



**To:** Business Coordination Board

**From:** Chief Finance Officer

**Date:** 13 April 2021

## REVENUE AND CAPITAL BUDGET MONITORING REPORT MONTH 11

### 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 Co-ordination Board (the “Board”).

### 2. Recommendation

2.1 The Board is recommended to review the proposed Capital amendments for approval at the end of Section 5 of the report. These are all either covered by grant, revenue or reserve contributions or virements of budget from underspent projects.

### 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 11 (28<sup>th</sup> February 2021). 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 Revenue Budget

3.2.1 The overall outturn forecast on the revenue budget at this reporting period is £1,048k, an increased underspend of £310k on the period 10 under spend of £738k.

3.2.2 Within the £310k movement the following are key points to note as set out in the Revenue Summary table at Section 2:

- a) **Local Policing** (including Operations and Investigations and Safeguarding) is reporting an underspend of £382k which is a £301k increased underspend compared to the prior month forecast of £80k.  
Investigations and Safeguarding has an increased forecast underspend from £447k to £478k.  
Local Policing Operations has a reduced forecast overspend, a reduction of £271k from £367k in Period 10 to £96k Period 11. The majority of this relates to Operation Glide overtime spend that has been coded to Officer and Staff home codes since November. This has now been moved to Corporate.
- b) The **Non-Operational** forecast outturn is reporting an underspend of £362k, which is a £58k increased underspend compared to the prior month underspend of £304k. This is partly down to a net reduction in expected building maintenance costs alongside a reduction in fleet spend (including fuel), offset partly by an insurance fund adjustment under the management of Cameras, Tickets & Collisions (CTC).
- c) **Collaboration and Partnerships** have an adverse movement of £31k with an outturn forecast of £560k under budget compared to £591k over the previous month. This is mainly due to an increase in forecast on Procurement of £30k and £46k on Dogs as a result of Essential user lump sum from a recent court case.
- d) The **OPCC** forecast overspend has increased by £18k to a £256k overspend, as a result of a reduced forecast on Prevention fund.

### 3.2.3 Significant changes to the prior month within the above forecast position include:

- Police Officer overtime increase of £295k. This is primarily down to the miscoding of Operation Glide to Officers home codes, which caused a double count of spend on Home code and Corporate. A lack of information on CARM has now been resolved, and all spend has been moved to the correct codes.
- A net decrease in forecast of £33k on Premises costs, made up of reduced spend expectations of £51k and £52k on Utilities and Cleaning respectively, offset by £70k on Building maintenance.
- An increased underspend of £22k on Transport costs, which is reductions split across CTC charges, fuel and departmental travel costs, partly offset by an £87k Insurance fund charge from CTC.
- Victim & Witness Hub spend has increased by a net £31k, being £51k carry forward to fund SARC, part offset by £30k additional PCC monies received. This spans Supplies & Services and Grants & Contributions.
- Bedfordshire, Cambridgeshire and Hertfordshire (BCH) reduced underspend of £30k relates to £45k Dogs essential user allowance as a result of a recent court case and £30k procurement. This is offset by small reductions in spend on Scientific Services Unit (SSU), Major Crime Unit (MCU) and Information Management Department (IMD).

## 3.3 **Capital Budget and Reserves**

- 3.3.1 The capital budget for the year is £11.0m and the outturn forecast on capital spend is now revised to £5.6m at the end of period 11. As well as Cambridgeshire Southern Police Station costs an additional £1.4m of spend has now been included in the 2021/22 budget and therefore does not require carry forward. This includes £192k of ICT spend for Digital casefile and telephony and the remainder for works on refurbishment works on Wisbech Police Station, CCTV at Parkside and Thorpe Wood, new door card Readers across the estate and floor improvements in the demand hub.

- 3.3.2 The Drug Forfeiture Reserve income is forecast to be £73k for the year, which is £5k less than in the previous period, with no expenditure against this reserve planned for the year leaving a forecast yearend balance of £445k.
- 3.3.3 The Asset Incentivisation (POCA) Reserve balance at year end is forecast to reduce to £433k. This reserve will now not be used this year for DFU computers and bait cars totalling £97k due to a delay in purchase. This will be re proposed next year.
- 3.3.4 The reported revenue underspend will provide further resilience to the overall reserves position to meet one off budget pressures and risks in future years, an updated reserves forecast was included in the final Medium Term Financial Strategy.
- 3.4 **Key Performance Indicators**
- 3.4.1 Prompt payment has remained consistent at 97% against a target of 95% whilst aged debt remains low.

#### 4. Revenue Budget 20/21 and Period 9 Forecast

##### 4.1 Revenue outturn Summary

Chief Constable Revenue Budget Period 11 2020/21								
Year to date				Full Year				
Budget P11 £'000	Actual P11 £'000	Variance P11 £'000		Budget £'000	Year end Forecast P11 £'000	Year end Forecast variance P11 £'000	Year end Forecast variance P10 £'000	Change from prior month P10 £'000
			<b>LP - Inv&amp; Safeguarding</b>					
1,348	1,495	147	Covert Authorities	1,465	1,628	163	168	-6
5,256	5,356	100	Inv Stds & Devt	6,063	6,188	125	141	-16
5,661	5,753	92	ISCD	6,348	6,456	107	70	38
8,696	7,857	-839	Protecting Vulnerable People	9,551	8,668	-883	-839	-44
120	128	9	Safeguarding & Command	131	141	10	13	-3
<b>21,080</b>	<b>20,589</b>	<b>-491</b>	<b>Total LP - Inv&amp; Safeguarding</b>	<b>23,558</b>	<b>23,080</b>	<b>-478</b>	<b>-447</b>	<b>-31</b>
			<b>LP - Ops</b>					
1,244	1,005	-240	Business Support	1,507	1,262	-245	-257	12
1,531	1,696	165	Command	1,634	1,818	183	60	123
13,284	12,227	-1,057	Demand Hub	14,506	13,358	-1,148	-1,101	-47
22,234	23,264	1,030	Northern Hub	24,273	25,459	1,186	1,319	-133
2,467	2,388	-80	Partner & Ops Support	2,967	2,904	-63	15	-78
21,551	21,681	130	Southern Hub	23,632	23,814	182	331	-149
<b>62,312</b>	<b>62,261</b>	<b>-51</b>	<b>Total LP - Ops</b>	<b>68,519</b>	<b>68,615</b>	<b>96</b>	<b>367</b>	<b>-271</b>
			<b>Non Operational - in-house</b>					
4,237	4,293	56	Estates	5,170	5,257	87	133	-46
519	506	-13	Finance	573	561	-12	-12	-1
1,479	1,531	53	Organisational Improvement Centre	1,668	1,758	90	84	5
1,329	1,460	131	NPCC	1,539	1,633	94	103	-9
735	650	-86	Corp Comms	811	718	-93	-88	-5
935	840	-95	Insurance	924	817	-107	-98	-9
7,103	6,526	-577	Corporate	6,229	5,916	-313	-279	-34
131	476	345	Ops	145	490	345	334	11
2,541	2,042	-499	Fleet	2,570	2,116	-454	-482	29
-12	8	20	Non Collab	0	0	0	0	0
<b>18,998</b>	<b>18,331</b>	<b>-667</b>	<b>Total Non -Operational</b>	<b>19,630</b>	<b>19,267</b>	<b>-362</b>	<b>-304</b>	<b>-58</b>
			<b>Collaboration and Partnerships</b>					
4,316	4,196	-120	Collaboration - Other	5,030	4,880	-151	-151	1
32,390	31,879	-512	Collaboration - Tri Force	33,644	33,076	-568	-599	30
			CTC To reserves		159	159	159	0
<b>36,706</b>	<b>36,075</b>	<b>-631</b>	<b>Total Collaborated and Partnerships</b>	<b>38,674</b>	<b>38,114</b>	<b>-560</b>	<b>-591</b>	<b>31</b>
<b>139,097</b>	<b>137,257</b>	<b>-1,840</b>	<b>CHIEFS NET BUDGET REQUIREMENT</b>	<b>150,381</b>	<b>149,077</b>	<b>-1,304</b>	<b>-976</b>	<b>-328</b>
			<b>Other Collaboration &amp; Partnerships</b>					
-8	-13	-6	OPCC Buildings	-9	6	15	15	0
-1,112	-1,220	-108	OPCC Cap/Grants	826	1,315	488	462	26
1,165	913	-252	OPCC Office	1,269	1,022	-247	-239	-8
<b>45</b>	<b>-320</b>	<b>-366</b>	<b>Total PCC</b>	<b>2,087</b>	<b>2,342</b>	<b>256</b>	<b>237</b>	<b>18</b>
<b>139,142</b>	<b>136,936</b>	<b>-2,206</b>	<b>NET BUDGET REQUIREMENT</b>	<b>152,467</b>	<b>151,419</b>	<b>-1,048</b>	<b>-738</b>	<b>-310</b>
<i>Note: Figures may not cast due to rounding</i>								

#### 4.2 Operational Policing

4.2.1 Work has been carried out on overtime to ensure all spend is in the correct area.

4.2.2 Operation Glide Overtime and other spend has now been removed from Operational Policing and moved to Corporate, to report alongside the Government funding for the associated activity.

