

## Performance and Resources Scrutiny Programme 2021/22

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

<b>Title of Report:</b>	<b>2021/22 Month 9 Police Objective Analysis</b>
<b>Agenda Number:</b>	
<b>Chief Officer</b>	<b>DCC Prophet</b>
<b>Date Paper was Written</b>	<b>20<sup>th</sup> January 2022</b>
<b>Version Number</b>	<b>Version 1</b>
<b>Report from:</b>	<b>Essex Police: Corporate Finance</b>
<b>Date of Meeting:</b>	<b>31<sup>st</sup> January 2022</b>
<b>Author on behalf of Chief Officer:</b>	<b>Richard Jones, Head of Business Partnering and Management Accounting</b>
<b>Date of Approval:</b>	<b>20<sup>th</sup> January 2022</b>

### **1.0 Purpose of Report**

- 1.1 This report identifies the 2021/22 Month 9 in-year monitoring for Police Objective Analysis (POA). Explanations for the main in-year variances to budget (Section 1) and year-on-year outturn comparisons (Section 2) are provided. The Level 2 information is noted in Appendix A. The 2022/23 POA reporting timetable is noted in Appendix B.
- 1.2 The incremental refinement of the POA monitoring process during this year, alongside the confirmed changes to the POA guidance provided by CIPFA, has resulted in some of the prior year POA classification being recognised differently to how POA is categorised for 2021/22, which inevitably has an impact on the variance commentary for year-on-year outturn comparisons.

### **2.0 Recommendations**

- 2.1 To note the 2021/22 Quarter 3 POA monitoring position and to endorse and approve the 2022/23 POA reporting timetable to COG, Performance and Resources Board and Strategic Board.

