



**To: Business Coordination Board**

**From: Chief Finance Officer**

**Date: 28 July 2020**

## **REVENUE AND CAPITAL MONITORING REPORT**

### **1. Purpose**

1.1 The purpose of this report is to set out the budget monitoring for both Cambridgeshire Constabulary (“the Constabulary” and Office of the Police and Crime Commissioner (“OPCC”) to the Business Coordination Board (“the Board”).

### **2. Recommendation**

2.1 The Board is recommended to note the contents of this report.

(a) Note the report

(b) Approve the amendments to the Capital Programme as follows:

An addition of £29k is proposed for the purchase of Conductive Energy Device (CED) Tasers which is covered by a Home Office grant.

### **3. Overview**

- 3.1 This report sets out the budget monitoring for the Constabulary and OPCC for the 2020/21 financial year. The report brings together the revenue and capital budget monitoring into a single report providing the forecast outturn position for both as at period 2 (31 May 2020). Also included are the current balance sheet key performance indicators (KPIs), the Force's cash flow forecast for the year and the estimated balance on reserves at the end of the year.
- 3.2 The overall outturn forecast on the revenue budget at this reporting period is £777k under budget. The costs related to Covid are currently forecast in the reported position. There is the potential for the costs related to personal protective equipment (PPE) to be funded by the Home Office, although this is not yet confirmed formally. This would provide the Constabulary with an estimated £345k of additional funding.
- 3.3 An announcement made by the Ministry of Housing Communities and Local Government (MHCLG) on 2 July 2020 stated that council tax collection fund deficits resulting from Covid 19 can be repaid over a period of 3 years, which will help the 2021/22 budget position but nevertheless the deficit will still hit future year's budgets. The MHCLG is also putting in place a scheme to reimburse 75p in every £1 for lost income where it exceeds 5% of the planned expenditure. Confirmation is being sought as to whether this applies to police forces as our funding is through the Home Office. This would enable lost income to be recovered in our collaborated units for Armed Policing and Cameras Tickets Collisions, which have seen significant lost income.
- 3.4 The forecast outturn position will be monitored monthly as there will be changes that are required as the year progresses as new issues emerge. Overtime continues to see significant spend above budget if the current trends are maintained for the whole year – an issue that existed in 2019/20. It is important that budget managers continue to manage their budgets tightly to achieve the underspend at year end to support the impacts of Covid 19 on the budget in subsequent years.
- 3.5 The capital budget for the year is £10.7m and the outturn forecast on capital spend is £10.4m at the end of period 2. The difference being the Chief's delegated capital budget of £0.3m which currently has no commitments against it. Capital projects are often subject to delays or deferral for specific reasons as they often cross financial years, as the year progresses the forecast position will be reviewed as it is unlikely that all capital schemes will be managed to budget during the year.

#### 4. Revenue Budget 20/21 and Period 2 Forecast

##### 4.1 Revenue Outturn Summary

	Full Year Budget £'000	Year end Forecast P2 £'000	Year end Forecast variance P2 £'000	Year to date budget P2 £'000	Year to date actual P2 £'000	Year to date Variance P2 £'000
<b>LP - Inv&amp; Safeguarding</b>						
Covert Authorities	1,288	1,239	-49	211	198	-13
Inv Stds & Devt	6,394	6,713	319	1,023	998	-25
ISCD	6,057	6,203	146	995	1,042	47
Protecting Vulnerable People	8,988	8,075	-913	1,476	1,182	-294
Safeguarding & Command	131	127	-4	21	21	-1
<b>Total LP - Inv&amp; Safeguarding</b>	<b>22,858</b>	<b>22,358</b>	<b>-500</b>	<b>3,726</b>	<b>3,440</b>	<b>-286</b>
<b>LP - Ops</b>						
Business Support	887	878	-9	146	155	10
Command	3,054	2,018	-1,036	653	405	-248
Demand Hub	14,133	13,397	-735	2,321	2,198	-123
Northern Hub	23,150	24,810	1,660	3,802	4,122	320
Partner & Ops Support	2,912	2,774	-138	489	499	10
Southern Hub	22,769	23,537	768	3,739	3,910	171
<b>Total LP - Ops</b>	<b>66,904</b>	<b>67,413</b>	<b>509</b>	<b>11,148</b>	<b>11,289</b>	<b>141</b>
<b>Non Operational - in-house</b>						
Estates	5,141	5,099	-43	1,890	1,831	-59
Finance	573	566	-7	94	88	-6
Organisational Improvement Centre	1,633	1,466	-167	255	264	9
NPCC	1,451	1,358	-92	326	313	-13
Corp Comms	811	748	-63	130	112	-17
Insurance	924	922	-2	157	120	-37
Corporate	6,965	6,657	-309	1,092	1,034	-58
Ops	145	261	116	5	10	5
Fleet	2,570	1,952	-618	540	379	-161
Non Collab	0	6	6	0	6	6
<b>Total Non -Operational</b>	<b>20,214</b>	<b>19,034</b>	<b>-1,180</b>	<b>4,489</b>	<b>4,156</b>	<b>-333</b>
<b>Collaboration and Partnerships</b>						
Collaboration - Other	5,026	5,025	-1	711	712	0
Collaboration - Tri Force	33,644	34,038	394	11,766	11,849	82
<b>Total Collaborated and Partnerships</b>	<b>38,670</b>	<b>39,063</b>	<b>393</b>	<b>12,478</b>	<b>12,561</b>	<b>83</b>
<b>CHIEFS NET BUDGET REQUIREMENT</b>	<b>148,646</b>	<b>147,869</b>	<b>-777</b>	<b>31,842</b>	<b>31,447</b>	<b>-395</b>
<b>Other Collaboration &amp; Partnerships</b>						
OPCC Buildings	-9	-9	0	-1	-10	-8
OPCC Cap/Grants	2,561	2,561	0	-709	-690	19
OPCC Office	1,269	1,118	-151	278	242	-36
Reserves Moves	0	151	151	0	0	0
<b>Total PCC</b>	<b>3,821</b>	<b>3,821</b>	<b>0</b>	<b>-432</b>	<b>-458</b>	<b>-25</b>
<b>NET BUDGET REQUIREMENT</b>	<b>152,467</b>	<b>151,690</b>	<b>-777</b>	<b>31,410</b>	<b>30,989</b>	<b>-421</b>
<i>Note: Figures may not cast due to rounding</i>						

## 4.2 OPERATIONAL POLICING

Following a budget re-structure in Local Policing, as at the end of May work was still ongoing to re-map budgets and actuals to the correct areas. This includes Officer and Staff pay, allowances and overtime, non-pay budgets and income. As a result, a detailed breakdown by Local area will be provided for the period 3 end of June Report. Summarised Staff and Officer forecasts are provided in this report.

