



To: Joint Audit Committee

From: Acting Chief Finance Officer, Constabulary and Chief Finance Officer,
Office of the Police and Crime Commissioner

Date: 29 June 2017

PROVISIONAL OUTTURN 2016/17 AND MEDIUM TERM FINANCIAL PLAN RISKS

1. Introduction

1.1 This report provides the Business Co-ordination Board (the “Board”) with and update on finances of the Police and Crime Commissioner (the “Commissioner”) and discusses the following areas:

- Provisional revenue outturn 2016/17
- Provisional capital outturn and financing 2016/17
- Reserves position as at 31 March 2017
- 2017/18 to 2020/21 Medium Term Financial Plan (MTFP) Risks and Issues

1.2 The capital and revenue reported outturn is provisional and subject to the audit of the 2016/17 Annual Statement of Accounts.

2. Recommendation

2.1 The Board is asked to note the:

- a) provisional outturn for revenue and the reduced level of reserves contribution required in 2016/17;
- b) provisional outturn for the capital programme and the slippage of £1.604m that will be carried forward into 2017/18;
- c) earmarked reserves position as at 31 March 2017;
- d) risks associated with delivering a balanced budget for 2017/18 and the on-going risks this presents to the MTFP;

- e) current position of the Bedfordshire, Cambridgeshire, and Hertfordshire (BCH) collaboration units and the need to ensure that these are kept under constant review to ensure that both operational and financial efficiencies are being delivered.

3. Revenue Outturn 2016/17

- 3.1 The draft revenue outturn for the Commissioner's budget is an underspend of £584k which results in a reduced contribution required from the Budget Assistance Reserve of £1.383m. **Table 1** below shows how this underspend is broken down and each section I subsequently discussed in this report.

Table 1: Commissioner's Draft Revenue Outturn 2016/17

PCC Revenue Budget outturn 2016/17				
£'000	Revised 2016/17 Budget	2016/17 YTD Budget to	2016/17 Actual to	Variance
Chief Constable's Delegated Policing Budget	126,290	126,290	126,181	-109
Section 1				
Office of the Police and Crime Commissioner Total Office Expenditure	1,279	1,279	1,200	-81
Section 2				
Victims Commissioning/Restorative Justice Victims Services grant distributed Total Grants	1,079 2,484	1,079 2,484	1,137 2,642	59 158
Section 3				
Capital Financing Costs:- Total Capital Financing Costs	2,420	2,420	1,869	-551
Contributions +to / -from Reserves	-1,966	-1,966	-1,383	584
Net Budget Requirement (Total)	130,507	130,507	130,509	0

Cambridgeshire Constabulary

- 3.2 The provisional revenue outturn for Cambridgeshire Constabulary (the "Constabulary") is an underspend of £109,000. A breakdown of this outturn is shown in Table 2 below.

Table 2: Police Force Provisional Revenue Outturn 2016/17

Chief Constable's Revenue Budget outturn 2016/17					
£'000	Notes	2016/17 Budget	2016/17 YTD Budget	2016/17 Actual	Variance
Local Policing Expenditure					
Police Officer Pay & Allowances		45,101	45,101	45,155	54
Police Officer Overtime		789	789	1,174	385
PCSO Pay & Overtime		4,972	4,972	4,447	-525
Police Staff Pay		13,952	13,952	13,914	-38
Police Staff Overtime		165	165	199	34
Other Employee Expenses		4	4	9	5
Premises Costs		22	22	18	-4
Transport		366	366	290	-76
Supplies & Services		2,556	2,556	2,470	-86
Total Local Policing Expenditure		67,927	67,927	67,675	-252
Organisational Support Expenditure					
Police Officer Pay & Allowances		1,487	1,487	1,263	-224
Police Officer Overtime		1,109	1,109	785	-324
Police Staff Pay		4,235	4,235	4,266	31
Police Staff Overtime		0	0	44	44
Other Employee Expenses		101	101	233	132
Premises Costs		3,669	3,669	3,552	-117
Transport		703	703	576	-127
Supplies & Services		4,304	4,304	4,864	560
Total Organisational Support Expenditure		15,608	15,608	15,583	-25
Net Cost of Police Pensions		12,015	12,015	11,600	-415
Gross Revenue Expenditure		95,550	95,550	94,859	-691
Income		-1,683	-1,683	-2,382	-699
BCH Collaboration		28,942	28,942	29,118	176
ERP set up costs				474	474
Other Collaborations and Partnerships		4,561	4,561	4,660	99
Seconded Officers		0	0	-3	-3
Carry Forwards		-1,080	-1,080	-1,080	0
RCCO		0	0	372	372
Transfer to reserves		0	0	163	163
Policing Budget Delegated to Chief Constable	2.1	126,290	126,290	126,181	-109
*Police Officer Overtime less Rechargeable Elements		1,898	1,898	1,878	-20
<i>Note: Figures may not cast due to rounding</i>					