#### 4.2.3 Investigations and Safeguarding

<b>Covert Authorities (£163k over)</b>	The £163k overspend is primarily an expected overspend on Subscriber fees of £82k, offset by a £34k underspend on Informants. With a small overspend on officer and staff pay (£36k and £36k respectively). Staff overtime forecast overspend is expected to be 25k, which is Staff grade 1 and 2 overtime requests. Officer overtime is £6k. Staff pay and allowances overspend appears to be primarily standby allowance.
<b>Investigations Standards and Development (ISD) (£125k over)</b>	Reduced from a forecast overspend of £141k in P10, partly due to the additional inspector budget from Covert. Currently forecasting officers as £311k overspend, with the department being 4.66fte over strength in February. Officer Overtime forecast overspend at £35k. Custody likely to overspend due in part to forecast overspend of £10k on Interpreters, £5k on Laundry and £20k under recovery on immigration cost recovery. Underspend of £140k on Staff pay & allowances, with the department 2.8fte under strength.
<b>Intelligence and Specialist Crime (ISCD) (£107k over)</b>	Currently forecasting an overspend of £183k on Officer pay & allowances. The Department is currently 2.9fte over strength. Officer overtime forecast overspend at £41k. Staff pay and allowances are £155k forecast underspend, mainly due to vacancies in Intel Operatives. A further underspend of £100k is expected from Police Transformation Fund income as a result of an accounting error in 2019/20.
<b>Protecting Vulnerable People (PVP) (£883k under)</b>	Current Officer strength is under by 13.58fte. This is resulting in a forecast £786k underspend on Officers pay and allowances. Officer overtime currently forecast at £89k overspend. Staff are currently 0.97fte under strength, resulting in a forecast underspend of £70k. Non-pay underspend is as a result of a £109k saving on intruder alarms.
<b>Safeguarding and Command (£10k over)</b>	This is mainly a £20k forecast for extradition costs

#### 4.2.4 Local Policing Operational (LP)

<b>Business Support (£245k under)</b>	Work has been carried out to assess non-pay and income required, and budgets have been moved to the relevant areas. An expected underspend of £197k on various non-pay areas (including £36k Breath testing Equipment) and £40k Staff for 1.3fte Property Officers, 1fte Postroom & Distribution Assistant and 0.5fte Business Support Assistants is expected to be offset by a £33k under recovery of income. LP non-pay and income will continue to be monitored for the rest of the year which will be the basis of the 2021/22 budget.
<b>Command (£183k over)</b>	Increase from a £60k overspend in P10. This is primarily due to the allocation of New recruits to relevant areas. Officer FTE numbers have been agreed per area, and these posts part offset the current over strength force position. This has been rectified for 2021/22, with work having been carried out to agree numbers for the new financial year. Police Community Support Officer (PCSO)

underspend of £249k relating to vacant posts at the start of the financial year is reported through the Command budget.

**Demand Hub  
(£1,148k under)**

An increase in underspend from P10 of £47k. Current forecasts are underspends of £392k Officers pay and allowances, £811k on Staff pay and allowances. These numbers consider recruitment plans for the rest of the year, with Officers currently 12.84 fte under strength and Staff 11.92fte under. Current recruitment plans include 13 Call Handlers, all of whom are in pre-employment checks, but only 2 likely to start in 20/21. Dispatchers are still being recruited to, but this won't be complete until 2021/22. Officer Overtime is forecast at a £49k overspend and Staff overtime £73k overspend.

**Northern Hub  
(£1,186k over)**

Officer pay and allowances currently forecast at £1,008k overspent and 35.99fte over strength. Officer overtime is forecast at £189k overspend. Staff pay is 0.52fte over strength and forecast to overspend by £6k, but this is down to part funding certain posts.

**Partnership &  
Operational  
Support  
(£63k under)**

A reduction of £78k on P10 forecast. Officers are forecast at £25k underspent and are currently 1.7fte under strength, which is due in part to an unfunded acting Superintendent post. Underspend on Staff of £10k is mainly due to funding for certain posts only being part year. Budgets for 2021/22 have now been prepared based on the new structure of Operational Support and Partnership & Prevention.

**Southern Hub  
(£182k over)**

A reduction of £149k from £331k. Officer pay and allowances currently forecast at £87k overspent on a current strength that is 22.16fte over. Officer overtime is forecast at £198k overspend. Staff pay is forecast as £35k under, currently 1.47fte vacant posts.

#### 4.2.5 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 (£87k over)** Reduction from £133k in P10. Made up of reduced spend expectations of £51k and £52k on Utilities and Cleaning respectively, offset by £70k on Building maintenance. Overspends include £85k on Covid as a result of additional cleaning required and other Covid secure purchases, £145k overspend on Health & Safety, partly as a result of corrective work in response to a water hygiene report, £40k building works which was due to the failure of pumps and extraction units and £45k on Engineering works as a result of Duct cleaning of Air handling units. This is partly offset by £15k general rates due to a rebate on Sawston police station. Utilities as a whole is £152k forecast underspend.

**Finance (£12k under)** No significant variance to report in this period.

**Organisational  
Improvement  
Centre (OIC)  
(£90k over)**

A forecast £237k overspend on Legal fees as a result of budget holder expectation of spend (including Employment tribunals). Officer Pay and Pensions are expected to be overspent by £113k, currently 4fte over strength. This is offset by a forecast underspend of £212k on staff costs, which are mainly the result of the OIC

restructure at the end of 2019/20. Staff is currently 3.65fte understrength.

**National Police  
Chief's Council  
(NPCC) (£93k over)**

Subscriptions and Contributions are expected to be in the region of £122k overspent, staff pay £34k over, and £17k over on Officers pay and allowances. This is part offset by expected underspends in other Supplies & Services. A review of the NPCC budget has been completed and will result in some budgets being re-located to Corporate in 2021/22.

**Corp Comms  
(£93k under)**

Corporate Comms are currently £77k underspent on Staff as a result of maternity leave and a small amount of vacancy (0.95fte) offset by acting up arrangements.

**Insurance  
(£107k under)**

An increase from £98k forecast under in P10. Forecast underspend is primarily a reduction in the brokers and claims handling fees Imprest account.

**Corporate  
(£313k under)**

An increase in underspend from £279k in Period 10. Ill-Health retirement charge has increased by £90k, based on current estimates. One-off allowance of £178k was paid in January on individual Officer home codes, this is forecast on Corporate as there is insufficient detail on who gets paid this, so a reduction in forecast in Corporate is offset by an increased forecast on Local. Forecast variances include staff costs being £171k underspent (£200k on additional Legal services), a £237k overspend on Officer pay, allowances and pension costs which is a pressure on unbudgeted posts allocated to the Covid job code. An underspend of £89k on Police Now, an expected underspend of £54k on Other Supplies and Services is offset by an overspend of £83k on Home Office IT Charges. The Home Office recently announced an income recovery scheme for losses resulting from the impact of Covid-19, based on the current income forecast a compensation payment of £70k would be expected for Cambs in-house income. Surge funding and spend offset each other, with spend being moved from the relevant officers home code to Corporate in Period 10.

**Ops (£345k over)**

An increased forecast from £334k in Period 10. 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. Spend on Covid is currently £214k on the Operations code.

**Fleet (£454k under)**

A reduced forecast from £482k in Period 10. The forecast underspend is primarily due to Covid through a reduced forecast variance on fuel costs which has created a £318k saving largely due to the announcement of BP free fuel, £100k on hire of vehicles and a reduced forecast of £149k 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. An additional £87k charge on Insurance fund had been added in Period 11. Work is required to review whether the existing fleet can be optimised further.

**Non-Collaborated (Net nil)** No significant variance to report in this period.

#### 4.2.5 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 (£87k over)** Additional costs relating to unbudgeted spend in 2020/21 as the ERP project is finalised.

**Athena (£13k under)** 3 officers previously covering vacant staff posts have moved, leaving these posts vacant for the rest of the financial year. Superintendent heading the department has been seconded and replaced by a Staff member, creating an additional saving.

**Change Team (£19k over)** Overspends on Officers relates to an unfunded Assistance Chief Constable (ACC) post and an expected overspend of £35k on consultants for a Technical Project Manager. This is partly offset by a forecast underspend on staff costs relating to 4fte Staff vacancies for part of the year.

**General (£27k over)** Management accounts are expected to be 1fte below establishment for the remainder of the financial year and the Systems team will also have a vacancy for the whole year. Corporate Comms have a small expected variance due to non-achievement of vacancy factor. This is offset by a £40k collaboration budget reduction which hasn't been assigned to a department.

**Armed Policing Unit (APU) (£278k over)** 400k relates to expected under recovery of Luton airport income as a result of Covid and travel restrictions. Luton was closed for 2 weeks in April and has been at a reduced capacity since then. The Home Office have recently announced an income recovery scheme to enable forces to be partially compensated for losses resulting from Covid-19, based on the current forecast this compensation would equate to a Bedfordshire, Cambridgeshire and Hertfordshire Constabularies (BCH) total of £942k (£280k Cambs). There is also a £135k forecast overspend on Firearms and Ammunition due to the absence of a training cartridge budget relating to taser training and £24k on a legal claim.