## 4.3 Non Operational Departments

The following is a summary of forecast outturn variances identified to date. As part of the monthly monitoring further variance analysis will be carried out between finance and budget holders to identify other budget movements and variances.

**Estates (£43K Under)** All non-pay budgets are currently forecast to budget so a net nil variance, the underspend relates to staff costs.

**Finance (£7k under)** No significant variance to report in this period.

**Organisational Improvement Centre (£167k under)** The forecasted underspend is related to staff costs, which are mainly the result of the OIC restructure at the end of 2019/20.

**National Police Chiefs Council (NPCC) (£92k under)** An underspend on Officers Pay, allowances and Pension cost.

**Corp Comms (£63k under)** Corporate Comms are currently underspent on Staff as a result of maternity leave and a small amount of vacancy offset by acting up arrangements

**Insurance (£2k under)** Insurance renewals are due in October, which poses a risk as this has adversely affected forecasts in previous years.

**Corporate (£309k under)** Forecast variances include staff costs being £200k underspent on additional Legal Services, a £38k underspend on Officer pay, allowances and pension costs and £67k underspend on Forensics.

**Operations (£116k over)** Primarily an expected under recovery of income from various events including football, Newmarket Races and Burghley horse trials. All these events have been cancelled as a result of Covid meaning the income has not materialised and is creating a forecast pressure.

**Fleet (£618k under)** The forecast underspend is primarily due to Covid through a reduced forecast variance on fuel costs which has created a £525k saving, and a reduced forecast of £100k on the cost of the fleet provided by Chiltern Transport Consortium. This is offset by a reduced amount normally recharged to collaborated units for their proportion of these costs. Work is required to review whether the existing fleet can be optimised further.

**Non-Collaborated (£6k over)** A small pressure exists on Learning & Development non-collaborated agency staff.

**OPCC reserves moves (£151k)** All OPCC underspends are currently moved to the Collaboration and Commissioning reserve at year end. Current forecast is for a £151k underspend. To note, this is Staff pay forecasts only, an updated forecast for P2 will include expected non pay forecasts.

### 3.4 BCH COLLABORATED UNITS

**Collaboration – Programme Uplift Board (no variance)** The current forecast outturn is expected to be on Budget. This is the cost for the Uplift Programme Director and Project Officer.

**Enterprise Resource Planning (ERP) Set up costs (£80k over)** Additional costs relating to unbudgeted spend in 2020/21 as the ERP project is finalised.

**Athena (£59k over)** The result of forecast Officer overspend of £114k a proportion of which relates to an unfunded Assistant Chief Constable post for 4 months offset by staff underspends of £40k.

**Change Team (£19k under)** There is a forecast underspend of £53k on staff costs relating to 4fte Staff vacancies for part of the year. The underspend is offset however by an expected overspend of £35k on consultants for a Technical Project Manager.

**General (£29k over)** Management accounts are expected to be 1fte below establishment for at least half the year and the Systems team will have a vacancy for the whole year. Corporate Comms have a small expected variance. This is offset by a £40k collaboration budget reduction which hasn't been assigned to a department, this will be reviewed in the next quarter.

**Armed Policing Unit (APU) (£323k Over)** £270k relates to expected under recovery of Luton airport income as a result of Covid and travel restrictions. There is also a £97k forecast overspend on Firearms & Ammunition due to the absence of a training cartridge budget relating to taser training. These budget pressures are partly offset by a £54k forecast underspend on Officers pay & allowances.

**Dogs (£55k Over)** The forecast overspend is driven by increased Officer allowances due to a training overlap of 3 officers and Essential user lump sum following the outcome of a recent court case.

**Major Crime Unit (MCU) (£24k Under)** £40k expected underspend on Officers due to part year Officer vacancies, offset partly by £20k overspend on staff costs.

**Operational Planning (£16k Over)** There is a Small overspend on Officers pay and allowances as a result of being 1 Sergeant post over establishment in Protect and Prepare. This is covered by a vacant Sergeant post in the Roads Policing Unit.

**Roads Policing Unit** Costs relating to Officer are forecast to be £130k underspent,

<b>(RPU) (£67k Under)</b>	mainly due to vacancies, which are partly offset by a £90k overspend on overtime. Vehicle operating leases are also expected to be £20k underspent.
<b>Scientific Support Unit (SSU) (£114k Under)</b>	Police Staff pay is forecast to underspend by £120k due to the department carrying 13 vacancies which is offset by an expected overspend of £30k on Staff overtime and £15k agency costs. Other underspends are currently forecast across non pay budgets such as scene of crime consumables.
<b>Protective Services Command (£54k Over)</b>	There is a forecast overspend on Officers pay of £22k due to retention of an ACC to oversee and coordinate BCH units in response to the Covid crisis and other staff costs of £8k.
<b>Force Resilience (£5k Over)</b>	A small overspend on Staff pay £5k is forecast with the unit being fully established. Therefore this relates to the non-achievement of the vacancy factor in the budget.
<b>Cameras, Tickets &amp; Collisions (CTC) (£120k Over)</b>	Historically Cameras, Tickets and Collisions (CTC) Income exceeds spend, with the surplus being moved to the Road Casualty Reduction and Support Fund. Due to the reduced income expectation as a result of Covid, an overspend is forecast for 2020/21 due to the inability of courses to be provided. The position is constantly under review and consideration of whether the overspend is transferred to the CTC reserve as underspend normally are should be considered.
<b>Human Resources and Learning &amp; Development (HR &amp; L&amp;D) (£96k Under)</b>	Phase 2 of the HR transformation is underway, underspends are forecast on areas including staff (£83k) and expected redundancies (£109k) but these are offset by additional agency costs of £130k.
<b>Information Management Department (£52k Under)</b>	There is a forecast underspend on staff relating to 3fte vacant posts plus other variances on non-pay and income.
<b>Payroll (£20k Under)</b>	An underspend on staff costs due to a different skills mix than planned and budgeted for in the recent restructure, partly offset by additional agency costs.
<b>Professional Standards (£41k Under)</b>	Includes £36k forecast underspend on Officer costs which relates to delays recruiting to new posts in the Anti-Corruption unit and £20k on staff costs which are offset by £11k agency costs.
<b>Firearms Licensing (£43k Over)</b>	There is a forecast under recovery of income of £43k, partly due to Covid causing a backlog in applications/renewals.
<b>Criminal Justice phase 1 &amp; 2 (no variance)</b>	No forecast variance on this area currently reported.