# 1. POA – Level 1 – 2021/22 Summary and Forecast Variance Analysis

## Revenue Monitoring Report - Police Objective Analysis

### Forecast Outturn (up to the end of December) 2021/22

Function	Provisional Original Budget	Reclassifications and virements	Current Budget	Actuals to date	2021/22 Forecast Forecast Outturn	Forecast Variance Over / (Under) Spend	
	£000	£000	£000	£000	£000	£000	
Local Policing	88,172	(165)	88,006	66,271	89,918	1,912	Includes the impact from probationer intakes, less leavers to date than budgeted, alongside the decision to commence the financial year 44 FTE above budget. Vacancies held in local policing to balance the non-established training establishment
Dealing with the Public	25,457	290	25,747	18,643	25,255	(492)	Police Staff pay underspend due to vacancies, partially offset by utilisation of Police Staff overtime
Criminal Justice Arrangements	16,032	0	16,032	11,982	16,345	312	Overspends in relation to Interpreter Fees, Buddi tags and PNC Subscription
Road Policing	9,119	(288)	8,831	8,011	9,568	736	Includes Roads Policing Officer posts where average budget allocated does not meet forecast expenditure for the Officers that occupy these posts
Operational Support	15,383	938	16,321	14,060	18,135	1,814	Overspends include Police Officer overtime for Op Demand, plus an agreed reduction to Stansted contract for 2021/22 Q1 and shortfall of private hire income. Mutual assistance surplus income for COP26 and Op Trelawney of £1.020m has been used for force underspend utilisation
Intelligence	10,986	27	11,013	8,285	11,520	507	Includes Level 1 Intelligence Officer posts on LPAs where average budget allocated to LPAs does not meet forecast expenditure for the Officers that occupy these posts
Investigations	27,949	540	28,490	19,043	25,924	(2,566)	Includes 10 FTE Officer vacancies in the Major Crime Unit (Major Investigation Room), 15 FTE Officer vacancies in the Serious Organised Crime Unit (SCD/Op Raptor) and 30 FTE Officer vacancies in Local Investigations (Reactive CID)
Public Protection	35,565	337	35,902	25,728	34,946	(956)	Includes 47 FTE Officer vacancies in Public Protection (MOSOVO, PP Hubs and Ops Centre), offset by Officer posts where the average budget allocated does not meet forecast expenditure for the Officers that occupy these posts. The underspend is further offset by an overspend of £0.2m for increased Safeguarding Contributions that are to be incurred from force budgets
Investigative Support	9,987	(687)	9,301	6,646	9,392	92	Reduction in Forensic analysis costs of £0.8m, for which £0.690m budget was vired as part of force underspend utilisation
National Policing	3,741	(395)	3,346	2,685	2,889	(457)	Underspend in relation to 6 x FTE ROCU Officers (£415k) and underspend for ERSOU based on 2021/22 budget provision variance to forecast expenditure, as notified by ERSOU via quarterly finance updates, for which £0.334m budget was vired as part of force underspend utilisation
<b>Sub total</b>	<b>242,392</b>	<b>596</b>	<b>242,988</b>	<b>181,356</b>	<b>243,891</b>	<b>902</b>	
Support Functions	78,695	1,133	79,827	61,752	79,045	(782)	Underspend on Communication and Technology in relation to Microsoft enterprise agreement and Forensic Case management system which is being delivered across 7 Forces
Police, Fire & Crime Commissioner	4,864	(316)	4,548	4,071	4,372	(176)	Council Tax Sharing agreement underspend based on latest cumulative value of all billing authority deductions via the monthly precept process. Virements and forecast outturn include LCTS Grant of £2.022m used for force underspend utilisation offset by Safer Streets funding of £1.755m
Central Costs	4,761	828	5,589	(3,239)	5,504	(85)	Ill health/medical forecast updated to reflect 5 x PC & 1 x Sgt leavers compared to the budgeted amount of 10 leavers. In addition, technical adjustments to MRP & borrowing forecast. These underspends were used for force underspend utilisation
<b>Sub total</b>	<b>88,320</b>	<b>1,645</b>	<b>89,965</b>	<b>62,585</b>	<b>88,921</b>	<b>(1,044)</b>	
<b>Net expenditure</b>	<b>330,712</b>	<b>2,241</b>	<b>332,953</b>	<b>243,941</b>	<b>332,812</b>	<b>(141)</b>	
Transfer to/(from) earmarked reserves	798	(3,378)	(2,579)	(1,699)	(2,579)	0	
Transfer to/(from) general reserve	(1,200)	1,136	(64)	(64)	77	141	Reflects in year underspend of £0.141m for transfer to the general reserve
<b>Budget Requirement</b>	<b>330,310</b>	<b>0</b>	<b>330,310</b>	<b>242,178</b>	<b>330,310</b>	<b>0</b>	

