

Performance and Resources Scrutiny Programme 2022/23

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

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1.0 Purpose of Report

- 1.1 The report identifies the 2022/23 Month 9 in-year monitoring for Police Objective Analysis (POA). High level explanations for the main in-year variances to budget are provided for POA Level 1 (Section 1), which equally provide some of the explanation for the POA Level 2 variances.
- 1.2 The year-on-year outturn comparison between 2022/23 and 2021/22 have been included within the report following completion of the CIPFA annual statutory return (Section 2).
- 1.3 Probationers at the college are in non-established posts and their costs will appear within the Local Policing POA, resulting in a significant overspend. The average numbers as at month 9, of non-established posts, are Probationers (PEQF) 181 FTEs, Probationer PCs 50 FTEs, Probationers (Police Now) 23 FTEs, Student Constables (Investigate First) 2.5 FTEs.
- 1.4 The POA Level 2 information is noted in Appendix A.

2.0 Recommendations

- 2.1 The report is for noting.

1. POA – Level 1 – 2022/23 Summary and Forecast Variance Analysis

| <u>Revenue Monitoring Report - Police Objective Analysis</u> | | | | | | | |
|--|-------------------------|---------------------------------|----------------|-----------------|--------------------------|--|---|
| <u>Forecast Outturn (up to the end of December 2022/23)</u> | | | | | | | |
| Function | 2022/23 Original Budget | Reclassifications and virements | Current Budget | Actuals to date | 2022/23 Forecast Outturn | Forecast Variance Over / (Under) Spend | |
| | £000 | £000 | £000 | £000 | £000 | £000 | |
| Local Policing | 87,516 | (960) | 86,556 | 68,641 | 92,294 | 5,737 | Includes the impact from probationer intakes, alongside the decision to commence the financial year 20 FTE above budget. Vacancies are held in local policing to balance the non-established training establishment. The increase to the forecast overspend from Month 6 is due to officers remaining within Local Policing prior to transferring into force growth posts within specialist areas, such as Investigations and Public Protection. |
| Dealing with the Public | 27,644 | 82 | 27,726 | 20,584 | 27,450 | (276) | Includes 65 FTE Police Staff and 8 FTE Officer vacancies in Contact Management, as at 31st December 2022, largely offset by utilisation of Police Officer and Staff overtime to cover vacant posts. |
| Criminal Justice Arrangements | 16,466 | (32) | 16,434 | 12,797 | 16,768 | 334 | Officer and Staff overtime forecast to overspend based on custody and witness care activity. Overspend in relation to Interpreter Fees (£100k) and deficit on Magistrates Costs Awarded Income (£100k). |
| Road Policing | 9,342 | 100 | 9,442 | 7,670 | 9,332 | (111) | Includes 10 FTE Roads Policing Officer vacancies and 24 FTE Roads Policing Staff vacancies, partially offset by the inclusion of the Police Officer Pay Award and the Police Staff Pay Award. |
| Operational Support | 17,798 | 329 | 18,127 | 17,853 | 21,760 | 3,633 | Op Hazel forecast expenditure of £5.628m, less receipt of Home Office funding of £1.503m, as at the 31st December 2022. |
| Intelligence | 12,862 | 192 | 13,054 | 9,114 | 12,911 | (143) | Includes 22 FTE Staff vacancies in the Serious Organised Crime and Investigations unit, as at 31st December 2022. |