<b>Criminal Justice/ Custody Senior Management Team (SMT) (£163k Over)</b>	A forecast overspend due to Officer costs including a Chief Inspector covering a staff vacancy and seniority of officers in.
<b>Public Contact (Digital Innovation) (£33k Over)</b>	Overspend forecast on staff pay and allowances mainly due to 2fte additional staff on continuous improvement activity.
<b>ICT (£132k Under)</b>	Various underspends are forecast across non-pay budgets including a reduction on the switch project and savings related to cancelled WAN lines. Below the line relates mainly to Tru up (additional in year spend on Microsoft Enterprise Agreements).

### 3.5 OTHER COLLABORATIONS

<b>Procurement (£23k under)</b>	Procurement moved to a single 7F procurement function within the eastern region from January 2020. Information is still awaited in relation to the unit set up from Kent. The underspend forecast is based on input through the BCH team, which will need to be reviewed.
<b>Air Support (no variance)</b>	The annual charge budgeted for in year is not expected to change currently.
<b>Regional Organised Crime Unit/Counter Terrorism Prevent (ROCU/CTP) (no variance)</b>	No forecast figures have been provided yet. Based on prior years, the budget should be close to breakeven.
<b>Kings Lynn PIC (no variance)</b>	No forecast numbers are provided from Norfolk/Suffolk yet. In previous years forecast variances have typically been due to Officer and staff vacancies
<b>Regional (no variance)</b>	No forecast figures at the current time.
<b>Athena AMO (no variance)</b>	No forecast figures at the current time.

### 3.6 POLICE OFFICER PAY & ALLOWANCES

Area	Budgeted fte	Full year budget	M2 fte	M1-2 Grand Total	Full year forecast
Inv & Safeguard Command	1.00	130,599	1.00	20,594	126,984
Covert Authorities	14.00	904,226	14.71	129,142	821,535
ISCD	71.00	3,997,728	69.85	676,582	4,118,179
Inv Stds & Development	48.00	2,932,597	49.54	485,205	3,033,698
Protecting Vulnerable Peopl	150.00	8,151,661	122.96	1,178,536	7,123,282
Local Policing Op - Commanc	1.00	130,599	1.00	21,998	134,722
Demand Hub	71.50	3,874,653	58.52	591,336	3,556,073
Northern Hub	447.00	21,251,172	475.65	3,672,578	22,546,003
Southern Hub	444.00	21,342,441	481.44	3,495,576	21,284,177
Partnership & Ops Support	35.00	2,134,361	34.17	317,954	1,921,674
New Recruits	-	-	72.00	252,527	3,469,903
Non LP	14.00	2,328,408	24.90	328,037	2,245,464
Leavers	-	-	-	-	1,659,000
LP - Unallocated	35.61	1,331,959	-	-	-
<b>Grand Total</b>	<b>1,332.11</b>	<b>68,510,404</b>	<b>1,405.74</b>	<b>11,170,066</b>	<b>68,722,694</b>

### 3.7 POLICE STAFF PAY & ALLOWANCES

Area	Actual			Budgeted 2020-21 Total	M1-2 Budget profile	M1-2 Actual	M1-2 variance	Forecast spend M1-12 2020/21	Year end forecast variance
	Budget Post FTE	FTE May 2020	May FTE Variance						
<b>Local Policing</b>									
Covert Authorities	8.16	8.16	0.00	383,587	63,012	64,057	1,045	392,272	8,685
Investigations & Stds Development	56.86	55.26	-1.59	2,107,075	175,590	335,026	-11,106	2,047,992	-59,083
Intelligence	50.29	46.71	-3.59	2,059,283	338,281	308,012	-30,268	1,891,640	-167,643
Protecting Vulnerable People	25.84	23.05	-2.79	836,341	137,387	121,066	-16,320	733,941	-102,400
Demand Hub	228.15	208.49	-19.66	10,243,113	1,682,647	1,531,126	-151,521	9,399,249	-843,864
Northern Hub	13.48	15.00	1.52	466,210	76,585	80,086	3,502	489,428	23,217
Southern Hub	6.52	7.53	1.00	236,769	38,894	37,582	-1,312	228,345	-8,424
Business Support	28.60	29.09	0.49	886,900	145,692	148,546	2,854	915,594	28,694
Partnership & Ops Support	19.47	22.03	2.56	739,815	121,530	125,188	3,657	769,255	29,440
<b>Overall LP</b>	<b>437.38</b>	<b>415.31</b>	<b>-22.06</b>	<b>17,959,094</b>	<b>2,779,617</b>	<b>2,750,690</b>	<b>-199,469</b>	<b>16,867,716</b>	<b>-1,091,378</b>
<b>In-house other</b>									
Organisational Improvement Centre	28.16	20.16	-7.99	1,133,290	186,167	139,368	-46,799	917,971	-215,319
Insurance	2.00	2.00	0.00	92,407	15,180	16,526	1,346	107,479	15,072
Finance	12.52	12.33	-0.19	543,039	89,206	87,949	-1,257	535,984	-7,056
NPCC	5.00	5.00	0.00	326,385	53,616	53,001	-615	322,635	-3,750
Estates	18.85	17.85	-1.00	756,277	124,234	118,973	-5,261	725,469	-30,808
Corporate Comms	14.95	14.78	-0.17	739,295	121,445	102,900	-18,545	671,590	-67,704
Corporate	3.00	3.00	0.00	319,002	52,403	19,566	-32,837	119,228	-199,774
Fleet (non Chargeable)	4.25	5.00	0.75	113,371	18,624	25,581	6,957	149,293	35,922
<b>Overall In-house Other</b>	<b>88.72</b>	<b>80.12</b>	<b>-8.60</b>	<b>4,023,066</b>	<b>660,873</b>	<b>563,864</b>	<b>-97,009</b>	<b>3,549,649</b>	<b>-473,417</b>
<b>Overall Non - Collaborated in-house</b>	<b>526.10</b>	<b>495.44</b>	<b>-30.66</b>	<b>21,982,160</b>	<b>3,440,491</b>	<b>3,314,554</b>	<b>-296,479</b>	<b>20,417,365</b>	<b>-1,564,796</b>

An underspend in period 2 on staff costs is forecast forward based on current spend trends. This will become more accurate as the year progresses and budget managers continue to revise their forecasts. This table is produced and reviewed at the Strategic Workforce Planning meeting. Further work will be carried out to identify the reasoning for vacancies, the length of the vacancy, and the realistic likelihood of the past continuing to be being required.



### 3.8 OFFICER OVERTIME

Officer overtime is split into 3 areas excluding Collaborated units: 1) Bank Holiday overtime; 2) Local Policing Non-Bank holiday; and 3) Level 2 Operations.

