5 | - | 1.5 | 1.5 | - | 1.5 | - | 1.5 | |
| 13 Specials Constabulary Reserve | 0.1 | - | - | 0.1 | 0.1 | - | - | 0.1 | 0.1 | - | 0.1 | 0.1 | - | 0.1 | - | 0.1 | |
| 14 Future Capital Funding | 2.0 | 1.7 | (2.4) | 1.3 | 1.3 | 1.0 | (2.3) | - | - | (1.2) | (1.2) | (1.2) | - | (1.2) | (1.2) | (1.2) | |
| 16 Carry Forwards Reserve - OPFCC | 0.2 | - | (0.2) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 17 Carry Forwards Reserve - Chief Constable | 0.5 | - | - | 0.5 | 0.5 | - | (0.5) | - | - | - | - | - | - | - | - | - | |
| 15 Operational Reserves Total | 4.3 | 1.7 | (2.6) | 3.4 | 3.4 | 1.0 | (2.8) | 1.6 | 1.6 | (1.2) | 0.4 | 0.4 | - | 0.4 | - | 0.4 | |
| 18 Total Earmarked Revenue Reserves | 9.2 | 2.0 | (4.1) | 7.1 | 7.1 | 3.2 | (6.8) | 3.5 | 3.5 | (0.7) | 2.8 | 2.8 | (0.9) | 1.9 | (0.9) | 1.0 | |
| 19 General Reserve | 9.3 | 3.3 | - | 12.6 | 12.6 | - | (1.2) | 11.4 | 11.4 | - | 11.4 | 11.4 | - | 11.4 | - | 11.4 | |
| GR as % of net revenue expenditure | | | | 3.9% | | | | 3.3% | | | 3.2% | | | 3.1% | | 3.1% | |
| 21 Total Revenue Reserves | 18.5 | 5.3 | (4.1) | 19.7 | 19.7 | 3.2 | (8.0) | 14.9 | 14.9 | (0.7) | 14.2 | 14.2 | (0.9) | 13.3 | (0.9) | 12.4 | |
| Capital Reserves | | | | | | | | | | | | | | | | | |
| 22 Capital Receipts Reserve | 1.1 | 6.1 | (7.2) | - | - | 5.6 | (5.6) | - | - | - | - | - | - | - | - | - | |
| 23 Total Capital Reserves | 1.1 | 6.1 | (7.2) | - | - | 5.6 | (5.6) | - | - | - | - | - | - | - | - | - | |
| 24 Grand Total - Revenue & Capital Reserves | 19.6 | 11.4 | (11.3) | 19.8 | 19.7 | 8.8 | (13.6) | 14.9 | 14.9 | (0.7) | 14.2 | 14.2 | (0.9) | 13.3 | (0.9) | 12.4 | |
| Provisions | | | | | | | | | | | | | | | | | |
| 24 Insurance (for known outstanding claims) | 2.6 | - | - | 2.6 | 2.6 | - | - | 2.6 | 2.6 | - | 2.6 | 2.6 | - | 2.6 | - | 2.6 | |
| 25 Legal Claims | 0.7 | - | - | 0.7 | 0.7 | (0.7) | - | - | - | - | - | - | - | - | - | - | |
| 26 Total Provisions | 3.3 | - | - | 3.3 | 3.3 | (0.7) | - | 2.6 | 2.6 | - | 2.6 | 2.6 | - | 2.6 | - | 2.6 | |

Notes (as per line references above)

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|----|--|
| 1 | £2.2m included within the POCA reserve in 2019/20 from 2018/19 seizures. Annual forecast movements include funding of financial investigators and estimated net withdrawals of £0.4m annually. |
| 9 | £0.2m reserve created in 2019/20 for Data Analytics to be used in 2020/21 & 2021/22. |
| 10 | £0.2m transferred into a PEQF reserve in 2019/20 for mobilisation of PEQF Training Programme. An additional £0.073m to be added to the reserve in 2020/21 from unused growth this year due to programme delays which will be utilised in future years. |
| 19 | 2020/21 - Includes an appropriation of £1.527m to reflect Op Melrose Home Office Funding received in relation to 2019/20 expenditure. |