| Investigations | 32,954 | 438 | 33,392 | 23,332 | 30,930 | (2,462) | Includes 52 FTE Officer vacancies in Investigations (Major Crime Unit, Serious Organised Crime Unit, Serious Violence unit and Local Investigations), as at 31st December 2022, plus a reduction in forecast income for Home Office grant funding for Op Grip, relating to amended spending plans for 2021/22 where income was anticipated and accrued for, but will no longer materialise. |
| Public Protection | 39,559 | 444 | 40,003 | 27,769 | 37,478 | (2,525) | Includes 66 FTE Officer vacancies in Public Protection (MOSOVO, PP Hubs, DAIT (part of LPA Investigations), and Ops Centre), as at 31st December 2022. |
| Investigative Support | 10,613 | 23 | 10,635 | 6,458 | 9,457 | (1,179) | Includes 24 FTE Staff vacancies in the Digital Forensics unit, as at 31st December 2022, plus reduction in Forensic Analysis costs of £0.820m based on average monthly submissions, spend to date of £0.140m versus budgeted expenditure of £0.190m per month. |
| National Policing | 3,555 | 141 | 3,696 | 2,668 | 3,037 | (659) | Reduction in Third Party Payments to other ERSOU forces. |
| Sub total | 258,309 | 757 | 259,066 | 196,886 | 261,417 | 2,351 | |
| Support Functions | 84,653 | 3,187 | 87,841 | 68,971 | 87,967 | 126 | Includes inflationary increases for Premises and Transport related expenditure for Electricity, gas, vehicle fuel and parts/equipment, over and above provision made in 2022/23 Budget Setting, offset by reduction in vehicle insurance premiums following confirmation of the premium element relating to the period October 2022 to March 2023, based on claims experience and vehicle numbers. This overspend is offset by Revenue Consequences of Capital underspends of £0.921m for IT projects, that are planned for appropriation to the Transformation Reserve, subject to PFCC decision report. |
| Police, Fire & Crime Commissioner | 6,653 | (146) | 6,507 | 6,443 | 6,910 | 403 | Council Tax Sharing Agreement forecast, resulting in £0.4m of extra costs being recognised to match precept schedule adjustments for 2022/23, plus the impact resulting from the difference in the 2021/22 year-end accrual estimate compared to the actual shareback adjustment. |
| Central Costs | 3,869 | (2,364) | 1,505 | (778) | 1,161 | (345) | Ill Health/Medical forecast underspend and increase in Investment Income forecast. The actuals include receipt of the Home Office Pension Grant of £2.892m, which is included within the budget and forecast. |
| Sub total | 95,175 | 678 | 95,853 | 74,635 | 96,038 | 185 | |
| Net expenditure | 353,484 | 1,434 | 354,918 | 271,521 | 357,454 | 2,536 | |
| Transfer to/(from) earmarked reserves | (1,078) | (258) | (1,335) | (1,292) | (415) | 921 | Planned appropriation of Revenue Consequences of Capital underspends of £0.921m to the Transformation Reserve for IT projects, as agreed at Month 8, subject to PFCC decision report. |
| Transfer to/(from) general reserve | (206) | (1,177) | (1,383) | (206) | (4,839) | (3,457) | Reflects in-year overspend of £3.457m (including £4.125m net expenditure for Op Hazel, as at 31st December 2022). The in-year allocation of £1.177m reflects the funding of the increase to the South East Allowance. |
| Budget Requirement | 352,200 | 0 | 352,200 | 270,024 | 352,200 | 0 | |