## 2. POA – Level 1 (continued) – Outturn Variance Analysis 2021/22 vs 2020/21

<u>Revenue Monitoring Report - Police Objective Analysis</u>												
<u>Forecast Outturn (up to the end of December) 2021/22</u>												
Function	2021/22 Forecast Outturn	2020/21 Outturn	Outturn Variance 21/22 vs 20/21	Outturn Variance Commentary - 2021/22 vs 2020/21	Officer FTE Movement			Staff FTE Movement				
	£000	£000	£000		2021/22	2020/21	Variance	2021/22	2020/21	Variance		
Local Policing	89,918	86,479	3,439	Police Officer Pay & Allowances (including overtime) - £3.3m increase	1,479	1,482	(3)	93	96	(3)		
Dealing with the Public	25,255	25,711	(457)	No material change	99	99	0	488	485	3		
Criminal Justice Arrangements	16,345	16,920	(575)	Reduction in Police Officer/Police Staff overtime and Interpreters Fees, which were all overspent in 2020/21	60	60	0	303	304	(1)		
Road Policing	9,568	8,323	1,245	Increase of 8 FTE Officers. Timing differences in relation to when recruitment occurs will impact the variance reported	159	151	8	80	79	1		
Operational Support	18,135	14,796	3,339	No income received in relation to Op Melrose (Home Office funding to meet expenditure incurred in 2019/20) and Op Talla Home Office grants that were received in 2020/21	317	314	3	28	28	0		
Intelligence	11,520	10,519	1,001	Increase of 19 FTE Officers. Timing differences in relation to when recruitment occurs will impact the variance reported	128	109	19	111	111	0		
Investigations	25,924	23,972	1,952	Increase of 95 FTE Officers. Both vacancies and timing differences for recruitment to posts result in a smaller variance than might be anticipated	460	365	95	89	88	2		
Public Protection	34,946	30,878	4,068	Increase of 35 FTE Officers equating to £2.8m increase - timing differences in relation to when recruitment occurs will impact the variance reported. Also includes the transfer of 10 FTE Missing Person Liaison Officers from LPAs to Public Protection, totalling £0.3m	568	533	35	181	182	(1)		
Investigative Support	9,392	9,440	(48)	No material change	2	2	0	137	137	1		
National Policing	2,889	2,701	188	Reduction in third party payments and income relating to ERSOU, offset by increase in Officer pay	98	92	6	0	0	0		
<b>Sub total</b>	<b>243,891</b>	<b>229,740</b>	<b>14,151</b>		<b>3,369</b>	<b>3,206</b>	<b>163</b>	<b>1,511</b>	<b>1,509</b>	<b>2</b>		
Support Functions	79,045	69,418	9,627	26 FTE Officer and 18 FTE Staff equating to £2.7m and £2.5m increase, respectively. In addition, £1.6m increase to IT related expenditure, £0.8m increase to training including PUP investment, £0.7m one-off reduction in 2020/21 from accounting reclassification for Allard vs Ors, £0.4m for Rev Cons of Capital and £0.2m increase to Occ Health & Welfare related costs	184	158	26	790	772	18		
Police, Fire & Crime Commissioner	4,372	3,442	930	Includes the PFCC Commissioning Budget 2020/21 C/Fwd of £1,089m that is held on Earmarked Reserves and Safer Streets funding of £1.755m, offset by LCTS Grant of £2.022m for 2021/22	0	0	0	21	18	3		
Central Costs	5,504	5,408	96	No material change following 2021/22 increase to Capital Financing Reserve	0	0	0	0	0	0		
<b>Sub total</b>	<b>88,921</b>	<b>78,268</b>	<b>10,653</b>		<b>184</b>	<b>158</b>	<b>26</b>	<b>811</b>	<b>790</b>	<b>21</b>		
<b>Net expenditure</b>	<b>332,812</b>	<b>308,008</b>	<b>24,804</b>		<b>3,553</b>	<b>3,364</b>	<b>189</b>	<b>2,322</b>	<b>2,299</b>	<b>22</b>		
Transfer to/(from) earmarked reserves	(2,579)	2,840	(5,419)	Difference in Transfer to/(from) earmarked reserves between financial years								
Transfer to/(from) general reserve	77	3,887	(3,810)	Decrease in annual net contribution to General Reserve between financial years								
<b>Budget Requirement</b>	<b>330,310</b>	<b>314,735</b>	<b>15,575</b>	Increase of 189 FTE Officers / 22 FTE Staff								