3.3 The budget at the end of March was underspent by £109k or 0.09% of net revenue budget (2015/16 outturn showed an underspend of £1,479k or 1.2%).

3.4 A detailed subjective report is set out at Appendix 1, together with notes giving a commentary on significant budget heads.

Office of the Police and Crime Commissioner

3.5 The provisional revenue outturn for the Office of the Police and Crime Commissioner is an underspend of £81,000. The main reasons for this are:

- Employees underspend of £48k due to vacancies
- Premises underspends of £18k due to the OPCC moving to the Police HQ
- Underspends on legal and audit fees of £35k
- Other running cost overspends of £19k

Grants

- 3.6 The adverse variance shown in table 1 against the grants is due to £100k coming from the Casualty Reduction and Support reserve, which is a year-end process.

The remaining additional spend was on Victims Services Commissioning in line with the Commissioner's commissioning intentions and Police and Crime Plan objectives.

Capital Financing Costs

- 3.7 There is a £551k underspend in this area. This is primarily caused by a £603k underspend in revenue contributions to capital which is offset by additional revenue costs for Enterprise Resource Planning (ERP) set up costs in the Constabulary's budget which are revenue related costs, not capital. The net impact of this on the overall revenue budget is nil.

4. **Capital Outturn**

- 4.1 The final capital programme for the year 2016/17 was £8.626m and the final spend was £6.783m, an underspend of £1.843m. The summary capital programme is shown in **Table 3** below along with the capital financing. The Revenue Contributions to Capital Outlay (RCCO) has been divided to provide additional information and clarity on the sources of revenue funding of the contribution. And the impact of the capital financing on the year end reserves position is shown in section 5.

Table 3: 2016/17 Capital Programme and Spend

All figures £'000	B/Fwd from previous years	Original 2016/17 Capital Programme	Previously Authorised Programme Amendments	Proposed Programme Amendments	Revised 2016/17 Capital Budget	Provisional Outturn 2016/17	%	Variance	+ over/ - underspend	Schemes Carried Forward
Capital Payments:-										
Land & Buildings	536	1,975	1,190	-	3,701	3,111	84.1%	(590)	Table 1	Appendix 3
IT & Communications	70	479	537	-	1,086	853	78.5%	(233)	(0)	590
Fleet	349	1,700	-	-	2,049	1,522	74.3%	(527)	(24)	209
Collaboration	55	786	498	424	1,763	1,297	73.6%	(466)	(149)	378
Schemes approved subject to further business case	-	279	(251)	-	28	-	-	(28)	(38)	427
TOTAL	1,010	5,219	1,973	424	8,626	6,783	78.6%	(1,843)	(239)	1,604

All figures £'000	B/Fwd from previous years	Original 2016/17 Capital Programme	Previously Authorised Programme Amendments	Proposed Programme Amendments	Revised 2016/17 Capital Budget	Actual	Applied	Transfer to Capital Carry Forward Reserve	Transfer to Capital Receipts Reserve
Capital Financing:-									
Capital Grants	-	597	-	351	947	947	947	-	-
Capital Reserves	-	500	-	-	500	500	500	-	-
Budget Assistance Reserve	-	1,065	235	(679)	621	470	327	143	-
Carry Forward Reserve	1,010	-	-	617	1,627	1,627	1,572	55	-
Capital Receipts	-	1,395	318	-	1,713	2,951	1,233	516	1,202
Vehicle Receipts (RCCO)	-	150	-	-	150	209	209	-	-
Collaboration Vehicle Recharges (RCCO)	-	300	-	-	300	453	453	-	-
RCCO - Original Capital Programme	-	1,212	(94)	-	1,119	807	355	452	-
RCCO - Approved In-year from Savings (Chief Constable)	-	-	558	-	558	535	372	163	-
RCCO - Approved In-year by PCC	-	-	864	-	864	863	713	150	-
RCCO - From Force JPS Revenue Budget	-	-	92	135	227	227	101	125	-
Borrowing	-	-	-	-	-	-	-	-	-
TOTAL	1,010	5,219	1,973	424	8,626	9,590	6,783	1,604	1,202

Note: figures may not cast due to roundings

4.2 The underspend is made up of net underspends of £0.239m and scheme slippages, which will be carried forward into 2017/18 of £1.604m. The breakdown of net underspends is shown in table 4 below.