2. POA – Level 1 (continued) – Outturn Variance Analysis 2022/23 vs 2021/22

| Revenue Monitoring Report - Police Objective Analysis | | | | | | | | | | | | |
|--|--------------------------|-----------------|-------------------------------------|---|--------------|--------------|----------------------|-------------|-------------|--------------------|---------|----------|
| Forecast Outturn (up to the end of December 2022/23) | | | | | | | | | | | | |
| Function | 2022/23 Forecast Outturn | 2021/22 Outturn | Outturn Variance 2022/23 vs 2021/22 | Outturn Variance Commentary - 2022/23 vs 2021/22 | | | Officer FTE Movement | | | Staff FTE Movement | | |
| | £000 | £000 | £000 | | | | 2022/23 | 2021/22 | Variance | 2022/23 | 2021/22 | Variance |
| Local Policing | 92,278 | 89,709 | 2,570 | Officer increase of 122 FTE. Staff decrease of 18 FTE to reflect posts in correct POA headings within Intelligence and Investigations. Vacancies are held in local policing to balance the non-established training establishment. | 1,600 | 1,479 | 122 | 76 | 93 | (18) | | |
| Dealing with the Public | 27,452 | 25,288 | 2,164 | Officer increase of 14 FTE and Staff increase of 26 FTE. Underspend resulting from vacancies largely offset by utilisation of Police Officer and Staff overtime. | 113 | 99 | 14 | 514 | 488 | 26 | | |
| Criminal Justice Arrangements | 16,768 | 16,160 | 608 | Increase to Police Officer and Staff overtime based on custody and witness care activity, plus the impact of the Police Staff Pay Award. | 63 | 60 | 3 | 290 | 303 | (13) | | |
| Road Policing | 9,332 | 9,724 | (392) | Vacancy levels for Police Officers and Police Staff in Roads Policing have increased, resulting in a reduction to the year on year outturn position. | 156 | 159 | (3) | 83 | 80 | 3 | | |
| Operational Support | 21,761 | 17,462 | 4,300 | Op Hazel forecast expenditure of £5.628m, as at 31st December 2022, less receipt of Home Office funding £1.503m. Officer decrease of 23 FTE and Staff decrease of 5 FTE linked to reduction in Stansted posts. | 294 | 317 | (23) | 23 | 28 | (5) | | |
| Intelligence | 12,911 | 11,839 | 1,072 | Staff increase of 14 FTE from 2021/22. Realignment of budget relating to Communications Intelligence Data Home Office charges from Support Functions (IT) POA category to Intelligence, in line with Kent Police and to assist with collaborative reporting. | 125 | 128 | (3) | 125 | 111 | 14 | | |
| Investigations | 30,931 | 25,499 | 5,432 | Officer increase of 27 FTE and Staff increase of 6 FTE, albeit some element of Officer growth still to be delivered. Detailed POA review relating to positions carried out in 2021/22 in preparation for 2022/23 reporting resulted in a number of Officer posts being categorised as Investigations that had previously been against Local Policing and Operational Support. | 488 | 460 | 27 | 95 | 89 | 6 | | |
| Public Protection | 37,478 | 35,055 | 2,423 | Officer increase of 31 FTE and Staff increase of 4 FTE, albeit some element of Officer growth still to be delivered. | 599 | 568 | 31 | 185 | 181 | 4 | | |
| Investigative Support | 9,457 | 9,478 | (22) | No material change. | 2 | 2 | 0 | 143 | 137 | 6 | | |
| National Policing | 3,037 | 3,051 | (14) | No material change. | 102 | 98 | 4 | 0 | 0 | 0 | | |
| Sub total | 261,405 | 243,264 | 18,141 | | 3,542 | 3,369 | 173 | 1533 | 1511 | 22 | | |
| Support Functions | 87,979 | 77,093 | 10,886 | Officer increase of 30 FTE and Staff increase of 45 FTE. Inflation adjustment is in connection to Estates and Transport related costs. One-off adjustment is for year-on-year increase to Revenue Consequences of Capital. Budget Adjustments are for annual Home Office charges that are now reflected within Intelligence, in line with the POA guidance. Also included is the reclassification of the Contribution to the Capital Financing Reserve which was previously held against central costs. | 213 | 184 | 30 | 836 | 790 | 45 | | |
| Police, Fire & Crime Commissioner | 6,910 | 1,648 | 5,262 | Includes 2022/23 growth for Safer Streets and V&V Funding totalling £1.514m and reduction in Staff FTE due to recognition of posts that are funded by Commissioning budgets, rather than via the annual Pay Budget Setting process. The 2021/22 outturn includes the LCTS Grant of £2.022m and a Covid Tax Income Compensation grant of £0.250m. The Council Tax Sharing Agreement expenditure in 2021/22 was £0.595m, but forecast to be £1.236m for 2022/23 based on the latest precept schedule adjustments. | 0 | 0 | 0 | 16 | 21 | (5) | | |
| Central Costs | 1,161 | 5,584 | (4,424) | The Contribution to the Capital Financing Reserve and Revenue Consequences of Capital is allocated across several POA categories in accordance with the POA guidance (mainly within support functions for Estates/IT, but was previously held against central costs (2021/22 - £3.752m). | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Sub total | 96,050 | 84,326 | 11,724 | | 213 | 184 | 30 | 852 | 811 | 41 | | |
| Net expenditure | 357,454 | 327,589 | 29,865 | Increase of 202 FTE Officers / 63 FTE Staff | 3,755 | 3,553 | 202 | 2384 | 2322 | 63 | | |
| Transfer to/(from) earmarked reserves | (415) | 1,055 | (1,470) | Difference in Transfer to/(from) earmarked reserves between financial years | | | | | | | | |
| Transfer to/(from) general reserve | (4,839) | 1,655 | (6,495) | Difference between 2022/23 forecast contribution from General Reserve and 2021/22 contribution to General Reserve | | | | | | | | |
| Budget Requirement | 352,200 | 330,300 | 21,900 | | | | | | | | | |