It should be noted that L2 Operations costs are currently coded to Local Policing, which will change in Period 3 and will be shown separately.

#### 3.8.1 Bank Holiday Overtime

In prior years, the Bank holiday overtime budget and spend was reported against a corporate code. Due to a change of Payroll system overtime is now automatically coded to the cost centre where the Officer's salary is paid from. The Bank holiday overtime budget has now been allocated to the relevant budget areas based on expected usage per area as part of the Local Policing budget restructure referred to earlier. At the end of Period 2 (May), 3 Bank Holidays out of the 8 in financial year have been paid. The bank holiday at the end of May will be paid in period 3 June.

Officer Bank Holiday Budget/Spend to the end of May	Full year Budget	Spend to end of May	Forecast annual spend
Demand Hub	64,470	14,656	39,083
Investigation Standards & Development	11,964	12,652	33,740
Intell & Specialist Crime Department	17,945	9,549	25,463
Northern Hub	310,055	103,381	275,683
Partner & Ops Support	7,643	1,600	4,266
Protecting Vulnerable People	77,762	25,849	68,931
Southern Hub	310,055	88,913	237,103
<b>Total spend</b>	<b>799,894</b>	<b>256,601</b>	<b>684,268</b>

#### 3.8.2 Local Policing Non-Bank Holiday

The table below provides the spend by area, excluding Bank Holiday spend reported in the above table. The current forecast is based on the spend for the first 2 months of the year forecast forward to 31 March. This currently indicates a significant budget pressure of £950k if overtime continues at the same rate. The forecast will be reviewed monthly and refined based on the latest information.

LP non Bank Holiday Budget/Spend to the end of May	Full year Budget	Spend to end of May	Forecast annual spend
Command	0	23	277
Covert Authorities	4,108	498	5,976
Demand Hub	32,562	4,274	51,282
Inv Stds & Devt	59,240	16,307	195,689
ISCD	87,944	12,643	151,714
Northern Hub	250,456	42,760	513,116
Partner & Ops Support	10,337	3,243	38,922
Protecting Vulnerable People	113,535	17,861	214,337
Southern Hub	236,218	47,781	573,378
<b>Total spend</b>	<b>794,400</b>	<b>145,391</b>	<b>1,744,690</b>

Using COTS purpose codes, the first 2 months of Officer overtime spend has been categorised below. Bank Holidays are the largest spend by purpose, based on 3 Bank

Holidays paid in periods 1 and 2. Prisoner Arrest/Interview and Operations – Intelligence are the next 2 largest spends.

<b>Officer Overtime by type Period 1-2</b>	
<b>Purpose</b>	<b>Hours</b>
Bank Holidays	11,208.00
Prisoner Arrest/Interview	3,379.50
Operations - Intelligence	2,580.75
Enquiries - Crime	2,190.50
Under 250 hours/other	3,736.25
Staff Shortages	1,329.00
Public Order patrols	1,276.00
Cover - Departmental	848.75
Search - General	815.25
Domestic Incidents	647.25
Prisoner Escort	596.75
Firearms Ops - Planned	516.50
<b>Grand Total</b>	<b>29,124.50</b>

Spend currently coded to Local Policing relating to specific Operations is reported below and will be coded separately from June.

<b>Operational spend to end of May 2020</b>	
<b>Operations</b>	<b>£</b>
COVID-19	47,601
MCU SUPPORT CAMBS	5,100
Ops under £500	2,218
ROKE	2,598
MANSELL (BCH)	796
STEAM	591
NEEDHAM	571
<b>Total</b>	<b>59,474</b>

### 3.9 STAFF OVERTIME

It should be noted that work is ongoing to re-allocate the staff overtime budget to the relevant Local Policing areas to ensure budget managers have full sight of their budgets. As with Local Policing non-pay overtime for Officers the staff overtime costs are creating a budget pressure of £226k based on current overtime levels continuing.

<b>Police Staff spend to the end of May 2020</b>			
<b>Department/Area</b>	<b>Spend</b>		<b>Forecast annual spend</b>
	<b>Full year Budget</b>	<b>to end of May</b>	
<b>Local Policing</b>			
Business Support	0	50	398
Command	143,426	0	0
Covert Authorities	0	2,381	19,051
Demand Hub	0	27,273	218,186
Inv Stds & Devt	18,449	11,664	93,312
ISCD	0	5,141	41,129
Northern Hub	0	530	4,242
Partner & Ops Support	0	551	4,407
Protecting Vulnerable People	0	339	2,710
Southern Hub	0	30	241
<b>LP Total</b>	<b>161,875</b>	<b>47,959</b>	<b>383,675</b>
Organisational Improvement Centre	8,000	974	7,792
Corporate Communications	0	543	4,340
<b>Grand Total</b>	<b>169,875</b>	<b>49,476</b>	<b>395,808</b>

Staff overtime by purpose is provided in the table below.

Staff Overtime by type Period 1-2	
Purpose	Hours
Bank Holidays	3,271
Cover - Departmental	887
Staff Shortages	780
Other	564
Operations - Intelligence	478
On-call	314
<b>Grand Total</b>	<b>6,295</b>

#### 4. CAPITAL FUNDING AND BUDGET 2020/21

4.1 The approved Capital Medium Term Financial Plan is shown below, which sets out the 2020/21 Capital Budget as £9.4m. In addition there are £1.3m of 2019/20 capital carry forwards for schemes to be completed which brings the total planned capital spend for the year to £10.7m.