Table 4: 2016/17 Capital Programme under and overspends

All figures £'000	Underspend (-)/ Overspend (+)
Overspends	
Athena	13
Net overspending < £10k (10 schemes)	15
Sub-total	28
Underspends	
New Vehicle Equipment	(151)
ICT Infrastructure for BCH *	(28)
IMD DP FOI	(21)
Child Abuse Images Database - National Programme	(15)
Digital Forensic Unit Kiosk Technology	(12)
Mobilisation	(12)
Net underspending < £10k (9 schemes)	(27)
Sub-total	(266)
Total net underspend	(238)

* 'Schemes approved subject to further business case' not released in-year

Note: figures may not cast due to roundings

5. Reserves

5.1 The draft reserves position is presented in **Table 5** below.

	Balance 31	2016/17		Balance 31
	March 2016	Added to Reserve	Applied	March 2017
	£000	£000	£000	£000
Carry Forward Projects Reserve	1,083	1,089	(1,083)	1,089
Insurance Reserve	860	136	-	996
Ill-Health Retirement Reserve	627	-	(229)	398
Capital Reserve	3,705	-	(500)	3,205
Drug Forfeiture (Operational) Reserve	100	6	(28)	78
Budget Assistance Reserve	9,797	-	(1,852)	7,945
Capital Carry Forward Reserve	1,627	1,604	(1,627)	1,604
Road Casualty Reduction & Support Fund	971	477	(100)	1,348
Collaboration & Commissioning Reserve	194	90	(14)	270
ICT Development Reserve	432	-	-	432
Total Earmarked Reserves	19,396	3,402	(5,433)	17,365
General Reserve	7,197	-	-	7,197
Capital Receipts Reserve	1,730	1,202	(1,749)	1,183
Total Usable Reserves	28,323	4,604	(7,182)	25,745

5.2 The General Reserve is held primarily as a contingency for the cost of major police operations. This reserve currently totals £7.2m or 5.5% of the Net Budget Requirement for 2017/18 which is considered a prudent percentage of the total budget to hold as a general reserve for operational contingencies.

5.3 A number of earmarked reserves are also held, primarily to deal with insurance, collaboration and capital expenditure, as well as the Budget Assistance Reserve. The Budget Assistance reserve currently stands at £7.9m and is used to deal with any short-term fluctuations in the budgeting cycle, for example where saving plans need a short period for implementation before the full savings come through such as the Local Policing Review. In 2016/17 £1.852m of the reserve was used with £1.383m used to balance the revenue budget and £0.470m used for capital.

6. 2017/18 Budget and MTFP 2018/19 – 2020/21 Risks

6.1 The MTFP for the period 2017/18 to 2020/21 showed a balanced budget for 2017/18 but with a budget gap of £8.831m. The 2017/18 budget had savings of £1.054m and a vacancy factor within staffing of £2.869m but with no call on reserves budgeted for.

6.2 The first formal budget monitoring for 2017/18 is still to take place but the current position is showing they maybe be a call on reserves of between £1m and £2.4m. This is caused by a number of factors:

- Savings in the employee budgets and contract payments offset by,
 - Increased pension costs,
 - Implementation costs of Athena and introduction of new Tasers, and
 - Impact of need to delay implementation of ERP system until after Athena implementation

6.3 There a number of actions being taken by the force in order to ensure they operate within the budget window including:

- The local policing review which may bring about savings in the latter part of the current financial year, and
- Ongoing pressure within the BCH collaboration programme to ensure savings are delivered, to the benefit of all three forces (see section 7 below).

7. BCH Collaboration

7.1 Appendix 2 shows the BCH collaboration units and the projected financial performance of these for 2017/18 through to 2020/21 and compares these against both the original full business case (FBC) and saving that have been included in the MTFP. The key points are:

- No collaborated unit is delivering the level of savings anticipated within the original FBC's with the saving projected to be delivered for Cambridgeshire down by £1.873m.
- The level of savings actually included in the MTFP were £0.288m, which when compared with the projected savings of £0.602m, produces additional savings of £0.314m.
- There are risks with the delivery of these lower level savings, particularly around ICT (savings projected of £0.383m) and HR where it is projected to have additional costs of £0.356m

7.2 A BCH governance action plan was agreed by the Strategic Alliance Summit, including a review of the Human Resources (HR) and ICT units and rebasing these.