**Dogs (£112k over)** The forecast overspend is driven by increased Officer allowances due to a training overlap of 3 officers and 1 officer to facilitate a retirement handover. There is also an expected overspend on Essential user lump sum following the outcome of a recent court case, increased from £14k month 10 to £59k Month 11.

**Major Crime Unit (MCU) (£110k under)** This is due to 6fte vacancies part of the year, plus underspend on Officer overtime mainly due to reduced court attendance during the Covid crisis.



<b>Operational Planning (£36k over)</b>	There is a Small overspend on Officers pay and allowances (£18k) 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.
<b>Roads Policing Unit (RPU) (£175k under)</b>	Costs relating to Officers are forecast to be £65k underspent, mainly due to vacancies, which are partly offset by additional spend on overtime. Vehicle operating leases and Fuel costs are also expected to be underspent and vehicle recovery costs, plus an expected underspend on Drugs/Breath testing equipment, causing a non-pay underspend of in excess of £70k.
<b>Scientific Science Unit (SSU) (£131k under)</b>	Underspends on non-pay amount to £60k, which are currently forecast across non-pay budgets such as scene of crime consumables, accreditation and others, an underspend on Staff pay of £88k. There is also a Scenes of Crime Office (SOCO) recharge to Eastern Region Special Operations Unit (ERSOU) for £30k.
<b>Protective Services Command (£69k over)</b>	There is a forecast overspend on Pay of £45k due to retention of an ACC to oversee and coordinate BCH units in response to the Covid crisis, a £22k forecast overspend on other non-pay costs, including travel, operational/office equipment and staff welfare packs and costs relating to Luton Hoo firing range.
<b>Force Resilience (£1k under)</b>	A small overspend on Staff pay 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) (£159k under)</b>	Historically 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 was forecast for 2020/21 due to the inability of courses to be provided. This includes National Driver Offender Retraining Scheme (NDORS) and Courts income, as forces were advised to reduce the processing of speeding offences to courts due to Courts not operating at full capacity. However, the Home Office announced in late 2020 an income recovery scheme for losses resulting from the impact of Covid-19, based on the current income forecast a compensation payment of £0.996 million would be expected for BCH, meaning that a £0.496 million surplus could be returned to BCH Police and Crime Commissioners (the "Commissioners") (£150k for Cams).
<b>Human Resources &amp; Learning and Development (HR and L&amp;D) (£183k under)</b>	Phase 2 of the HR transformation was completed in the Autumn. Underspends resulting from reduced external training activity due to Covid-19 (£122k) and further underspends largely due to delays in recruiting to 2020/21 growth, particularly in Initial Training, Driving School and shared services (£150k). Exit costs resulting from the transformation were expected to be volatile and are expected to exceed the BCH £500k budget by £350k.
<b>Information Management Dept (IMD) (£25k under)</b>	Small underspends on non-pay items.

<b>Payroll (£6k under)</b>	Cambs unbudgeted legacy costs are part offset by an underspend on staff costs due to a vacant post due to maternity leave in addition to a number of new post holders employed at lower grade than budgeted.
<b>Professional Standards (£2k over)</b>	An additional 10fte posts were added in the 2020/21 budget, but have not been fully recruited (Anti Corruption unit), this has been partly offset by Agency.
<b>Firearms Licensing (£33k over)</b>	This is mainly down to a reduction in income expectation from Firearms Certificates.
<b>Criminal Justice (CJ) phase 1 &amp; 2 (£29k under)</b>	This is partly down to vetting delays and changes in staffing due to restructure work. 3fte additional Virtual Court officers recruited which has resulted in a £15k pressure alongside an addition £15k pressure on Virtual Courts overtime.
<b>Criminal Justice (CJ) /Custody Senior Management Team (SMT) (£24k over)</b>	£10k pending funding resolution for Personal Assistant (PA) post, £6k Detective Chief Inspector (DCI) in A6 post and £4k vacancy factor not achieved due to are being fully established.
<b>Public Contact (Digital Innovation) (£8k over)</b>	Overspend forecast on staff pay and allowances mainly due to 2fte additional staff following a decision to extend Single online home posts. 2 other posts have been upgraded at a pressure of £7k.
<b>ICT (£286k under)</b>	Various underspends are forecast across non-pay budgets including a reduction on the switch project and savings related to cancelled WAN lines. There have recently been reductions on small applications and infrastructure maintenance contracts. Below the line relates mainly to the Tru up of Microsoft Enterprise Agreements, digital interviewing software maintenance and AMO charges.

#### 4.2.6 OTHER COLLABORATIONS

<b>Procurement (£33k under)</b>	Reduction from £63k under M10. This relates to an average of 5fte vacancies in the unit, offset by higher than expected consultants' fees.
<b>Air Support (no variance)</b>	The annual charge budgeted for in year is not expected to change currently, however work is ongoing nationally and regionally to review the charging basis which may affect future year charges.
<b>Regional Organised Crime Unit/Counter Terrorism Police (ROCU/CTP) (£123k under)</b>	Underspends on Officer Pay & allowances, Staff pay, Fuel, Vehicle costs and Operational equipment are partially offset by expected overspends on Officer overtime. We receive quarterly forecast updates on this.
<b>Kings Lynn PIC (£29k under)</b>	Forecast provided by Norfolk/Suffolk suggest a small yearly underspend on running costs.
<b>Regional (£130 under)</b>	This is the result of budgeting for certain schemes that have not taken place in 2020/21.
<b>Athena AMO (£82k over)</b>	This is a result of further investigation for 2021/22 budget prep, which has identified in year spend variance.

#### 4.2.7 Office of the Police and Crime Commissioner

**OPCC (£248k under)** £190k forecast underspend relates to Staff Pay and allowances. This includes the Chief Executive post being vacant (Deputy Chief Executive acting up). A £34k forecast underspend on running costs includes £34k on the consultant budget, £4k on Agency/Temps and £9k on Training costs. This is partly offset by an expected £21k overspend on subscriptions.

**PCC Buildings & Corporate (£503k over)** Due to an increased the Revenue Contribution to Capital outlay by £500k to cover costs on various capital schemes. There is also an expected overspend on interest receivable, which is forecast to be £69k more than budgeted. Premises held are £15k over forecast, which is part income not received as expected, and part cost of premises building works/utilities. Prevention fund is expected to underspend by £87k, the balance of which will be put to reserves.

#### 4.2.8. POLICE OFFICER PAY & ALLOWANCES

Area	Budget		February	Full Year budget	M1-11 profile	M1-11 Actuals	Full year forecast	Full year variance
	FTE	M11 FTE	FTE Variance					
Covert Authorities	14.00	12.71	-1.29	824,687	755,241	789,908	860,522	35,835
Demand Hub	67.50	54.66	-12.84	3,831,515	3,508,869	3,149,607	3,439,146	-392,369
Inv Stds & Development	48.00	52.66	4.66	3,028,623	2,773,587	3,047,958	3,339,405	310,782
ISCD	71.00	73.90	2.90	4,078,639	3,735,183	3,891,346	4,261,886	183,247
Northern Hub	447.00	482.99	35.99	21,856,664	20,016,149	20,922,392	22,864,203	1,007,539
Partner & Ops Support	34.00	32.30	-1.70	2,107,051	1,929,620	1,906,899	2,082,218	-24,833
Protecting Vulnerable People	150.00	136.42	-13.58	8,179,473	7,490,692	6,733,019	7,393,732	-785,741
Safeguarding and Command	1.00	1.00	0.00	130,599	119,601	115,052	125,868	-4,731
Southern Hub	444.00	466.16	22.16	21,371,751	19,572,070	19,638,422	21,458,417	86,666
Local Policing Ops - Command	1.00	1.00	0.00	130,599	119,604	123,522	134,871	4,272
New Recruits		41.00	41.00			1,571,436	1,696,270	1,696,270
Expected Leavers			0.00				-13,200	-13,200
LP Unallocated	35.61		-35.61	1,243,600	1,138,876		0	-1,243,600
Non LP	18.00	23.91	5.91	1,710,484	1,580,594	1,840,724	2,028,936	318,452
<b>Grand Total</b>	<b>1,331.11</b>	<b>1,378.71</b>	<b>47.60</b>	<b>68,493,685</b>	<b>62,740,086</b>	<b>63,730,285</b>	<b>69,672,274</b>	<b>1,178,589</b>

Police Officer pay and allowance variances are reported in the table above with a year-end overspend of £1,179k forecast.