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

| Revenue Monitoring Report - Police Objective Analysis format | | | | | | | | | |
|--|--|---------------------------------|----------------|-----------------|--------------------------|--|-----------------|-------------------------------------|----------------|
| Forecast Outturn (up to the end of December 2022/23) | | | | | | | | | |
| | 2022/23 Original Budget | Reclassifications and virements | Current Budget | Actuals to date | 2022/23 Forecast Outturn | Forecast Variance Over / (Under) Spend | 2021/22 Outturn | Outturn variance 2022/23 vs 2021/22 | |
| | £000 | £000 | £000 | £000 | £000 | £000 | | | |
| 1a | Neighbourhood Policing | 78,805 | (867) | 77,938 | 61,451 | 82,573 | 4,635 | 79,165 | 3,408 |
| 1c | Specialist Community Liaison | 5,677 | 24 | 5,700 | 4,530 | 6,068 | 368 | 5,918 | 150 |
| 1d | Command Team & Support Overheads | 3,035 | (116) | 2,918 | 2,659 | 3,652 | 734 | 4,626 | (973) |
| | Local Policing | 87,516 | (960) | 86,556 | 68,641 | 92,294 | 5,737 | 89,709 | 2,585 |
| 2a | Front Desk | 1,194 | (2) | 1,192 | 918 | 1,180 | (12) | 1,147 | 33 |
| 2b | Central Communications Unit | 25,763 | 245 | 26,009 | 19,038 | 25,471 | (538) | 22,417 | 3,053 |
| 2d | Command Team & Support Overheads | 686 | (161) | 526 | 628 | 799 | 273 | 1,724 | (925) |
| | Dealing with the Public | 27,644 | 82 | 27,726 | 20,584 | 27,450 | (276) | 25,288 | 2,162 |
| 3a | Custody | 8,511 | 103 | 8,614 | 6,923 | 9,321 | 708 | 8,921 | 400 |
| 3b | Police Doctors, Nurses & Surgeons | 1,803 | (10) | 1,793 | 1,615 | 1,860 | 67 | 1,771 | 89 |
| 3e | Criminal Justice | 4,389 | (150) | 4,239 | 2,892 | 3,903 | (336) | 3,917 | (15) |
| 3f | Police National Computer | 618 | 0 | 618 | 375 | 375 | (242) | 589 | (213) |
| 3h | Coroner Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 33 | (33) |
| 3j | Property Officers | 715 | (4) | 711 | 549 | 720 | 9 | 591 | 129 |
| 3k | Command Team & Support Overheads | 431 | 28 | 459 | 444 | 589 | 130 | 338 | 251 |
| | Criminal Justice Arrangements | 16,466 | (32) | 16,434 | 12,797 | 16,768 | 334 | 16,160 | 608 |
| 4a | Traffic Units | 9,524 | 155 | 9,679 | 7,160 | 9,514 | (165) | 10,011 | (497) |
| 4c | Vehicle Recovery | (230) | (1) | (231) | (125) | (194) | 37 | (238) | 45 |
| 4d | Casualty Reduction Partnership | (201) | (52) | (253) | 561 | (245) | 9 | (129) | (116) |
| 4e | Command Team & Support Overheads | 249 | (2) | 247 | 73 | 256 | 9 | 79 | 177 |
| | Road Policing | 9,342 | 100 | 9,442 | 7,670 | 9,332 | (111) | 9,724 | (392) |
| 5a | Command Team & Support Overheads | 4,100 | (297) | 3,803 | 4,591 | 4,482 | 679 | 3,005 | 1,477 |
| 5b | Air Operations | 1,797 | 29 | 1,827 | 1,300 | 1,742 | (85) | 1,399 | 343 |
| 5d | Specialist Terrain | 338 | 13 | 351 | 282 | 374 | 23 | 291 | 82 |
| 5e | Dogs Section | 1,938 | 26 | 1,965 | 1,533 | 2,080 | 116 | 2,016 | 64 |