7.3 Savings are required to be delivered by the collaboration units in order to ensure the MTFP of the Commissioner remains balanced over the period. Currently this represents a risk.

7.4 It is therefore important that all collaboration units are kept under review, but particularly HR and ICT, to ensure they are delivering efficiencies both operationally but also financially.

7.5 BCH governance process have been refreshed in order to contribute to the mitigation of this risk.

7. Recommendation

7.1.1 The Board is asked to note the:

- a) provisional outturn for revenue and the reduced level of reserves contribution required in 2016/17;
- b) provisional outturn for the capital programme and the slippage of £1.604m that will be carried forward into 2017/18;
- c) earmarked reserves position as at 31 March 2017;
- d) risks associated with delivering a balanced budget for 2017/18 and the on-going risks this presents to the MTFP;
- e) current position of the BCH collaboration units and the need to ensure that these are kept under constant review to ensure that both operational and financial efficiencies are being delivered.

Appendix 1

Chief Constable's Revenue Budget outturn 2016/17					
	Note	OFYB £'000	YTDB £'000	Actual £'000	Variance £'000
Employee Costs					
Category					
Police Officer Pay & Allowances	2	46,589	46,589	46,418	-170
Police Officer Overtime	3	1,898	1,898	1,959	61
Sub-total Police Officers		48,486	48,486	48,377	-110
PCSO Pay & Overtime	4	4,972	4,972	4,447	-525
Support Staff Pay	5	18,211	18,211	17,901	-310
Support Staff Overtime		165	165	241	77
Agency Staff		0	0	280	280
Sub-total Police Staff		18,376	18,376	18,422	46
Training	6	0	0	41	41
Other Employee Allowances		106	106	200	94
Other Employee Costs		106	106	242	136
Total Employee Costs		71,940	71,940	71,487	-453
Police Pension Costs					
Pensions - Notional Employer Contributions- Expenditure		9,570	9,570	9,246	-324
Injury Pensions		2,295	2,295	2,204	-90
Ill-Health Retirement Capital Charge - Expenditure		150	150	150	0
Total Police Pension Costs	7	12,015	12,015	11,600	-415

	Note	OFYB £'000	YTDB £'000	Actual £'000	Variance £'000
Premises Costs					
Building Repairs, Alterations & Maintenance		789	789	730	-59
Utility Costs		995	995	848	-146
Rent & Rates		1,329	1,329	1,386	57
Other Premises Costs		64	64	57	-7
Cleaning		516	516	549	32
Total Premises Costs	8	3,693	3,693	3,569	-123
Transport Costs					
Vehicle Running Costs	9	1,393	1,393	1,245	-148
Hired Transport		8	8	35	27
Travel Expenses		379	379	330	-49
Vehicle Recharges	10	-733	-733	-744	-11
Total Transport Costs		1,047	1,047	866	-181
Supplies & Services					
Computing Costs	11	508	508	587	79
Communications Costs		125	125	132	7
Consultancy, Legal & Audit Costs		769	769	746	-24
Forensic Science Service Costs		465	465	517	52
Insurance and Risk Management	12	982	982	1,406	424
Subscriptions & Contributions		306	306	273	-34
Equipment & Materials		789	789	718	-70
Clothing, Uniforms & Laundry		372	372	552	180
Other Supplies & Services		145	145	192	48
Printing, Stationery & General Office Expenses		309	309	218	-90
Interpreters		380	380	367	-13
Informants, Identity Parades		126	126	100	-26
Catering		158	158	114	-44
Police National Computer Charges	13	665	665	677	12
Conference & Seminar Costs		17	17	18	1
Staff Subsistence Expenses		100	100	93	-7
Doctors - Medicals and Prisoners		787	787	769	-19
Mutual Aid	14	-150	-150	-144	6
Total Supplies & Services		6,852	6,852	7,333	481
GROSS REVENUE EXPENDITURE		95,547	95,547	94,856	-691
Income					
Sales, Fees & Charges		-561	-561	-544	18
Other Grants & Contributions		-656	-656	-973	-317
Rental Income		-100	-100	-93	7
Interest on Balances		-90	-90	-120	-30
Charges for Police Services		-155	-155	-299	-144
Other Income		-120	-120	-292	-172
Costs Recovered		0	0	-61	-61
Total Income	15	-1,683	-1,683	-2,382	-699
NET REVENUE EXPENDITURE		93,864	93,864	92,473	-1,391