#### 4.2.9 POLICE STAFF PAY & ALLOWANCES

Department/Area	Budget	Actual FTE	Budgeted	M1-11	M1-11	M1-11	Year end	Year end
	Post FTE	February 2021	2020-21 Total	profile	Actual	variance	forecast	forecast variance
<b>Operational Policing</b>								
Covert Authorities	8.16	8.16	383,587	351,293	381,748	30,455	419,873	36,286
Investigations & Standards Development	56.86	54.06	2,107,076	1,929,683	1,796,508	-133,176	1,967,392	-139,684
Intelligence	50.29	48.16	2,060,284	1,886,792	1,747,194	-139,598	1,905,735	-154,549
Protecting Vulnerable People	25.84	24.87	836,341	765,930	693,362	-72,568	766,464	-69,877
Demand Hub	228.15	216.23	10,408,113	9,531,865	8,773,561	-758,304	9,596,945	-811,168
Northern Hub	13.48	14.00	466,210	426,960	434,200	7,240	472,451	6,241
Southern Hub	6.52	5.05	236,769	216,836	189,768	-27,068	201,442	-35,327
Business Support	28.60	25.78	878,062	804,139	765,490	-38,649	834,449	-43,613
Partnership & Ops Support	20.47	20.49	741,815	679,350	670,820	-8,530	731,583	-10,232
	<b>438.38</b>	<b>416.79</b>	<b>18,118,256</b>	<b>16,592,849</b>	<b>15,452,651</b>	<b>-1,140,198</b>	<b>16,896,334</b>	<b>-1,221,923</b>
<b>In-House Other</b>								
OIC	27.16	23.51	1,133,290	1,037,879	837,087	-200,793	921,655	-211,634
Insurance	2.00	2.00	92,407	84,628	87,601	2,973	95,383	2,976
Finance	12.52	12.11	543,039	497,321	490,523	-6,798	536,113	-6,926
NPCC	5.00	5.81	326,385	298,907	329,877	30,970	360,147	33,761
Estates	18.85	18.00	765,115	700,701	691,222	-9,479	755,204	-9,911
Corporate Comms	14.95	14.00	739,295	677,054	605,889	-71,165	662,337	-76,958
Corporate	3.00	4.00	319,002	292,145	133,723	-158,422	146,897	-172,105
Non-Collaborated					18,592	18,592		0
Fleet (non Chargeable)	4.25	5.00	113,371	103,826	133,917	30,091	145,906	32,535
<b>Grand total</b>	<b>526.10</b>	<b>501.23</b>	<b>22,150,160</b>	<b>20,285,312</b>	<b>18,781,082</b>	<b>-1,504,230</b>	<b>20,519,976</b>	<b>-1,630,184</b>
<b>PCSO</b>	<b>80.00</b>	<b>69.80</b>	<b>2,967,367</b>	<b>2,717,490</b>	<b>2,436,943</b>	<b>-280,547</b>	<b>2,660,563</b>	<b>-306,804</b>

\*May differ with main table due to roundings

An underspend in period 11 on staff costs is forecast forward based on information from budget holders. This table is produced and reviewed at the Strategic Workforce Planning meeting

#### 4.2.10 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.

The Payroll system is unable to code overtime national insurance contributions (NIC) to an overtime code (it is automatically coded and reported within Police Officer pay & allowances). Given the current work to identify the pressures on the service and accurately reflect where and why costs are incurred, the Overtime NIC have been moved to the correct code for reporting purposes and this will now be done for each reporting period.

Duty management system (CARM) has affected the flow of overtime spend in the last months. Reports are now being produced, but this still requires a significant amount of work to identify and move any incorrect coding. All Operational overtime is still coded to the individuals home code, which then requires a manual journal to move to Level 2.

All Operation Glide overtime was coded to areas. This, along with an inability to accurately forecast bank holiday and other overtime, has resulted in overtime being over forecast by £295k in previous months. All Operation Glide spend has now been moved to Corporate, eliminating the chance of future duplication.

#### 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 11 (February), all Bank holidays have been worked, and the assumption is that this is fully paid up.

Bank holiday is identified on the system as double time. This may include non-bank holiday working, but for the purposes of reporting we have assumed it is all bank holiday. Work is underway to rectify this issue in 2021/22.

<b>Operational Policing Officer Bank Holiday budget/spend to the end of February 2021</b>	<b>Full year budget</b>	<b>April - February Actual</b>	<b>Forecast M11</b>	<b>Forecast Variance</b>
Covert Authorities	0	1,976	1,976	1,976
Demand Hub	20,936	53,137	53,137	32,201
Inv Stds & Devt	11,964	49,990	49,990	38,026
ISCD	61,479	36,390	36,390	-25,089
Northern Hub	310,055	302,048	307,414	-2,641
Partner & Ops Support	7,643	4,547	4,547	-3,096
Protecting Vulnerable People	77,762	79,805	79,805	2,043
Southern Hub	310,055	271,119	271,119	-38,936
<b>Grand Total</b>	<b>799,894</b>	<b>799,012</b>	<b>804,378</b>	<b>4,484</b>

### 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 information from meetings with Budget holders. This currently indicates a significant budget pressure of £542k, including Operations.

<b>Operational Policing Officer Non Bank Holiday budget/spend to the end of February 2021</b>	<b>Full year budget</b>	<b>April - February Actual</b>	<b>Forecast M11</b>	<b>Forecast Variance</b>
Command	0	67	67	67
Covert Authorities	4,108	7,265	8,524	4,416
Demand Hub	32,562	41,910	49,432	16,870
Inv Stds & Devt	59,240	46,827	56,510	-2,730
ISCD	87,944	131,507	153,610	65,666
Northern Hub	250,456	352,862	441,777	191,321
Partner & Ops Support	10,337	23,962	28,754	18,417
Protecting Vulnerable People	113,535	168,774	200,195	86,660
Southern Hub	236,218	389,688	473,494	237,276
*Operations	450,000	326,920	373,908	-76,092
<b>Grand Total</b>	<b>1,244,400</b>	<b>1,489,781</b>	<b>1,786,272</b>	<b>541,872</b>

\*excludes Covid/Surge

Covid/Surge overtime spend is not included in the above tables. Reduced forecast, as reported earlier in this report, is down to duplication of surge spend. Covid spend to date is £209k on the ledgers.

Hours by type is still not available. Reporting has switched from COTS to CARM. There is currently no information available from the system. Reporting will resume once the system reports are available.

Spend relating to specific Operations is also reported below.

<b>Operational Spend to the end of February</b>	
<b>Operation</b>	<b>Total</b>
COVID-19	209,444
PESTLE	120,454
PENSHAW - CAMBS LP	32,637
MCU SUPPORT CAMBS	31,744
NEEDHAM	24,008
GLIDE	16,737
MALT	14,595
RUMEX	13,320
LIGHTHOUSE - CAMBS LP	12,433
PRIVATE USE OF POLICE	8,742
SQUIRREL	8,498
ARNSIDE	7,018
CALIBRATOR	3,823
BLYTHE	3,298
Under £3k	29,613
<b>Total</b>	<b>536,365</b>

#### 4.2.11 STAFF OVERTIME

Staff overtime the end of February.

<b>Police Staff overtime spend to the end of February 2021</b>				
<b>Department/Area</b>	<b>Full Year Budget</b>	<b>Spend to the end of February</b>	<b>Forecast Annual spend</b>	<b>Forecast Variance</b>
Business Support	135	912	1,700	1,565
Covert Authorities	4,268	26,713	29,600	25,332
Demand Hub	111,070	176,229	184,038	72,968
Inv Stds & Devt	23,057	33,039	36,500	13,443
ISCD	22,223	31,479	33,761	11,538
Northern Hub	336	1,958	2,136	1,800
Partner & Ops Support	183	1,391	1,669	1,486
Protecting Vulnerable People	587	5,300	6,000	5,413
Southern Hub	16	773	843	827
<b>LP Total</b>	<b>161,875</b>	<b>277,793</b>	<b>296,246</b>	<b>134,371</b>
Estates	0	89	0	0
Finance	0	162	285	285
OIC	8,000	2,821	3,500	-4,500
Corporate Comms	0	963	1,043	1,043
Corporate	0	16,861	19,232	19,232
Operations	0	54,311	54,311	54,311
<b>Grand Total</b>	<b>169,875</b>	<b>352,998</b>	<b>374,617</b>	<b>204,742</b>

There has been an increase in forecast overtime by £18k from period 10.

Hours by type is currently not available due to the reporting issues with CARM. Forecast estimates are based on trends in previous months alongside discussions with Budget holders.

## 5. Capital Funding and Budget 2020/21

5.1 The capital spend and financing to the end of February is shown below. Project slippages into 2021/22 have been budgeted in that year and therefore no carry forwards will be made.

	B/Fwd from previous years	Original 2020/21 Capital Programme	Previously Authorised Programme Amendments	Proposed Programme Amendments	Revised 2020/21 Capital Budget	Actual & Committed 2020/21	%	Expected Outturn 2020/21	Expected Outturn % of Revised Capital Budget	Spend Deferred until 2021/22
All figures £'000										
<b>Capital Payments:-</b>										
Land & Buildings	792	4,998	466	94	<b>6,350</b>	1,773	28%	1,655	26%	1,225
Fleet	-	1,478	8	-8	<b>1,478</b>	1,478	100%	1,478	100%	-
IT & Communications	459	2,439	-220	-89	<b>2,589</b>	2,001	77%	2,227	86%	192
Other Projects & Collaboration	51	145	29	17	<b>242</b>	99	41%	241	100%	-
Schemes approved subject to further business case	-	300	-	-	<b>300</b>	-	0%	-	0%	-
<b>TOTAL</b>	<b>1,302</b>	<b>9,360</b>	<b>283</b>	<b>14</b>	<b>10,959</b>	<b>5,351</b>	<b>49%</b>	<b>5,601</b>	<b>51%</b>	<b>1,417</b>