| 5f | Advanced Public Order | 4,205 | 34 | 4,239 | 6,510 | 7,723 | 3,483 | 4,900 | 2,823 |
| 5g | Airports & Ports Policing | (735) | 42 | (693) | (984) | (960) | (267) | (462) | (498) |
| 5h | Firearms Unit | 6,168 | 112 | 6,279 | 4,473 | 6,117 | (162) | 6,063 | 54 |
| 5i | Civil Contingencies & Planning | (13) | 370 | 357 | 149 | 203 | (154) | 249 | (46) |
| | Operational Support | 17,798 | 329 | 18,127 | 17,853 | 21,760 | 3,633 | 17,462 | 4,299 |
| 6a | Command Team & Support Overheads | 297 | 4 | 300 | 154 | 279 | (22) | 753 | (474) |
| 6b | Intelligence Analysis/Threat Assessments | 5,367 | 115 | 5,482 | 3,616 | 5,432 | (50) | 4,050 | 1,382 |
| 6c | Intelligence Gathering | 7,198 | 73 | 7,271 | 5,344 | 7,201 | (71) | 7,036 | 165 |
| | Intelligence | 12,862 | 192 | 13,054 | 9,114 | 12,911 | (143) | 11,839 | 1,072 |
| 7a | Command Team & Support Overheads | 1,793 | (129) | 1,664 | 1,129 | 1,852 | 188 | 1,062 | 790 |
| 7b | Major Investigations Unit | 6,629 | 36 | 6,665 | 5,154 | 6,603 | (62) | 6,095 | 509 |
| 7c | Economic Crime | 2,857 | 24 | 2,881 | 1,891 | 2,342 | (539) | 2,185 | 157 |
| 7d | Specialist Investigation Units | 47 | (0) | 47 | 48 | 64 | 17 | 55 | 9 |
| 7e | Serious & Organised Crime Unit | 8,158 | 698 | 8,856 | 6,189 | 8,297 | (559) | 3,718 | 4,578 |
| 7g | Local Investigation | 13,044 | (202) | 12,842 | 8,697 | 11,600 | (1,241) | 12,194 | (594) |
| 7h | Cyber Crime | 426 | 11 | 437 | 225 | 172 | (265) | 190 | (18) |
| | Investigations | 32,954 | 438 | 33,392 | 23,332 | 30,930 | (2,462) | 25,499 | 5,432 |
| 13a | Witness Protection (Adult and Child) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13c | Protecting Vulnerable People (PVP) | 34,930 | 309 | 35,238 | 23,958 | 32,172 | (3,067) | 30,657 | 1,514 |
| 13d | Monitoring Dangerous and Repeat Offenders | 3,032 | 190 | 3,222 | 2,679 | 3,500 | 278 | 2,575 | 925 |
| 13e | Command Team & Support Overheads | 1,597 | (55) | 1,542 | 1,131 | 1,807 | 264 | 1,823 | (16) |
| | Public Protection | 39,559 | 444 | 40,003 | 27,769 | 37,478 | (2,525) | 35,055 | 2,423 |
| 8a | Scenes of Crime Officers | 2,994 | 5 | 2,999 | 2,181 | 2,918 | (81) | 2,893 | 25 |
| 8b | External Forensic Costs | 3,380 | 2 | 3,383 | 1,668 | 2,583 | (800) | 2,583 | (1) |
| 8c | Fingerprint | 921 | 2 | 923 | 801 | 808 | (115) | 719 | 90 |
| 8d | Photographic Image Recovery | 2,296 | 15 | 2,311 | 1,139 | 2,216 | (95) | 2,333 | (117) |
| 8e | Other Forensic Costs | 967 | 5 | 972 | 660 | 881 | (91) | 847 | 34 |
| 8f | Command Team & Support Overheads | 54 | (7) | 47 | 9 | 51 | 3 | 104 | (53) |
| | Investigative Support | 10,613 | 23 | 10,635 | 6,458 | 9,457 | (1,179) | 9,478 | (22) |
| 9a | Secondments | 0 | 7 | 7 | 84 | (5) | (11) | (2) | (3) |
| 9b | Counter Terrorism/Special Branch | 3,260 | 38 | 3,298 | 2,285 | 2,636 | (662) | 2,833 | (197) |
| 9c | NPCC Projects / Initiatives | 296 | 96 | 392 | 299 | 406 | 15 | 323 | 83 |