	Note	OFYB £'000	YTDB £'000	Actual £'000	Variance £'000
Collaboration and Partnerships					
Collaboration Set up costs	16	0	0	343	343
ERP set up costs	17			474	474
Collaboration - Athena	18	270	270	290	20
Change team	19	1,178	1,178	890	-288
Collaboration - General		-117	-117	160	277
Joint Protective Services					
Collaboration - Armed Policing Unit	20	2,418	2,418	2,308	-110
Collaboration - CT & DE		632	632	618	-15
Collaboration - CT & DE Grants		0	0	11	11
Collaboration - CTC		2	2	-477	-479
Collaboration - Dogs		732	732	753	20
Collaboration - Major Crime Unit		3,141	3,141	2,890	-251
Collaboration - Operational Planning		297	297	327	30
Collaboration - RPU		4,762	4,762	4,445	-317
Collaboration - Scientific Services Unit/Visual Evidence		2,478	2,478	2,336	-142
Collaboration - Protective Services Command		199	199	274	75
Collaboration - Force Resilience		155	155	115	-40
Surplus generated by CTC - to reserves				477	477
RCCO for approval		0	0	113	113
Transfer to reserves (JPS)		0	0	125	125
Organisational Support					
Collaboration - HR and L&D	21	3,915	3,915	4,019	104
Collaboration - IMD		0	0	103	103
Collaboration - ICT		6,944	6,944	6,959	15
Collaboration - Procurement		312	312	276	-36
Collaboration - Professional Standards Unit		946	946	935	-11
Collaboration - Information Assurance		66	66	51	-14
Operational Support					
Collaboration - Firearms Licensing	22	122	122	170	48
Collaboration - CJ/Custody phase 1		250	250	390	140
Collaboration - Public Contact		117	117	93	-24
Collaboration - LCJB		123	123	123	0
Other Collaboration & Partnerships					
Collaboration - Air Support		489	489	468	-21
Collaboration - ERSOU		2,359	2,359	2,358	-1
Collaboration - Kings Lynn PIC		913	913	1,054	141
Collaboration - Regional Collaboration		171	171	143	-28
SARC		629	629	637	8
Total Collaborated and Partnerships		33,503	33,503	34,252	749
Holding Accounts and Hosted Services					
Seconded Officers Net Recharge		0	0	-3	-3
Carry Forwards		-1,080	-1,080	-1,080	0
RCCO	23	0	0	372	372
Transfer to reserves	24	0	0	163	163
NET BUDGET REQUIREMENT		126,287	126,287	126,178	-109
*Police Officer Overtime less Rechargeable Elements		1,898	1,898	1,878	-20
<i>Note: Figures may not cast due to rounding</i>					

Notes

1. **Outturn Net Budget Requirement (NBR)**
 - 1.1 Outturn NBR at year end is £109k underspent for the financial year.
- 2 **Police Officer pay and allowances** is £170k underspent. Strength for non-collaborated units at 1st April 2016 was 1,159.12 FTE (headcount of 1,189) and on 31st March 2017 was 1,114.71 FTE (headcount 1,143) against the budgeted establishment of 1,140.31 FTE. This includes 16 new starters on the 20th March 2017.
- 3 **Police Officer Overtime** is £61k overspent
- 4 **PCSO pay and overtime** is £525k underspent. This is the result of a shortfall in strength against establishment. Strength at the start of the year being 133.08 FTE (headcount 138) and on 31st March 2017 was 132.65 FTE (headcount 138) against the budgeted establishment of 150 FTE.
- 5 **Support Staff pay** is £310k underspent, primarily due to staffing costs being moved to collaboration set up costs (ERP). Strength for non-collaborated units stood at 592.73 FTE (headcount 704) on 1st April 2016 and 536.38 FTE (headcount 647) as at 31st March 2017. Budgeted establishment was 558.04 FTE
- 6 **Training** non-collaborated spend is £41k for which there was no budgetary provision. This was primarily on CDD and Chief Officers.
- 7 **Pensions – Notional Employer Contributions** is £324k underspent. This is due in part to a higher than anticipated proportion of officers either deciding not to join or opting out of the pension scheme.
- 8 **Premises Costs** are £123k underspent. This is partly as a result of the reduced utilities usage due to the mild winter, and partly due to lower than expected price increases on wholesale market prices.
- 9 **Vehicle running costs** underspend is mainly fuel, with the anticipated increase in cost per litre not materialising.
- 10 **Vehicle recharges** is underspent by £11k against budget. This includes the capital side of the recharges made for vehicles to the JPS collaborated units.
- 11 **Computing/Communications costs** overspent by £86k, this is primarily down to additional licencing costs.