	B/Fwd from previous years	Original 2020/21 Capital Programme	Previously Authorised Programme Amendments	Proposed/new Programme Amendments	Revised 2020/21 Capital Budget	Expected Outturn
All figures £'000						
<b>Capital Financing:-</b>						
Capital Grants	363	136	29	94	<b>622</b>	<b>340</b>
Carry Forward Reserve	939	-	-	-	<b>939</b>	<b>858</b>
Capital Receipts	-	537	-	-	<b>537</b>	<b>537</b>
Estates Reserve	-	862	-2	-	<b>860</b>	<b>860</b>
RCCO	-	1,440	556	-80	<b>1,916</b>	<b>2,013</b>
Borrowing	-	6,385	-300	-	<b>6,085</b>	<b>993</b>
<b>TOTAL</b>	<b>1,302</b>	<b>9,360</b>	<b>283</b>	<b>14</b>	<b>10,959</b>	<b>5,601</b>

- 5.1.2 The forecast capital outturn for the 2020/21 Capital Programme is currently £5.6m at period 11 compared to 6.0m in the previous month. This is due to Estates costs moving by £0.35m due to increase in forecast on Cambridgeshire Southern Police Station (CSPS) by £0.1m and a downward movement of £0.45m moving to the 21/22 budget including Wisbech and CCTV projects at Thorpe Wood and Parkside. The ICT overall forecast has reduced by £105k due to some additional small underspends and £57k reduction in expected Athena costs being reclassified as Revenue.
- 5.1.3 In addition, the purchase of land relating to the Cambridgeshire Southern Police Station (the planning for which was approved at the Planning Committee meeting on the 10<sup>th</sup> March) will not take place until 2021/22
- 5.1.4 Forecasts are kept under review as projects progress to identify any slippage in the planned projects. A breakdown of spend and commitments against budget for each project is set out in Appendix 2 and the Medium Term Financial Capital Plan is at Appendix 3.
- 5.2 CAPITAL PAYMENTS (YEAR TO DATE) AND MAJOR SCHEME UPDATES**
- 5.2.1 The Land and Buildings projects have a total actual and committed spend of £1.773 (26%) against a budget of £6,350k. The major projects being the Major Repairs project (£525k), the Cambridgeshire Southern Police Station project (£578k). The amended budget includes £365k for the CCTV improvements required at Thorpe Wood and Parkside, £385k for the replacement door readers and £405k for Wisbech which will not take place until next year.
- 5.2.2 The Fleet projects are managed by Chiltern Transport Consortium and have an actual spend and commitment of £1,478 (100%) against a budget of £1,478k.
- 5.2.3 The total actual and committed spend for the IT and Communications projects is £2,001k (86%) against a budget of £2,589k. The major projects being the PC/Laptop Replacement project (£680k), the Infrastructure Servers/Storage/Backup (£213k) and the Digital Interviewing project (£153k).
- 5.2.4 The remaining Other projects have an actual spend and commitment of £99k (41%) against a total budget of £242k. Included in this, is a proposal of £17k for an X-ray machine for the post room.
- 5.2.5 The most significant project in the capital programme in terms of value is the Cambridgeshire Southern Police Station (CSPS) with a value of £35m. This is a project to put in place a new southern police station including modern custody facilities and the provision of other policing services. The planning application has just been approved and will commence in 2021/22.
- 5.2.6 The additional cost to the Demand Hub building works project is £45k, which will be funded by a reduction to the Major Repairs budget. This was due to significant issues with the flooring and work will need to be carried out of normal working hours. The floor repairs in the Demand Hub have not been able to proceed this year due to unresolved issues with making the workplace a Covid safe place, therefore this spend will move into 21/22.
- 5.2.7 The refurbishment works at Wisbech Police Station are due to commence in mid-March and will cover a 14 week period until June 2021. The total cost to complete this



project is £550k against the budget allocation of £440k for this year. The forecast spend in 2020/21 is £35k, resulting in being moved into 2021/22. The remaining budget balance will have to be requested next year.

- 5.2.8 The Monks Wood Adaptation project for the BCH collaboration for the development of the new Operational Support Unit training facilities shows costs of £101k.
- 5.2.9 Due to ICT installation delays, the replacement of door readers project will not be completed this financial year and there will be carried forward of £385k.
- 5.2.10 The CCTV Custody upgrades at Thorpe Wood and Parkside £365k total will not commence until April and has been budgeted in 21/22.
- 5.2.11 There will be an overspend on the BCH Joint Protective Services (JPS) Capital project (£37K) due to the MCU cold room and Firearms costs from last year, of which Cambridgeshire's share is £4k.
- 5.2.12 £30k on the ICT Telephony project is due to a delay in the Integrated Communication Control System (ICCS) upgrade to support the Airwave Dispatch Communication Server (DCS), as a result of the Home Office concerns over the resilience of the upgrade and this has now been budgeted in 21/22, and also an underspend of £39k due to the rationalisation of Avaya not having happened.
- 5.2.13 The Digital Interviewing project has a slippage of £162k as the committed Milestones 4, 5, and 6 will not be delivered until next year. The budget for this has therefore moved to 21/22.
- 5.2.14 The £173k Emergency Services Mobile Communications Programme (ESMCP) grant will remain deferred until 2022/23.
- 5.2.15 The ERP I-Learn project is forecasted as £91k which will be an overspend of £59k for Cambridgeshire.
- 5.2.16 Athena project has an underspend as the Technical Refresh payments circa £42k has been re-categorised as revenue spend.

### 5.3 CAPITAL FINANCING

- 5.3.1 Forecasted Capital Financing is shown below. The Revenue Contribution to Capital has decreased by been increased by £476k. This is a reduction on period 10 due to purchases for Device Firmware Upgrade (DFU) Computers, Bait cars being deferred to 21/22. This is reflected in the revenue forecast of the OPCC in order to reduce the borrowing and future Minimum Revenue Provision (MRP) costs. This contribution is included in the Borrowing and Revenue Contributions to Capital lines.
- 5.3.2 Home Office grant of £93,225 which covers the BCH costs for the Conducted Energy Devices (CED) Tasers is included in the funding position.
- 5.3.3 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	4,743
Use of 19/20 Carry Forward	858
	<b>5,601</b>
2020/21 Planned Capital Financing	
Capital Grants	340
Borrowing	993
Capital receipts	537
Carry Forward Reserve	858
Estates Reserve	860
Revenue Contributions to Capital	2,013
Total Capital Financing	<b>5,601</b>

5.3.4 Currently there is a predicted carry forward to 2021/22 of £1.4m of spend that has now been budgeted in 21/22.

#### 5.4 PROPOSED AMENDMENTS FOR APPROVAL

5.4.1 To cover the overspend due to the additional work required in the Clothing Store's office on the HQ Lead Decontamination and Prevention project, it is proposed to transfer £15k from the Major Repairs project.

5.4.2 An addition of £17k to the Capital Programme is proposed to cover the purchase of a new x-ray machine in the post room. This will be funded by an RCCO from revenue underspend.

5.4.3 There is an increase of £94k for the HQ vehicle examination unit which will be covered by a grant from the Highways Agency.

5.4.4 The use of the POCA reserves in 2020/21 previously agreed for DFU computers £88,512 and 2 bait cars £8k will be carried forward to 2021/22 as this is previously approved. The deferral is due to the purchases which have been delayed to and will now be undertaken in 2021/22.

## 6. Sales & Purchase Ledger KPI's

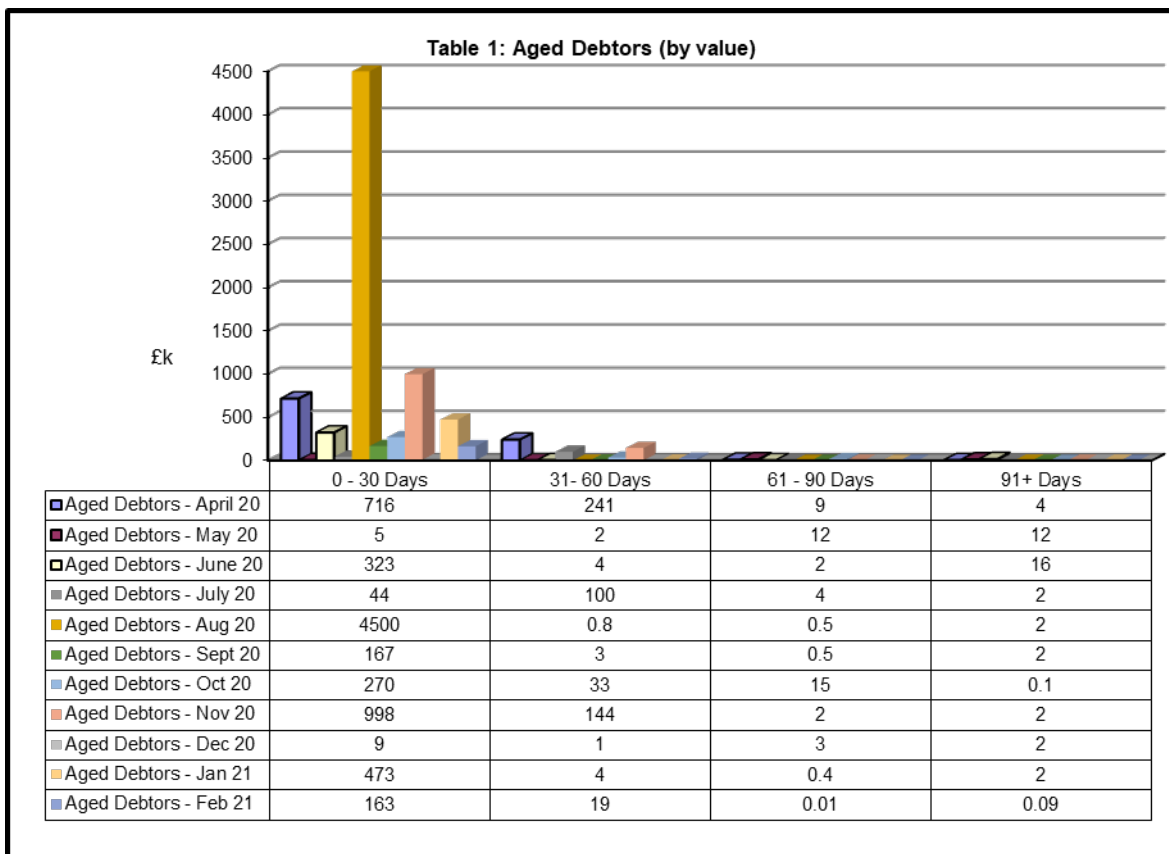
### 6.1 SALES LEDGER & CREDIT CONTROL KPI

6.1.1 The overall sales ledger balance at 28<sup>th</sup> February 2021 was £183k; this compares with 478k for the end of January 2021. This is a decrease from January 2021.