# Appendix A - Police Objective Analysis (POA) – Level 2

Revenue Monitoring Report - Police Objective Analysis format									
Forecast Outturn (up to the end of December) 2021/22									
	Provisional Original Budget	Reclassifications and virements	Current Budget	Actuals to date	Forecast Outturn	Forecast Variance Over / (Under) Spend	2020/21 Outturn	Forecast Variance to 20/21 Outturn	
	£000	£000	£000	£000	£000	£000	£000	£000	
1a	Neighbourhood Policing	78,310	(609)	77,701	58,747	77,760	58	76,955	805
1c	Specialist Community Liaison	5,406	11	5,417	4,264	5,806	389	5,882	(76)
1d	Command Team & Support Overheads	4,455	433	4,888	3,260	6,352	1,464	3,643	2,709
	<b>Local Policing</b>	<b>88,172</b>	<b>(165)</b>	<b>88,006</b>	<b>66,271</b>	<b>89,918</b>	<b>1,912</b>	<b>86,479</b>	<b>3,439</b>
2a	Front Desk	1,298	7	1,304	845	1,110	(194)	1,207	(97)
2b	Central Communications Unit	22,737	10	22,748	16,511	22,428	(320)	22,858	(430)
2d	Command Team & Support Overheads	1,422	272	1,695	1,287	1,717	22	1,647	70
	<b>Dealing with the Public</b>	<b>25,457</b>	<b>290</b>	<b>25,747</b>	<b>18,643</b>	<b>25,255</b>	<b>(492)</b>	<b>25,711</b>	<b>(457)</b>
3a	Custody	8,558	13	8,571	6,630	8,937	366	9,351	(414)
3b	Police Doctors, Nurses & Surgeons	1,807	0	1,807	982	1,808	1	1,769	39
3e	Criminal Justice	4,172	(14)	4,158	3,083	4,005	(154)	4,115	(111)
3f	Police National Computer	535	0	535	589	585	50	523	62
3h	Coroner Assistance	36	0	36	0	33	(3)	66	(33)
3j	Property Officers	674	4	678	445	575	(103)	588	(13)
3k	Command Team & Support Overheads	251	(3)	248	254	402	154	507	(106)
	<b>Criminal Justice Arrangements</b>	<b>16,032</b>	<b>0</b>	<b>16,032</b>	<b>11,982</b>	<b>16,345</b>	<b>312</b>	<b>16,920</b>	<b>(575)</b>
4a	Traffic Units	9,360	(312)	9,048	7,366	9,781	732	8,751	1,030
4c	Vehicle Recovery	(188)	28	(160)	(97)	(176)	(16)	(339)	163
4d	Casualty Reduction Partnership	(122)	(5)	(127)	683	(115)	12	(177)	63
4e	Command Team & Support Overheads	69	0	69	59	78	8	88	(11)
	<b>Road Policing</b>	<b>9,119</b>	<b>(288)</b>	<b>8,831</b>	<b>8,011</b>	<b>9,568</b>	<b>736</b>	<b>8,323</b>	<b>1,245</b>
5a	Command Team & Support Overheads	2,516	520	3,036	2,840	3,537	501	1,014	2,524
5b	Air Operations	1,333	172	1,504	1,504	1,504	0	1,660	(156)
5d	Specialist Terrain	261	2	263	219	297	34	317	(21)
5e	Dogs Section	1,802	12	1,814	1,480	1,980	166	1,738	243
5f	Advanced Public Order	4,263	121	4,384	3,640	4,897	513	4,749	149
5g	Airports & Ports Policing	(573)	66	(507)	(281)	(498)	10	(777)	279
5h	Firearms Unit	5,574	34	5,609	4,474	6,167	558	5,663	504
5i	Civil Contingencies & Planning	207	11	218	184	250	32	433	(183)
	<b>Operational Support</b>	<b>15,383</b>	<b>938</b>	<b>16,321</b>	<b>14,060</b>	<b>18,135</b>	<b>1,814</b>	<b>14,796</b>	<b>3,389</b>
6a	Command Team & Support Overheads	414	(2)	412	512	753	341	278	474
6b	Intelligence Analysis/Threat Assessments	4,068	49	4,117	3,057	4,097	(20)	2,974	1,124
6c	Intelligence Gathering	6,504	(20)	6,483	4,716	6,670	186	7,267	(597)
	<b>Intelligence</b>	<b>10,986</b>	<b>27</b>	<b>11,013</b>	<b>8,285</b>	<b>11,520</b>	<b>507</b>	<b>10,519</b>	<b>1,001</b>
7a	Command Team & Support Overheads	1,332	53	1,385	768	1,304	(82)	1,357	(54)
7b	Major Investigations Unit	5,652	279	5,931	4,453	5,942	10	5,469	472
7c	Economic Crime	2,684	134	2,819	1,681	2,611	(207)	2,568	44
7d	Specialist Investigation Units	51	(0)	50	36	49	(2)	63	(14)
7e	Serious & Organised Crime Unit	4,261	(4)	4,257	2,721	3,566	(691)	2,214	1,352
7g	Local Investigation	13,612	65	13,677	9,130	12,259	(1,418)	12,150	108
7h	Cyber Crime	357	13	371	255	194	(177)	151	43
	<b>Investigations</b>	<b>27,949</b>	<b>540</b>	<b>28,490</b>	<b>19,043</b>	<b>25,924</b>	<b>(2,566)</b>	<b>23,972</b>	<b>1,952</b>