Capital Programme No.	Description of Bid	Budget Programme 2020/21 £	Forecast Programme 2021/22 £	Forecast Programme 2022/23 £	Forecast Programme 2023/24 £
<b>Section A Projects where Funding Approved in Previous years</b>					
1	Athena	81,334	42,000	42,000	42,000
<b>Section A Totals</b>		<b>81,334</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
<b>Section B Estate Programme</b>					
2	Cambridgeshire Southern Police Station	4,000,000	17,000,000.00	13,000,000	1,000,000
3	Estates Major Repairs Planned	585,000	585,000	585,000	600,000
4	VEU Building HQ	13,000			
6	Replacement of Door Readers	400,000			
<b>Section B Totals</b>		<b>4,998,000</b>	<b>17,585,000</b>	<b>13,585,000</b>	<b>1,600,000</b>
<b>Section C Fleet Programme</b>					
6	Vehicle Replacement Programme	1,478,355	1,522,706	1,568,387	1,615,438
<b>Section C Totals</b>		<b>1,478,355</b>	<b>1,522,706</b>	<b>1,568,387</b>	<b>1,615,438</b>
<b>Section D ICT Enabling Programme</b>					
7	ICT Programme 2018/19	2,326,346	1,511,588	1,396,146	1,200,000
16	ERP - i-learn completion	31,000	0	0	0
<b>Section D Totals</b>		<b>2,357,346</b>	<b>1,511,588</b>	<b>1,396,146</b>	<b>1,200,000</b>
<b>Section E Operational Programme</b>					
19	JPS General	100,000	100,000	100,000	150,000
	Covert Equipment	45,000	45,000	45,000	45,000
21	Delegated Chiefs Budget	300,000	300,000	300,000	300,000
<b>Section E Totals</b>		<b>445,000</b>	<b>445,000</b>	<b>445,000</b>	<b>495,000</b>
<b>Totals for All Schemes</b>		<b>9,360,035</b>	<b>21,106,294</b>	<b>17,036,533</b>	<b>4,952,438</b>
<b>Funding Proposal</b>					
<b>Section D</b>	<b>Capital Financing</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	Capital Grants	135,656	135,656	135,656	135,656
	Highways Agency Grant (VEU Building)	0			
	RCCO	1,000,000	1,000,000	1,000,000	1,000,000
	RCCO (from Collaboration Vehicle recharges)	440,000	440,000	440,000	440,000
	Capital Receipts	922,000	3,500,000	0	
	Capital Reserves	0			
	Estates Development Reserve	862,000			
	Use under borrowed cash	6,000,379	1,504,621		
	Borrowing		14,526,017	15,460,877	1,013,106
	Additional Borrowing				2,363,676
<b>Total Financing</b>		<b>9,360,035</b>	<b>21,106,294</b>	<b>17,036,533</b>	<b>4,952,438</b>

The forecast capital outturn for the 2020/21 Capital Programme is currently £10.4m at period 2 (May 2020) as none of the Chiefs delegated budget has been used to date. Forecasts will be reviewed as projects progress as historically it is unusual that the capital budget is fully spent due to unforeseen slippage on some projects. This is summarised together with the capital financing in Appendix 2. A breakdown of spend and commitments against budget for each project is set out in Appendix 3.

#### 4.2 CAPITAL PAYMENTS (YEAR TO DATE) AND MAJOR SCHEME UPDATES

- 4.2.1 The Land and Buildings projects have a total actual and committed spend of £635k (11%) against a budget (including carry forwards) of £5,790k. The major projects being the Major Repairs project (£231k), the Southern Police Station project (£147k), and the Copse Court Car Park (£162k).
- 4.2.3 The Fleet projects are managed by Chiltern Transport Consortium and have an actual spend and commitment of £246k (17%) against a budget of £1,478k.
- 4.2.4 The total actual and committed spend for the IT and Communications projects is £208k (7%) against a budget of £2,897k. The major projects being the ERP I-Learn project (£76k).
- 4.2.5 The remaining Other Collaboration projects have an actual spend and commitment of £72k (32%) against a total budget of £225k.
- 4.2.6 The most significant project in the capital programme in terms of value is the Cambridge Southern Police Station with a value of £35m. This is a project to put in place a new southern police hub including modern custody facilities and the provision of other policing services. The project is still in the pre-planning stage and the Constabulary and Office of the Police and Crime Commissioner (OPCC) has launched a final consultation on the move to the preferred site at Milton which will run throughout July. Following the consultation and consideration of responses provided Milton remains the preferred site the planning application will be prepared and submitted. No land purchase will be executed due to the ongoing consultation and need to secure planning approval. Further updates will be provided in future reports.

#### 4.3 CAPITAL FINANCING

Capital Financing is on track at present. It will not be known until later in the year as to whether the Constabulary will be in a position to purchase the land for the Cambridge Southern Police Station (CSPS) during the 2020/21 financial year.

The total capital expenditure forecast for the year and the planned financing of the expenditure is set out in the following table.

	£k
2020/21 Forecast Capital Expenditure	9,134
2020/21 Carry Forward	1,302
	<b>10,436</b>

2019/20 Planned Capital Financing	
Capital Grants	445
Borrowing	5,465
Capital receipts	922
Carry Forward Reserve	1,302
Estates Reserve	862
Revenue Contributions to Capital	1,440
<b>Total Capital Financing</b>	<b>10,436</b>

#### 4.4 PROPOSED AMENDMENTS FOR APPROVAL

An addition of £29k is proposed for the purchase of CED Tasers which is covered by a Home Office grant.

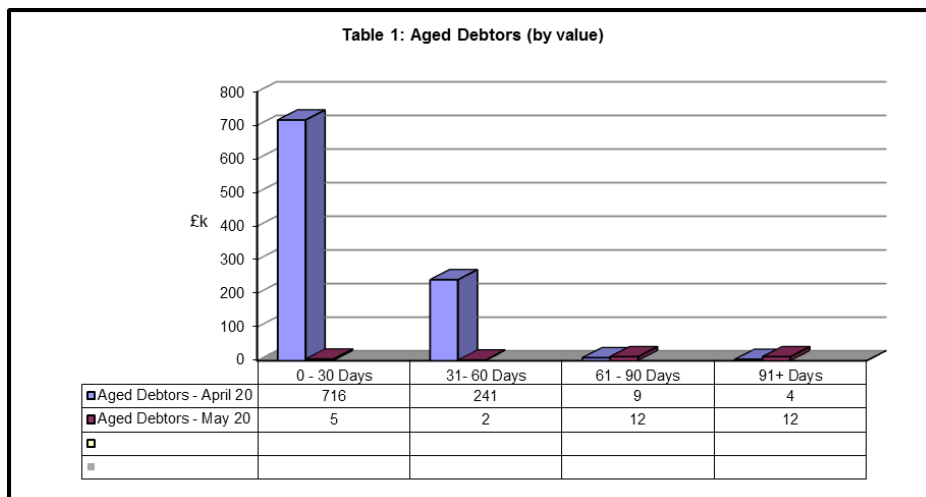
### 5. SALES & PURCHASE LEDGER KPI's

#### 5.1 SALES LEDGER & CREDIT CONTROL KPI

5.1.1 The overall sales ledger balance at 31<sup>st</sup> May 2020 was £212k. The principal KPI is that of Debtors Days which is the average time taken for payments to be received:

2016/17	2017/18	2018/19	2019/20	2020/21 Ytd
106.3 days	28.3 days	11.4 days	7.08 days	11.3 days

5.1.2 Table 1 shows there was a small amount of outstanding debt at 91+ days for May 2020 which has increased slightly from April. This is due to the current COVID-19 situation causing several customers to close and therefore causing debt recovery to become slightly more difficult as we are unable to contact some. We have not had any customer advising that they are unable to make payment at this time.