6.1.2 The difference between January and February 21 has decreased. The overall sales ledger balance has also decreased between the two months due to a few large invoices being raised in the month of January which have now been cleared. The debt recovery process continues to be very efficient. The ability to accept card payments continues to aid with debt recovery. This often encourages customers to make immediate payment, rather than waiting the 28 days.

2016/17	2017/18	2018/19	2019/20	2020/21 Ytd
106.3 days	28.3 days	11.4 days	7.08 days	6.3 days

6.1.3 Table 1 shows there was a small amount of outstanding debt at 91+ days of £2k for January 21 which has now been reduced down to £950 for February 21.



### 6.2 PURCHASE LEDGER & SUPPLIER KPI

6.2.1 The Police and Crime Commissioner seeks to achieve the prompt payment of invoices within 30 days for all suppliers.

6.2.2 97% of invoices were paid within the 30-day target for the 11 months to 28<sup>th</sup> February, this is against a target of 95%.

6.2.3 Covid has not affected the ability to pay invoices on time due to the team working flexibly as required between office and home as some of the processes can only be completed in the office

	2017/18	2018/19	2019/20	2020/21
Invoices Paid no.	16,419	13,613	13,142	8,698
Paid within 30 days (no)	15,971	13,294	12,730	8,424
Paid within 30 days (%)	97%	98%	97%	97%
Target	95%	95%	95%	95%

## 7. Cash Position and Reserves

### 7.1 LOANS

7.1.2 The table below shows a summary of our loans and balances outstanding loan balances at 28th February 2021. Repayments and interest are paid quarterly. There are no new loans planned this year.

PWLB Loans	Balance as at 28/02/2021	Cash Balance as at 28/02/2021
Loan 1	£813,949.53	£813,949.53
Loan 2	£1,343,034.77	£1,343,034.77
Loan 3	£2,698,339.82	£2,698,339.82
Loan 4	£2,680,107.67	£2,680,107.67
Loan 6	£10,000,000.00	£10,000,000.00
Total	£17,535,431.79	£17,535,431.79

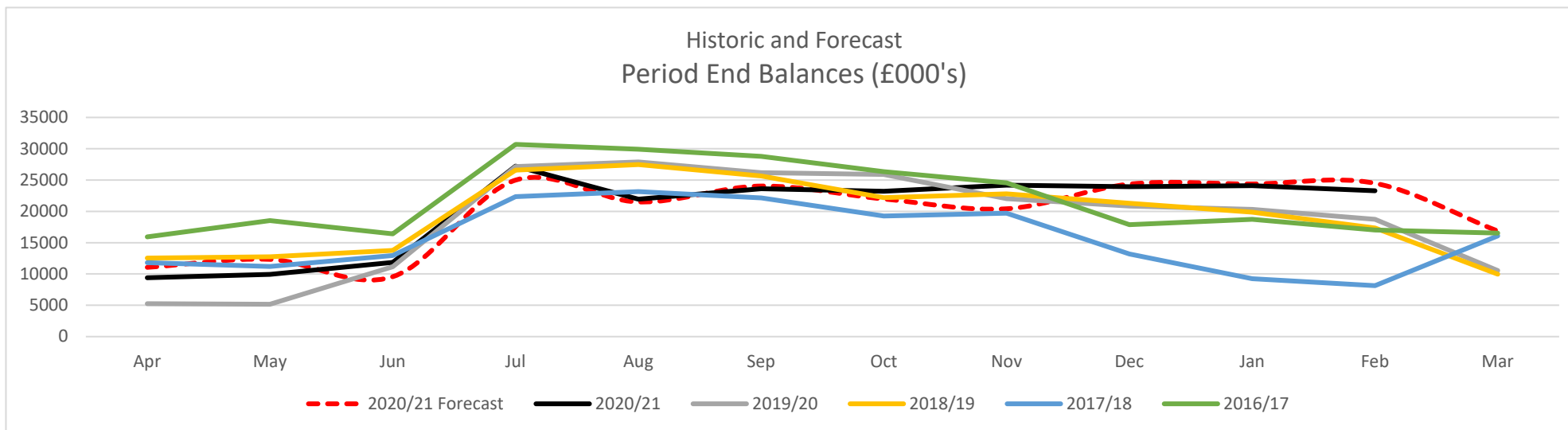
Note that loan 5 was a short-term loan that has already been repaid.

## 7.2 CASHFLOW FORECAST

7.2.1 The table below shows our cash flow forecasted to 31 March 2021. This has been adjusted to reflect the latest expected Capital spend for the year. The actual spend has been less than expected over the last couple of months (lower supplier payments).

### Cash Flow 2020/21

	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Projected</i>
	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
<b>Cash Flow (£ 000's)</b>												
<b>Cash Balance *</b>	<b>10,872</b>	<b>9,402</b>	<b>9,948</b>	<b>11,832</b>	<b>27,223</b>	<b>21,926</b>	<b>23,624</b>	<b>23,200</b>	<b>24,172</b>	<b>23,920</b>	<b>24,119</b>	<b>23,282</b>
<i>Cash Inflows</i>	17,275	15,086	16,410	30,272	8,597	19,266	14,858	16,698	15,632	14,886	14,835	9,647
<i>Cash Outflows</i>	18,745	14,540	14,526	14,881	13,894	17,568	15,282	15,726	15,884	14,687	15,672	16,068
<b>Net Cash Flow</b>	<b>-1,470</b>	<b>546</b>	<b>1,884</b>	<b>15,391</b>	<b>-5,297</b>	<b>1,698</b>	<b>-424</b>	<b>972</b>	<b>-252</b>	<b>199</b>	<b>-837</b>	<b>-6,421</b>
<b>Closing Balance</b>	<b>9,402</b>	<b>9,948</b>	<b>11,832</b>	<b>27,223</b>	<b>21,926</b>	<b>23,624</b>	<b>23,200</b>	<b>24,172</b>	<b>23,920</b>	<b>24,119</b>	<b>23,282</b>	<b>16,861</b>



### 7.3 RESERVES

7.3.1 Group usable reserves are expected to decrease overall by £2.0m by the end of 2020/21 which is set out in the table below. The main movement is on the capital carry forward reserve as year end forecasts firm up. The expected movement to the Capital Carry Forward reserve is included although this is subject to approval.

	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	-	-	-
Drug Forfeiture (Operational) Reserve	372	73	445
Budget Assistance Reserve	1,887	403	2,290
Uplift Reserve	-	-	-
Capital Carry Forward Reserve	1,464	(858)	606
Asset Incentivisation Reserve	466	(33)	433
Road Casualty Reduction & Support Fund	1,050	(163)	887
Collaboration & Commissioning Reserve	564	-	564
ICT Development Reserve	-	-	-
Estates Development Reserve	860	(860)	-
Major Incident Victim Support	-	25	25
<b>Total Earmarked Reserves</b>	<b>9,112</b>	<b>(1,413)</b>	<b>7,699</b>
General Reserve	7,198	-	7,198
<b>Total General and Earmarked Reserves</b>	<b>16,310</b>	<b>(1,413)</b>	<b>14,897</b>
Capital Receipts Reserve	537	(537)	-
Unapplied Capital Receipts Reserve	189	-	189
<b>Total Usable Reserves</b>	<b>17,036</b>	<b>(1,950)</b>	<b>15,086</b>

7.3.2 Further analysis is provided in respect of the Drug Forfeiture Reserve and the Asset Incentivisation Reserve. These reserves are available to support operational policing and crime prevention. There has been a movement of £97k on the Asset Incentivisation Reserve (POCA) due to the DFU Computers £88.5k and 2 Bair Cars purchases being delayed until 21/22.