| 9e | Other National Policing Requirements | 0 | 0 | 0 | 0 | 0 | 0 | (103) | 103 |
| | National Policing | 3,555 | 141 | 3,696 | 2,668 | 3,037 | (659) | 3,051 | (14) |
| 10a | Human Resources | 5,765 | 45 | 5,810 | 3,867 | 5,531 | (279) | 5,282 | 248 |
| 10b | Finance | 2,580 | 48 | 2,628 | 1,927 | 2,625 | 17 | 2,475 | 150 |
| 10c | Legal Services | 1,284 | 0 | 1,285 | 786 | 1,190 | (94) | 1,484 | (303) |
| 10d | Fleet Services | 6,381 | 51 | 6,432 | 6,567 | 7,005 | 573 | 6,235 | 771 |
| 10e | Estates | 12,940 | (88) | 12,852 | 9,806 | 13,591 | 739 | 11,134 | 2,457 |
| 10f | Information Communication Technology | 24,327 | 2,597 | 26,924 | 20,276 | 25,086 | (1,839) | 22,899 | 2,187 |
| 10g | Professional Standards | 3,679 | 102 | 3,781 | 3,341 | 3,714 | (67) | 3,016 | 698 |
| 10h | Press & Media | 1,923 | 131 | 2,053 | 1,515 | 2,059 | 6 | 1,725 | 334 |
| 10i | Performance Review/Corporate Development | 5,621 | 96 | 5,717 | 4,289 | 5,665 | (52) | 5,973 | (308) |
| 10j | Procurement | 1,501 | 157 | 1,659 | 619 | 1,542 | (117) | 552 | 990 |
| 10k | Training | 9,029 | 191 | 9,220 | 9,319 | 9,880 | 660 | 8,811 | 1,070 |
| 10l | Administration Support | 5,331 | (150) | 5,181 | 3,131 | 5,412 | 231 | 3,570 | 1,842 |
| 10m | Force Command | 2,155 | 2 | 2,158 | 1,700 | 2,231 | 73 | 2,306 | (76) |
| 10n | Support to Associations & Trade Unions | 380 | 1 | 381 | 320 | 421 | 40 | 428 | (7) |
| 10o | Social Club Support & Force Band | 0 | 1 | 1 | (2) | 2 | 0 | 1 | 0 |
| 10p | Insurance/Risk Management | 1,777 | 2 | 1,779 | 1,510 | 2,014 | 235 | 1,192 | 822 |
| | Support Functions | 84,653 | 3,187 | 87,841 | 68,971 | 87,967 | 126 | 77,093 | 10,874 |
| 11d | PFCC - Cost of the Democratic Process | 260 | 0 | 260 | 158 | 260 | 0 | 231 | 29 |
| 11e | PFCC - Office of the Police Crime Commissioner | 1,531 | (50) | 1,480 | 907 | 1,510 | 30 | (1,029) | 2,539 |
| 11g | PFCC - Commissioned Services | 4,275 | (95) | 4,179 | 5,740 | 4,553 | 374 | 2,446 | 2,107 |
| 11h | PFCC - Violence Reduction Units | 587 | 0 | 587 | (363) | 587 | (0) | 0 | 587 |
| | Police, Fire & Crime Commissioner | 6,653 | (146) | 6,507 | 6,443 | 6,910 | 403 | 1,648 | 5,262 |
| 12a | Revenue Contribution to Capital | 1,666 | (2,364) | (698) | (697) | (698) | 0 | 3,852 | (4,550) |
| 12b | Capital Financing | 849 | 0 | 849 | (225) | 579 | (270) | 477 | 102 |
| 12c | Pensions & Exit Costs | 1,355 | 0 | 1,355 | 143 | 1,279 | (75) | 1,256 | 24 |
| | Central Costs | 3,869 | (2,364) | 1,505 | (778) | 1,161 | (345) | 5,584 | (4,424) |
| Reserves | Transfer to/(from) earmarked reserves | (1,078) | (258) | (1,336) | (1,292) | (415) | 921 | 1,055 | (1,470) |
| Gen Reserve | Transfer to/(from) general reserve | (206) | (1,177) | (1,383) | (206) | (4,839) | (3,457) | 1,655 | (6,495) |
| | Grand Total | 352,200 | 0 | 352,200 | 270,024 | 352,200 | 0 | 330,300 | 21,900 |