- 12 **Insurance and Risk Management** overspent by £424k, due in part to under budgeted vehicle repairs; the remainder is provision and reserve as a result of the Insurance fund audit actuary's report.
- 13 **Police National Computer** overspent by £12k, due to additional unbudgeted Home Office charges.
- 14 **Mutual Aid** budget was set for 2016/17 based on previous years' reclaims. Cost recovery is roughly on par with budget.
- 15 **Income** underspent by £699k in year. This includes income beyond budgeted expectation for the Secret Garden party, recovered assets and policing football.
- 16 **Collaboration Set up** spend is £343k in 2016/17 relating to redundancy and pension strain costs for the areas currently being collaborated.
- 17 **ERP set up** spend is £474k. This is the revenue match funding requirement for the Police Transformation Grant.
- 18 **Collaboration – Athena** overspent by £20k.
- 19 **Change Team** underspent by £288k at year end primarily due to staff and consultancy costs coming in lower than budgeted.
- 20 **Collaborated initiatives JPS** – collaborated units in JPS have underspent by £978k including £477k CTC surplus, which has been moved to the Casualty Reduction Reserve. The remainder of the underspend is primarily officer pay and allowances in MCU, APU and RPU.
- 21 **Collaboration Organisational Support** –these units overspent by £161k. This includes the first month of the newly collaborated IMD.
- 22 **Collaboration Operational Support** units have overspent by £164k. This includes Criminal Justice Phase 1 and SMT.
- 23 **RCCO** includes the £372k in-year RCCO schemes as per the Capital Provisional Outturn Report.
- 24 **Transfer to reserves** of £163k was transferred to the capital carry forward reserve for items approved in year but not spent. This balances to the Capital Provisional Outturn report.

Appendix 2

	2017/18					2018/19					2019/20					2020/21									
	FBC Savings	Projected Savings	Projected Variance to FBC savings	MTFP Saving	Variance to MTFP	FBC Savings	Projected Savings	Projected Variance to FBC savings	MTFP Saving	Variance to MTFP	FBC Savings	Project ed Saving	Projected Variance to FBC savings	MTFP Saving	Variance to MTFP	FBC Savings	Projected Savings	Projected Variance to FBC savings	MTFP Saving	Variance to MTFP					
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000					
Cambridgeshire Share																									
Firearms Licensing	138	85	53	-	-	85	138	85	53	40	-	45	138	85	53	-	-	85	138	85	53	0	-	85	
C Justice Ph1	145	139	6	13	-	126	145	139	6	-	-	139	145	139	6	-	-	139	145	139	6	-	-	139	
C Justice Ph2	182	125	56	98	-	27	182	125	56	108	-	17	182	125	56	-	-	125	182	125	56	-	-	125	
Public Contact	-	125	-	-	-	125	-	125	-	-	-	125	-	125	-	-	-	125	250	250	-	125	-	-	125
Custody Ph 1	243	217	26	92	-	125	243	217	26	-	-	217	243	217	26	-	-	217	243	217	26	-	-	217	
HR	612	-	356	967	-	356	1,328	2	1,326	229	227	1,348	162	1,186	177	15	1,348	162	1,186	178	16				
ICT	1,181	383	798	-	-	383	1,192	1,178	14	660	-	518	1,195	1,188	7	289	-	899	1,195	1,191	4	274	-	917	
Info Mgt	100	8	92	85	-	77	103	80	24	43	-	37	104	83	22	39	-	44	104	85	19	37	-	48	
Finance	97	-	97	-	-	-	384	-	384	-	-	387	-	387	-	-	389	-	-	389	-	389	-	-	-
	2,572	602	1,970	288	-	314	3,588	1,825	1,763	1,080	-	745	3,616	1,998	1,617	755	-	1,243	3,618	2,004	1,614	739	-	1,265	