13a	Witness Protection (Adult and Child)	0	0	0	0	0	0	0	0
13c	Protecting Vulnerable People (PVP)	31,472	(67)	31,404	22,754	30,719	(685)	27,097	3,622
13d	Monitoring Dangerous and Repeat Offenders	2,557	365	2,922	1,840	2,502	(420)	2,455	47
13e	Command Team & Support Overheads	1,537	38	1,575	1,134	1,725	150	1,326	399
	<b>Public Protection</b>	<b>35,565</b>	<b>337</b>	<b>35,902</b>	<b>25,728</b>	<b>34,946</b>	<b>(956)</b>	<b>30,878</b>	<b>4,068</b>
8a	Scenes of Crime Officers	2,761	41	2,802	2,171	2,898	95	2,886	12
8b	External Forensic Costs	3,388	(710)	2,678	1,570	2,594	(84)	2,853	(259)
8c	Fingerprint	833	6	839	735	697	(142)	707	(10)
8d	Photographic Image Recovery	2,012	(18)	1,994	1,445	2,199	205	2,039	160
8e	Other Forensic Costs	905	(6)	898	671	898	(1)	894	4
8f	Command Team & Support Overheads	89	0	89	54	107	18	62	45
	<b>Investigative Support</b>	<b>9,987</b>	<b>(687)</b>	<b>9,301</b>	<b>6,646</b>	<b>9,392</b>	<b>92</b>	<b>9,440</b>	<b>(48)</b>
9a	Secondments	12	(3)	9	83	2	(7)	(4)	6
9b	Counter Terrorism/Special Branch	3,596	(374)	3,221	2,458	2,662	(559)	2,475	187
9c	NPCC Projects / Initiatives	134	85	219	247	328	109	229	99
9e	Other National Policing Requirements	0	(103)	(103)	(103)	0	0	0	(103)
	<b>National Policing</b>	<b>3,741</b>	<b>(395)</b>	<b>3,346</b>	<b>2,685</b>	<b>2,889</b>	<b>(457)</b>	<b>2,701</b>	<b>188</b>
10a	Human Resources	5,464	12	5,475	4,226	5,640	165	4,255	1,386
10b	Finance	2,252	7	2,260	1,874	2,506	247	2,116	391
10c	Legal Services	1,022	273	1,295	1,068	1,447	152	392	1,055
10d	Fleet Services	5,893	(194)	5,699	4,881	5,953	253	5,983	(30)
10e	Estates	12,594	(260)	12,334	8,112	11,402	(932)	11,405	(3)
10f	Information Communication Technology	22,893	994	23,887	19,155	23,074	(813)	21,178	1,896
10g	Professional Standards	3,218	31	3,249	2,861	2,920	(329)	2,267	653
10h	Press & Media	1,590	168	1,759	1,246	1,698	(61)	1,528	170
10i	Performance Review/Corporate Development	5,186	574	5,760	4,364	6,143	383	4,721	1,421
10j	Procurement	1,222	(491)	731	399	606	(125)	500	106
10k	Training	8,549	45	8,594	7,621	8,879	285	7,628	1,251
10l	Administration Support	4,545	(26)	4,519	2,675	4,165	(354)	3,255	910
10m	Force Command	2,169	0	2,169	1,657	2,329	160	2,198	131
10n	Support to Associations & Trade Unions	370	(1)	369	308	431	63	389	42
10o	Social Club Support & Force Band	1	1	2	61	1	(1)	1	1
10p	Insurance/Risk Management	1,725	1	1,726	1,245	1,852	126	1,605	246
	<b>Support Functions</b>	<b>78,695</b>	<b>1,133</b>	<b>79,827</b>	<b>61,752</b>	<b>79,045</b>	<b>(782)</b>	<b>69,418</b>	<b>9,627</b>
11d	PFCC - Cost of the Democratic Process	196	0	196	175	156	(41)	203	(47)
11e	PFCC - Office of the Police Crime Commissioner	1,233	(1,949)	(715)	(1,174)	(667)	48	1,181	(1,848)
11g	PFCC - Commissioned Services	3,434	1,633	5,067	5,071	4,884	(183)	2,059	2,825
	<b>Police, Fire &amp; Crime Commissioner</b>	<b>4,864</b>	<b>(316)</b>	<b>4,548</b>	<b>4,071</b>	<b>4,372</b>	<b>(176)</b>	<b>3,442</b>	<b>930</b>
12a	Revenue Contribution to Capital	1,442	2,373	3,815	(3,514)	4,196	381	3,383	813
12b	Capital Financing	816	(151)	665	(72)	200	(465)	482	(283)
12c	Pensions & Exit Costs	2,504	(1,394)	1,109	348	1,108	(2)	1,542	(434)
	<b>Central Costs</b>	<b>4,761</b>	<b>828</b>	<b>5,589</b>	<b>(3,239)</b>	<b>5,504</b>	<b>(85)</b>	<b>5,408</b>	<b>96</b>
Reserves	Transfer to/(from) earmarked reserves	798	(3,378)	(2,579)	(1,699)	(2,579)	0	2,840	(5,419)
Gen Reserve	Transfer to/(from) general reserve	(1,200)	1,136	(64)	(64)	77	141	3,887	(3,810)
	<b>Grand Total</b>	<b>330,310</b>	<b>0</b>	<b>330,310</b>	<b>242,178</b>	<b>330,310</b>	<b>0</b>	<b>314,735</b>	<b>15,575</b>