<b>Recovered Asset/POCA at the end of February 2021</b>	
	<b>£</b>
Reserves	-466,042.60
Commitments	7,859.09
Spend	177,742.58
Income in year	-153,032.26
<b>Balance available</b>	<b>-433,473.19</b>

<b>Drugs Forfeiture at the end of February 2021</b>	
	<b>£</b>
Reserves	-372,265.56
Commitments	0.00
Spend	0.00
Income in year	-72,604.01
<b>Balance available</b>	<b>-444,869.57</b>

## 8. Recommendation

- 8.1 BCB is recommended to review the proposed Capital amendments for approval at the end of Section 5 of the report. These are all either covered by grant, revenue or reserve contributions or virements of budget from underspent projects.

### BIBLIOGRAPHY

<b>Source Document</b>	
<b>Contact Officer</b>	Jon Lee, Director of Finance and Resources

## Appendix 1

As noted above, all budgets and spend on Operational Policing have been allocated , as well as separating Level 2 spend.

Chief Constable Revenue Budget Period 11 2020/21							
Year to date Variance £'000		Full Year Budget £'000	Year to date budget £'000	Year to date actual £'000	Year to date Variance £'000	Year end Forecast P11 £'000	Year end Forecast variance £'000
	<b>LP - Inv&amp; Safeguarding</b>						
148	Covert Authorities	1,465	1,348	1,495	147	1,628	163
80	Inv Stds & Devt	6,063	5,256	5,356	100	6,188	125
93	ISCD	6,348	5,661	5,753	92	6,456	107
-788	Protecting Vulnerable People	9,551	8,696	7,857	-839	8,668	-883
9	Safeguarding & Command	131	120	128	9	141	10
<b>-459</b>	<b>Total LP - Inv&amp; Safeguarding</b>	<b>23,558</b>	<b>21,080</b>	<b>20,589</b>	<b>-491</b>	<b>23,080</b>	<b>-478</b>
	<b>LP - Ops</b>						
-236	Business Support	1,507	1,244	1,005	-240	1,262	-245
253	Command	1,634	1,531	1,696	165	1,818	183
-964	Demand Hub	14,506	13,284	12,227	-1,057	13,358	-1,148
1,041	Northern Hub	24,273	22,234	23,264	1,030	25,459	1,186
-95	Partner & Ops Support	2,967	2,467	2,388	-80	2,904	-63
181	Southern Hub	23,632	21,551	21,681	130	23,814	182
<b>180</b>	<b>Total LP - Ops</b>	<b>68,519</b>	<b>62,312</b>	<b>62,261</b>	<b>-51</b>	<b>68,615</b>	<b>96</b>
	<b>Non Operational - in-house</b>						
84	Estates	5,170	4,237	4,293	56	5,257	87
-6	Finance	573	519	506	-13	561	-12
51	Organisational Improvement Centre	1,668	1,479	1,531	53	1,758	90
108	NPCC	1,539	1,329	1,460	131	1,633	94
-75	Corp Comms	811	735	650	-86	718	-93
-58	Insurance	924	935	840	-95	817	-107
-625	Corporate	6,229	7,103	6,526	-577	5,916	-313
354	Ops	145	131	476	345	490	345
-432	Fleet	2,570	2,541	2,042	-499	2,116	-454
9	Non Collab	0	-12	8	20	0	0
<b>-590</b>	<b>Total Non -Operational</b>	<b>19,630</b>	<b>18,998</b>	<b>18,331</b>	<b>-667</b>	<b>19,267</b>	<b>-362</b>
	<b>Collaboration and Partnerships</b>						
	Collaboration Set up costs						
0	Uplift Programme Board	47	164	164	0	47	0
70	ERP set up costs	0	170	245	75	87	87
-8	Athena	307	234	227	-7	293	-13
53	Athena AMO	135	33	105	73	217	82
15	Change team	220	177	190	13	239	19
23	General	296	105	124	19	323	27
	<b>Joint Protective Services</b>						
207	Armed Policing Unit	2,805	2,482	2,725	243	3,083	278
-80	CTP	749	787	678	-108	626	-123
44	Dogs	891	756	847	91	1,003	112
-83	Major Crime Unit	3,085	2,478	2,394	-84	2,976	-110
24	Operational Planning	366	600	626	26	401	36
-156	RPU	3,860	3,479	3,318	-160	3,686	-175
-84	Scientific Services Unit/Visual Evidence	3,034	2,581	2,471	-111	2,902	-131
58	Protective Services Command	266	324	380	56	335	69
0	Force Resilience	120	146	146	0	119	-1
-227	CTC Expenditure	1,889	312	42	-270	1,575	-315
110	CTC Income	-1,889	-1,102	-972	130	-1,733	156
	Surplus generated by CTC - to reserves					159	159
	<b>Organisational Support</b>						
-142	HR and L&D	5,475	5,269	5,108	-160	5,292	-183
-10	IMD	1,031	1,205	1,187	-18	1,006	-25
-5	Payroll	211	278	274	-4	205	-6
-48	Procurement	380	364	340	-24	348	-33
4	Professional Standards Unit	1,276	1,229	1,230	0	1,278	2
	<b>Operational Support</b>						
22	Firearms Licensing	212	314	339	24	245	33
-16	CJ phase 1&2	790	469	454	-15	771	-20
13	CJ/Custody SMT	171	0	0	0	195	24
8	Public Contact	356	154	159	5	364	8
-195	ICT	7,696	9,415	9,183	-232	7,410	-286
	LCJB						
	<b>Other Collaboration &amp; Partnerships</b>						
0	Air Support	875	876	875	0	875	0
0	ERSOU	2,419	2,091	2,090	0	2,419	0
-18	Kings Lynn PIC	802	601	579	-22	776	-26
-112	Regional Collaboration	303	202	90	-112	173	-130
-57	SARC	495	514	456	-58	419	-76
<b>-591</b>	<b>Total Collaborated and Partnerships</b>	<b>38,674</b>	<b>36,706</b>	<b>36,075</b>	<b>-631</b>	<b>38,114</b>	<b>-560</b>
<b>-1,461</b>	<b>CHIEFS NET BUDGET REQUIREMENT</b>	<b>150,381</b>	<b>139,097</b>	<b>137,257</b>	<b>-1,840</b>	<b>149,076</b>	<b>-1,304</b>
	<b>NON-FORCE</b>						
7	OPCC Buildings	-9	-8	-13	-6	6	15
-16	OPCC Cap/Grants	826	-1,112	-1,220	-108	1,315	488
-226	OPCC Office	1,269	1,165	913	-252	1,022	-247
<b>-235</b>	<b>Total PCC</b>	<b>2,087</b>	<b>45</b>	<b>-320</b>	<b>-366</b>	<b>2,342</b>	<b>256</b>
<b>-1,696</b>	<b>NET BUDGET REQUIREMENT</b>	<b>152,467</b>	<b>139,142</b>	<b>136,936</b>	<b>-2,206</b>	<b>151,419</b>	<b>-1,048</b>



## Appendix 2

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	Outturn 2020/21 £'000	Variance at year end £'000	Predicted C/Fwd £'000	Estimated (Under)/Over spend £'000	Spend Deferred to 21/22 budget £'000
<b>Land &amp; Buildings</b>													
Major Repairs Planned	Various	-	540	(15)	525	166	321	487	525	-	-	-	-
Wisbech Police Station Refurb	C8068	440	-	-	440	19	7	26	35	(405)	-	(405)	405
HQ Lead Decontamination and Prevention	C8106	7	-	15	22	-	22	22	22	-	-	-	-
Monks Wood Adaptation	C8108	-	101	-	101	79	27	107	101	-	-	-	-
Demand Hub - Building Works	C8114	25	45	-	70	-	-	-	-	(70)	-	(70)	70
CSPS Southern Police Station	C8121	-	4,000	-	4,000	263	147	409	578	(3,422)	-	(3,422)	-
HQ Car Park Extension	C8127	4	-	-	4	-	-	-	-	(4)	-	(4)	-
HQ VEU Building	C8130	-	13	94	107	107	-	107	107	-	-	-	-
Copse Court Car Park	C8131	176	-	-	176	176	-	176	176	-	-	-	-
Data Centre UPS	C8132	140	-	-	140	92	4	96	96	(44)	-	(44)	-
Replacement of Door Readers	C8134	-	400	-	400	15	327	342	15	(385)	-	(385)	385
Thorpe Wood Custody CCTV Upgrade	C8135	-	275	-	275	-	-	-	-	(275)	-	(275)	275
Parkside Custody CCTV Upgrade	C8136	-	90	-	90	-	-	-	-	(90)	-	(90)	90
<b>Land &amp; Buildings Total</b>		<b>792</b>	<b>5,464</b>	<b>94</b>	<b>6,350</b>	<b>918</b>	<b>855</b>	<b>1,773</b>	<b>1,655</b>	<b>(4,695)</b>	<b>-</b>	<b>(4,695)</b>	<b>1,225</b>
<b>Fleet</b>													
Vehicle Replacement Programme	C8010	-	1,486	(8)	1,478	1,219	259	1,478	1,478	(0)	-	(0)	-
<b>Fleet Total</b>		<b>-</b>	<b>1,486</b>	<b>(8)</b>	<b>1,478</b>	<b>1,219</b>	<b>259</b>	<b>1,478</b>	<b>1,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non ICT &amp; Collaboration</b>													
Covert Equipment Renewal	C8022	28	45	-	73	12	20	33	73	-	-	-	-
JPS Capital	C8028	-	100	-	100	19	-	19	104	4	-	4	-
JPS ANPR	C8071	23	-	-	23	18	-	18	18	(5)	-	(5)	-
JPS ERSOU	C8104	-	-	-	-	-	-	-	-	-	-	-	-
CED Tasers	C8133	-	29	-	29	29	-	29	29	-	-	-	-
X-Ray Machine for Post Room	C8137	-	-	17	17	-	-	-	17	-	-	-	-
<b>Non ICT Collaboration Total</b>		<b>51</b>	<b>174</b>	<b>17</b>	<b>242</b>	<b>78</b>	<b>20</b>	<b>99</b>	<b>241</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>