## 5.2 PURCHASE LEDGER & SUPPLIER KPI

- 5.2.1 The Police and Crime Commissioner seeks to achieve a 30 day turnaround for all suppliers.
- 5.2.2 85% of invoices were paid within the 30 day target for the 2 months to 31 May 2020. There has been a dip against this KPI mainly due to a delay in the invoice reaching us from the supplier or Purchase order not included. Once received, invoices are put on the Purchase Ledger system quickly and paid as long as approved by the business. This is likely to be due to Covid-19 but we will look into reasons and monitor. Historic prompt payment details are shown below.

	2017/18	2018/19	2019/20	2020/21
Invoices Paid no.	16,419	13,613	13,142	1,683
Paid within 30 days (no)	15,971	13,294	12,730	1,429
Paid within 30 days (%)	97%	98%	97%	85%
Target	95%	95%	95%	95%

## 6. CASH POSITION AND RESERVES

### 6.1 LOANS

The table below shows a summary of our loans and balances outstanding loan balances at 31<sup>st</sup> May 2020. We have £8m of Loan 6 to utilise still and we are forecasting that we will use £6m during 2020/21.

PWLB Loans	Balance as at 31/5/2020	Principal Loan	End Date	Interest Rate
Loan 1	£851,654.11	£1,664,000	13/05/2029	5.20%
Loan 2	£1,397,896.25	£2,550,000	30/03/2030	4.95%
Loan 3	£2,800,060.90	£5,000,000	29/01/2031	4.15%
Loan 4	£2,752,260.82	£4,000,000	14/06/2034	4.40%
Loan 6	£10,000,000.00	£10,000,000	25/03/2048	2.57%
Total	£17,801,872.08	£23,214,000.00		

### 6.2 CASHFLOW FORECAST

The table below shows our cash flow forecasted to 31 March 2021. Included in this is the £4.0m if spend on CPCS Land is purchased, however this will depend on agreement from our Acting Police and Crime Commissioner and the subsequent planning permission. The inflows are low in March as we do not receive precept in this month.

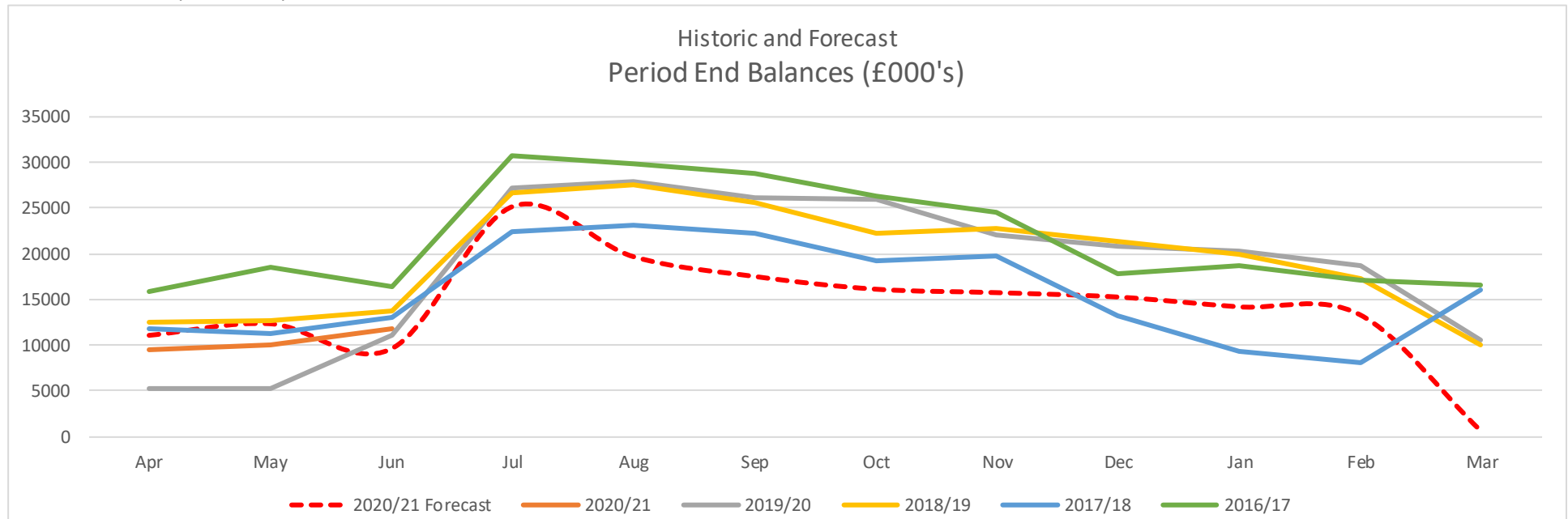
Cash Flow 2020/21

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Cash Flow (£ 000's)	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Cash Balance *	10,872	9,402	9,948	11,810	25,209	19,718	17,540	16,138	15,757	15,278	14,199	13,355
Cash Inflows	17,275	15,086	16,390	30,207	10,502	15,794	15,794	17,518	16,234	15,734	15,708	9,148
Cash Outflows	18,745	14,540	14,528	16,808	15,993	17,972	17,196	17,899	16,713	16,813	16,552	21,913
Net Cash Flow	-1,470	546	1,862	13,399	-5,491	-2,178	-1,402	-381	-479	-1,079	-844	-12,765
Closing Balance	9,402	9,948	11,810	25,209	19,718	17,540	16,138	15,757	15,278	14,199	13,355	590

2019/20

Period Closing Balance	5,253	5,168	11,152	27,146	27,892	26,194	25,880	22,009	20,850	20,330	18,742	10,552
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\* Includes all Cash Equivalent Deposits and Investments



### 6.3 RESERVES

Group usable reserves are expected to decrease overall by £1.6m by the end of 2020/21 which is set out in the table below. The main movements are in the planned application of the Estates Development Reserve (£860k) and the use of capital receipts from the Capital Receipts Reserve (£385k).

#### Group Usable Reserves

	Balance 31 March 2020	Forecast Forecast	Forecast Balance 31 March 2021
	£000	£000	£000
Carry Forward Projects Reserve	1,075		1,075
Insurance Reserve	976		976
Ill-Health Retirement Reserve	398		398
Capital Reserve	0		0
Drug Forfeiture (Operational) Reserve	372	11	383
Budget Assistance Reserve	1,887		1,887
			0
Capital Carry Forward Reserve	1,464		1,464
Asset Incentivisation Reserve	466	5	471
Road Casualty Reduction & Support Fund	1,050		1,050
Collaboration & Commissioning Reserve	564	151	715
ICT Development Reserve	0		0
Estates Development Reserve	860	(860)	0
<b>Total Earmarked Reserves</b>	<b>9,112</b>	<b>(693)</b>	<b>8,419</b>
<b>General Reserve</b>	<b>7,198</b>		<b>7,198</b>
<b>Total General and Earmarked Reserves</b>	<b>16,310</b>	<b>(693)</b>	<b>15,617</b>
Capital Receipts Reserve	537	(922)	(385)
Unapplied Capital Receipts Reserve	189		189
<b>Total Usable Reserves</b>	<b>17,036</b>	<b>(1,615)</b>	<b>15,421</b>

### 7. Recommendation

7.1 The Board is recommended to:

- (a) Note the report
- (b) Approve the amendments to the Capital Programme



## Appendix 1

As noted above, work is still being carried out to properly allocate budgets and actual spend on Local Policing, as well as separating Level 2 spend. This work will be completed by the end of June.