## Appendix B – 2022/23 POA Reporting Timetable

<b>2022/23 Police Objective Analysis (POA) reporting timetable</b>		
<b>Date</b>	<b>Activity</b>	<b>Governance Board</b>
23 <sup>rd</sup> February 2022	2022/23 Original Budget	COG
8 <sup>th</sup> March 2022	2022/23 Original Budget	PFCC Strategic Board
18 <sup>th</sup> May 2022	<i>2021/22 Provisional Outturn</i>	COG
30 <sup>th</sup> May 2022	<i>2021/22 Provisional Outturn</i>	PFCC P&R Board
TBC – July 2022	POA 2022/23 Statutory Return – Draft Return to CIPFA	N/A – Provided to COG/PFCC Strategic Board in Feb/Mar
27 <sup>th</sup> July 2022	2022/23 Qtr 1 Monitoring	COG
28 <sup>th</sup> July 2022	2022/23 Qtr 1 Monitoring	PFCC P&R Board
TBC – October 2022	POA 2022/23 Statutory Return – Outlier Return to CIPFA	N/A – Changes reflected within Qtr 2 Monitoring
19 <sup>th</sup> October 2022	2022/23 Qtr 2 Monitoring	COG
26 <sup>th</sup> October 2022	2022/23 Qtr 2 Monitoring	PFCC P&R Board
25 <sup>th</sup> January 2023	2022/23 Qtr 3 Monitoring	COG
TBC – Jan 2023	2022/23 Qtr 3 Monitoring	PFCC P&R Board
22 <sup>nd</sup> February 2023	<i>2023/24 Original Budget</i>	COG
TBC - March 2023	<i>2023/24 Original Budget</i>	PFCC Strategic Board
17 <sup>th</sup> May 2023	2022/23 Provisional Outturn	COG
TBC – May 2023	2022/23 Provisional Outturn	PFCC P&R Board