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	Outturn 2020/21 £'000	Variance at year end £'000	Predicted C/Fwd £'000	Estimated (Under)/Over spend £'000	Spend Deferred to 21/22 budget £'000
<b>ICT Collaborated</b>													
Infrastr - digital forensics (DFU Storage-Cambs)	C8125	-	149	(89)	60	49	-	49	138	78	-	78	-
PC/Laptops Replacement	JC0001	-	670	-	670	679	1	680	680	10	-	10	-
Printers	JC0002	-	41	-	41	4	5	9	23	(18)	-	(18)	-
Networks	JC0005	-	184	-	184	102	35	137	153	(31)	-	(31)	-
Infrastructure - Servers/Storage/Back up	JC0006/7/8	-	206	-	206	139	74	213	213	7	-	7	-
Telephony	JC0009	-	123	-	123	16	41	58	84	(39)	-	(39)	30
Mobile Comms - Airwaves	JC0010	-	113	-	113	73	-	73	73	(40)	-	(40)	-
Mobile Comms - Smartphones	JC0011	-	62	-	62	64	-	64	64	2	-	2	-
Mobile Comms - BWV (Body Worn Video)	JC0012	-	141	-	141	140	-	140	150	9	-	9	-
Digital Interviewing	JC0013	199	116	-	315	138	10	148	153	(162)	-	(162)	162
Storm	JC0014	19	-	-	19	-	12	12	19	-	-	-	-
Tetra - Covert Airwave Replacement	JC0016	-	90	-	90	85	-	85	90	-	-	-	-
Service Design - Confidential Network	JC0017	-	32	-	32	-	-	-	26	(6)	-	(6)	-
Service Design - Management Information	JC0018	-	32	-	32	30	-	30	30	(2)	-	(2)	-
POLICE NOW - Growth	JC0019	-	78	-	78	78	-	78	78	-	-	-	-
PC Monitor Replacement	JC0020	-	37	-	37	11	-	11	37	-	-	-	-
Port Replicator Replacement	JC0021	-	33	-	33	33	-	33	33	-	-	-	-
WAN Replacement	JC0022	-	0	-	-	-	-	-	-	-	-	-	-
<b>ICT Collaboration Total</b>		<b>218</b>	<b>2,106</b>	<b>(89)</b>	<b>2,235</b>	<b>1642</b>	<b>178</b>	<b>1,820</b>	<b>2,044</b>	<b>(191)</b>	<b>0</b>	<b>-191</b>	<b>192</b>
<b>ICT Other</b>													
ESMCP Devices and Fitting	HC8039	173	-	-	173	-	-	-	-	(173)	-	(173)	-
DNSP	BCHCAB	14	-	-	14	-	-	-	14	-	-	-	-
ESN - ICCS	BCHCAA	-	-	-	-	-	-	-	-	-	-	-	-
ERP I-Learn (non ICT Budget)	BCHCAG	-	32	-	32	64	28	91	91	59	-	59	-
Athena	C8035	-	81	-	81	(3)	8	5	24	(57)	-	(57)	-
Applications - Tuserv (non IT Budget)	JC0003	54	-	-	54	65	19	84	54	-	-	-	-
<b>ICT Other Total</b>		<b>241</b>	<b>113</b>	<b>-</b>	<b>354</b>	<b>125</b>	<b>55</b>	<b>180</b>	<b>183</b>	<b>(171)</b>	<b>0</b>	<b>-171</b>	<b>0</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>9,643</b>	<b>14</b>	<b>10,959</b>	<b>3983</b>	<b>1,368</b>	<b>5,351</b>	<b>5,601</b>	<b>(5,058)</b>	<b>0</b>	<b>(5,058)</b>	<b>1,417</b>

## Appendix 3 – Capital Medium Financial Plan

The following table shows the agreed budgeted capital programme. The forecasted budget and funding is shown in section 3 above. Large changes this month include £275k for CCTV at Thorpe Wood and the majority of the Replacement door reader programme and the Demand Hub flooring will slip into 21/22. There is also an additional £90k forecast for major works required at Parkside in 21/22.

The budget for 2021/22 has been set at £21,360,067 and the forecast is £6k less due to £173k deferred grant not required until 2022/23 and additional £70k for the Demand Hub floor, £89k for the DFU computers and £8k bait cars that have slipped into 21/22.

<b>Capital Programme 2020/21 - 2023/24</b>					
<b>Capital Programme No.</b>	<b>Description of Bid</b>	<b>Forecast Programme 2020/21</b>	<b>Forecast Programme 2021/22 £</b>	<b>Forecast Programme 2022/23 £</b>	<b>Forecast Programme 2023/24 £</b>
<b>Section A</b>	<b>Projects where Funding Approved in Previous years</b>				
A1	Athena	23,955	42,000	42,000	42,000
	<b>Section A Totals</b>	<b>23,955</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>
<b>Section B</b>	<b>Estate Programme</b>				
B1	Cambridgeshire Southern Police Station	578,000	12,514,000	19,000,000	2,000,000
B2	Cambridge City Centre Police Station		100,000		
B3	Estates Major Repairs Planned inc demand hub	525,000	585,000	585,000	600,000
B4	VEU Building HQ	107,000			
B5	Monks Wood - OSU Training Facility	101,000	1,000,000	9,000,000	
B6	Replacement of Door Readers	15,000	360,000		
B7	Wisbech Police Station Refurbishment	35,000	526,000		
B8	St Neots	0	500,000	0	
B9	APU Firing Range Contribution to Land Purchase and New Build			3,000,000	
B10	Copse Court Refurbishment	176,000	450,000		
B11	Remodelling to enable agile working		200,000		
B12	Repairs to Masts		125,000		
B13	HQ Generator Resilience		70,000		
B14	Thorpe Wood CCTV	0	275,000		
B15	Parkside CCTC	0	90,000		
	Demand Hub	0	70,000		
	UPS Data Centre	96,000			
	HQ Lead Decontamination and HQ car park extension	22,000			
	<b>Section B Totals</b>	<b>1,655,000</b>	<b>16,865,000</b>	<b>31,585,000</b>	<b>2,600,000</b>
<b>Section C</b>	<b>Fleet Programme</b>				
C1	Vehicle Replacement Programme	1,478,355	1,530,706	1,576,627	1,623,926
	<b>Section C Totals</b>	<b>1,478,355</b>	<b>1,530,706</b>	<b>1,576,627</b>	<b>1,623,926</b>
<b>Section D</b>	<b>ICT Enabling Programme</b>				
D1 - D4	ICT Programme 2020/21	2,112,045	2,235,361	1,396,146	1,200,000
	Digital interviewing deferred to 21/22		162,000		
	DFU Computers		88,512		
	Telephony deferred to 21/22		30,000		
11	CRM - In FBC and will go to JCOB				
D5	ESMCP Devices and Fitting (now part of ICT)		0	3,300,000	2,800,000
	ERP - i-learn completion	91,000	0	0	0
	<b>Section D Totals</b>	<b>2,203,045</b>	<b>2,515,873</b>	<b>4,696,146</b>	<b>4,000,000</b>
<b>Section E</b>	<b>Operational Programme</b>				
E1	JPS General	104,000	100,000	100,000	150,000
	ANPR	18,000			
	Covert Equipment	73,000	0	0	0
	CED Tasers	29,000			
	XRAY Machine	17,000			
	Delegated Chief's Budget	0	300,000	300,000	300,000
	<b>Section E Totals</b>	<b>241,000</b>	<b>400,000</b>	<b>400,000</b>	<b>450,000</b>
	<b>Totals for All Schemes</b>	<b>5,601,355</b>	<b>21,353,579</b>	<b>38,299,773</b>	<b>8,715,926</b>

Funding Proposal					
Section F	Capital Financing	2020/21	2021/22	2022/23	2023/24
	Capital Grants	340,656	135,656	308,656	135,656
	RCCO	1,500,000	3,000,000	3,000,000	3,000,000
	RCCO Local Policing	17,000			
	RCCO POCA Asset Incentivisation Reserve		88512+8000		
	RCCO from ICT Budget	56,000			
	RCCO (from Colloboration Vehicle recharges)	440,000	440,000	440,000	440,000
	Capital Carry Forward Reserve	858,000	602,000		
	Capital Receipts	537,000	5,850,000	1,250,000	
	Estates Development Reserve	860,000			
	Use under borrowed cash	992,699	6,989,301		
**	Borrowing		4,049,598	26,950,402	
	Additional Borrowing		287,024	6,350,715	5,140,270
	<b>Total Financing</b>	<b>5,601,355</b>	<b>21,353,579</b>	<b>38,299,773</b>	<b>8,715,926</b>