Chief Constable Revenue Budget Period 2 2020/21						
	Full Year Budget £'000	Year to date budget £'000	Year to date actual £'000	Year to date Variance £'000	Year end Forecast £'000	Year end Forecast variance £'000
<b>LP - Inv&amp; Safeguarding</b>						
Covert Authorities	1,288	211	198	-13	1,239	-49
Inv Stds & Devt	6,394	1,023	998	-25	6,713	319
ISCD	6,057	995	1,042	47	6,203	146
Protecting Vulnerable People	8,988	1,476	1,182	-294	8,075	-913
Safeguarding & Command	131	21	21	-1	127	-4
<b>Total LP - Inv&amp; Safeguarding</b>	<b>22,858</b>	<b>3,726</b>	<b>3,440</b>	<b>-286</b>	<b>22,358</b>	<b>-500</b>
<b>LP - Ops</b>						
Business Support	887	146	155	10	878	-9
Command	3,054	653	405	-248	2,018	-1,036
Demand Hub	14,133	2,321	2,198	-123	13,397	-735
Northern Hub	23,150	3,802	4,122	320	24,810	1,660
Partner & Ops Support	2,912	489	499	10	2,774	-138
Southern Hub	22,769	3,739	3,910	171	23,537	768
<b>Total LP - Ops</b>	<b>66,904</b>	<b>11,148</b>	<b>11,289</b>	<b>141</b>	<b>67,413</b>	<b>509</b>
<b>Non Operational - in-house</b>						
B Estates	5,141	1,890	1,831	-59	5,099	-43
C Finance	573	94	88	-6	566	-7
D CDD	1,633	255	264	9	1,466	-167
E ACPO	1,451	326	313	-13	1,358	-92
F Corp Comms	811	130	112	-17	748	-63
G Insurance	924	157	120	-37	922	-2
H Corporate	6,965	1,092	1,034	-58	6,657	-309
I Ops	145	5	10	5	261	116
J Fleet	2,570	540	379	-161	1,952	-618
Non Collab	0	0	6	6	6	6
<b>Total Non -Operational</b>	<b>20,214</b>	<b>4,489</b>	<b>4,156</b>	<b>-333</b>	<b>19,034</b>	<b>-1,180</b>
<b>Collaboration and Partnerships</b>						
Collaboration Set up costs						
Uplift Programme Board	47	36	36	0	47	0
ERP set up costs	0	100	114	14	80	80
Athena	307	31	43	12	366	59
Athena AMO	135	26	26	0	135	0
Change team	220	0	-14	-13	201	-19
General	296	-382	-375	7	326	29
<b>Joint Protective Services</b>						
Armed Policing Unit	2,805	468	524	57	3,128	323
CTP	749	220	219	0	749	0
Dogs	891	178	188	10	946	55
Major Crime Unit	3,085	-46	-53	-7	3,061	-24
Operational Planning	366	406	412	6	382	16
RPU	3,860	698	687	-12	3,793	-67
Scientific Services Unit/Visual Evidence	3,034	206	184	-21	2,920	-114
Protective Services Command	266	329	338	9	320	54
Force Resilience	120	60	64	4	125	5
CTC Expenditure	1,889	-475	-522	-47	1,568	-321
CTC Income	-1,889	-85	-15	70	-1,448	442
Surplus generated by CTC - to reserves						
<b>Organisational Support</b>						
HR and L&D	5,475	1,847	1,834	-13	5,379	-96
IMD	1,031	462	451	-11	979	-52
Payroll	211	290	285	-5	191	-20
Procurement	380	201	196	-5	357	-23
Professional Standards Unit	1,276	276	270	-6	1,235	-41
<b>Operational Support</b>						
Firearms Licensing	212	135	152	17	255	43
CJ phase 1&2	790	-230	-230	0	791	0
CJ/Custody SMT	171	-131	-97	34	334	163
Public Contact	356	-237	-231	5	389	33
ICT	7,696	7,409	7,388	-20	7,565	-132
LCJB	0	0	-1	-1	0	0
<b>Other Collaboration &amp; Partnerships</b>						
Air Support	875	0	0	0	875	0
ERSOU	2,419	564	564	0	2,419	0
Kings Lynn PIC	802	0	0	0	802	0
Regional Collaboration	303	-17	-17	0	303	0
SARC	491	139	139	0	491	0
<b>Total Collaborated and Partnerships</b>	<b>38,670</b>	<b>12,478</b>	<b>12,561</b>	<b>83</b>	<b>39,063</b>	<b>393</b>
<b>CHIEFS NET BUDGET REQUIREMENT</b>	<b>148,646</b>	<b>31,842</b>	<b>31,447</b>	<b>-395</b>	<b>147,869</b>	<b>-777</b>
<b>NON-FORCE</b>						
OPCC Buildings	-9	-1	-10	-8	-9	0
OPCC Cap/Grants	2,561	-709	-690	19	2,561	0
OPCC Office	1,269	278	242	-36	1,118	-151
Reserves Moves					151	151
<b>Total PCC</b>	<b>3,821</b>	<b>-432</b>	<b>-458</b>	<b>-25</b>	<b>3,821</b>	<b>0</b>
<b>NET BUDGET REQUIREMENT</b>	<b>152,467</b>	<b>31,410</b>	<b>30,989</b>	<b>-421</b>	<b>151,690</b>	<b>-777</b>

## Appendix 2

	B/Fwd from previous years	Original 2019/20 Capital Programme	Previously Authorised Programme Amendments	Proposed Programme Amendments	Revised 2020/21 Capital Budget	Actual & Committed 2020/21	Forecast 2020/21	%
All figures £'000								
<b>Capital Payments:-</b>								
Land & Buildings	792	4,998	-	-	5,790	635	5,790	100%
Fleet	-	1,478	-	-	1,478	1,478	1,478	100%
IT & Communications	459	2,438	-	-	2,897	208	2,943	102%
Other Collaboration	51	145	-	29	225	72	225	100%
Schemes approved subject to further business case	-	300	-	-	300	-	-	0%
<b>TOTAL</b>	<b>1,302</b>	<b>9,360</b>	<b>-</b>	<b>29</b>	<b>10,691</b>	<b>2,392</b>	<b>10,436</b>	<b>98%</b>

	B/Fwd from previous years	Original 2019/20 Capital Programme	Previously Authorised Programme Amendments	Proposed Programme Amendments	Revised 2019/20 Capital Budget
All figures £'000					
<b>Capital Financing:-</b>					
Capital Grants	280	136	-	29	445
Carry Forward Reserve	1,022	-	-	-	1,022
BAR	-	-	-	-	-
Capital Receipts	-	922	-	-	922
Capital Reserves	-	-	-	-	-
Estates Reserve	-	862	-	-	862
RCCO	-	1,440	-	-	1,440
Borrowing	-	6,000	-	-	6,000
<b>TOTAL</b>	<b>1,302</b>	<b>9,360</b>	<b>-</b>	<b>29</b>	<b>10,691</b>

## Appendix 3

Notes at Para.	Scheme Title	Job Code	Budget B/Fwd £'000	Original Capital Programme as amended* £'000	Proposed Programme Amendments £'000	Revised Capital Budget 2020/21 £'000	Actual YTD £'000	Commitments YTD £'000	Committed & Spent YTD £'000	Full Year Forecast £'000
	<b>Land &amp; Buildings</b>									
	Major Repairs Planned	Various	-	585	-	585	83	148	231	585
	Wisbech Police Station Refurb	C8068	440	-	-	440	0	4	4	440
	HQ Lead Decontamination and Prevention	C8106	7	-	-	7	0	16	16	7
	Demand Hub - Building Works	C8114	25	-	-	25	0	-	-	25
	CSPS Southern Police Station	C8121	-	4,000	-	4,000	31	116	147	4,000
	HQ Car Park Extension	C8127	4	-	-	4	0	5	5	4
	Exercise Yard at Thorpe Wood	C8128	-	-	-	-	0	2	2	-
	HQ VEU Building	C8130	-	13	-	13	14	54	68	13
	Copse Court Car Park	C8131	176	-	-	176	60	102	162	176
	Data Centre UPS	C8132	140	-	-	140	0	-	-	140
	Replacement of Door Readers	C8134	-	400	-	400	0	-	-	400
	<b>Land &amp; Buildings Total</b>		792	4,998	-	5,790	188	447	635	5,790
	<b>Fleet</b>									
	Vehicle Replacement Programme	C8010	-	1,478	-	1,478	0	1,478	1,478	1,478
	<b>Fleet Total</b>		-	1,478	-	1,478	0	1,478	1,478	1,478
	<b>Non ICT Collaboration</b>									
	Covert Equipment Renewal	C8022	28	45	-	73	4	-	4	73
	JPS Capital	C8028	-	100	-	100	0	21	21	100
	JPS ANPR	C8071	23	-	-	23	0	18	18	23
	JPS ERSOU	C8104	-	-	-	-	0	-	-	-
6.1	CED Tasers	C8133	-	-	29	29	0	29	29	29
	<b>Non ICT Collaboration Total</b>		51	145	29	225	4	68	72	225

Notes at Para.	Scheme Title	Job Code	Budget B/Fwd £'000	Original Capital Programme as amended* £'000	Proposed Programme Amendments £'000	Revised Capital Budget 2020/21 £'000	Actual YTD £'000	Commitments YTD £'000	Committed & Spent YTD £'000	Full Year Forecast £'000
	<b>ICT Collaborated</b>									
	Infrastr - digital forensics (DFU Storage-Cam)	C8125	-	60	-	60	0	1	1	60
	PC/Laptops Replacement	JC0001	-	659	-	659	1	0	1	659
	Printers	JC0002	-	41	-	41	0	-	-	41
	Networks	JC0005	-	185	-	185	0	-	-	185
	Infrastructure - Servers	JC0006	-	98	-	98	4	-	4	98
	Infrastructure - Storage	JC0007	-	94	-	94	2	-	2	94
	Infrastructure - Back up	JC0008	-	32	-	32	0	-	-	32
	Telephony	JC0009	-	289	-	289	0	-	-	289
	Mobile Comms - Airwaves	JC0010	-	113	-	113	0	-	-	113
	Mobile Comms - Smartphones	JC0011	-	0	-	-	2	-	2	-
	Mobile Comms - BWV (Body Worn Video)	JC0012	-	57	-	57	0	-	-	57
	Digital Interviewing	JC0013	199	315	-	514	0	-	-	514
	Storm	JC0014	19	0	-	19	0	-	-	19
	Tetra	JC0016	-	130	-	130	0	63	63	130
	Service Design - Confidential Network	JC0017	-	32	-	32	0	-	-	32
	Service Design - Management Information	JC0018	-	32	-	32	0	-	-	32
	POLICE NOW - Growth	JC0019	-	111	-	111	0	-	-	111
	PC Monitor Replacement	JC0020	-	37	-	37	0	-	-	37
	Port Replicator Replacement	JC0021	-	12	-	12	0	-	-	12
	WAN Replacement	JC0022	-	31	-	31	0	-	-	31
	<b>ICT Collaboration Total</b>		<b>218</b>	<b>2,327</b>	<b>-</b>	<b>2,545</b>	<b>9</b>	<b>63</b>	<b>72</b>	<b>2,545</b>
	<b>ICT Other</b>									
	ESMCP Devices and Fitting	HC8039	173	-	-	173	0	-	-	173
	DNSP	BCHCAB	14	-	-	14	0	-	-	14
	ESN - ICCS	BCHCAA	-	-	-	-	0	1	1	-
	ERP I-Learn (non ICT Budget)	BCHCAG	-	31	-	31	76	-	76	76
	Athena	C8035	-	81	-	81	0	35	35	81
	Seven Forces PSD Monitoring System	C8120	-	-	-	-	0	-	-	-
	Applications - Tuserv (non IT Budget)	JC0003	54	-	-	54	-	23	23	54
	<b>ICT Other Total</b>		<b>54</b>	<b>112</b>	<b>-</b>	<b>353</b>	<b>76</b>	<b>59</b>	<b>136</b>	<b>398</b>
	<b>Schemes Approved Subject to Further Business Case</b>									
	Delegated Chief's Budget		-	300	-	300	-	-	-	-
	<b>Grand Total</b>		<b>1,302</b>	<b>9,360</b>	<b>29</b>	<b>10,691</b>	<b>277</b>	<b>2,115</b>	<b>2,392</b>	<b>10,436</b>