

**ORIGINATOR: ACO / CFO**

**PAPER NO: AP21/44**

**SUBMITTED TO: ACCOUNTABILITY AND PERFORMANCE PANEL – 3 SEPTEMBER 2021**

**SUBJECT: REVENUE AND CAPITAL MONITORING AS AT 31 JULY 2021**

**SUMMARY:**

1. This report covers the financial overview of the PCC Budget, Constabulary Revenue Budget, Capital Budget and Investments and Reserves as at 31 July 2021.
2. The Group is forecasting a revenue underspend of £0.281m, comprising of underspends within the Constabulary of £0.270m and within OPCC of £0.011m.
3. The forecast capital position is currently forecasting an underspend of £0.777m.
4. This is a month 4 report presenting outturn year-end forecasts that are subject to change during the financial year.

**RECOMMENDATION:**

1. The Accountability and Performance Panel is invited to consider the contents of this report.

## 1. OVERVIEW

1.1 Based on the position as at 31 July 2021, the Suffolk Group Revenue Budget is forecast to underspend by £0.281m at year end (Appendix A) and its capital budget is forecast to be underspent by £0.777m year end.

1.2 The high level summary is as follows:

	<b>Budget 2021/22 £000</b>	<b>Forecast Outturn £000</b>	<b>(Over)/ Under spend £000</b>
<b>Officer of the Police and Crime Commissioner for Suffolk</b>	<b>875</b>	<b>864</b>	<b>11</b>
<b>PCC Commissioning</b>	<b>850</b>	<b>850</b>	<b>0</b>
Chief Constable Operational Spending	138,303	138,033	270
Transfer from Reserves (Constabulary)	(732)	(732)	0
<b>Chief Constable Operational Spending (net)</b>	<b>137,571</b>	<b>137,301</b>	<b>270</b>
Capital Financing	3,301	3,301	0
Transfer from Reserves	657	657	0
<b>Capital Financing (net)</b>	<b>3,958</b>	<b>3,958</b>	<b>0</b>
<b>Specific Grants</b>	<b>(5,748)</b>	<b>(5,748)</b>	<b>0</b>
<b>Transfer from Reserves</b>	<b>2,052</b>	<b>2,052</b>	<b>0</b>
<b>Total Revenue</b>	<b>139,558</b>	<b>139,277</b>	<b>281</b>
<b>Capital Expenditure</b>	<b>6,956</b>	<b>6,179</b>	<b>777</b>

## 2. PCC REVENUE BUDGET

2.1 The Office of the PCC Budget for 2021-22 is £0.875m (Appendix A (i)). The year-end position is forecast to be £0.011m underspent.

2.2 The Police and Crime Commissioner's (PCC) Commissioning budget is £2.2m which includes a grant of £0.958m from the Ministry of Justice (Appendix A (ii)) for victim services. The Ministry of Justice grant will be used for victim services including Norfolk and Suffolk Victim Care, the Independent Domestic Violence Advice (IDVA) service and grants to support victims of child sexual abuse. Additionally, the MOJ have provided one year 'uplift' funding of £143k for domestic abuse and sexual violence, £224k for additional ISVAs and IDVAs and have recently awarded £38k through the Critical Support Fund.

2.3 As in previous years, £300,000 has been allocated to the PCC Fund, providing small grants to charities and voluntary sector organisations for crime and disorder reduction purposes.

### 3. CONSTABULARY REVENUE BUDGET

- 3.1 The total Constabulary Revenue Budget forecasts a year-end underspend of £0.270m as at month 4 (see detail in Appendix A (iii)). The main variances from budget producing the current forecast underspend are explained below.

	<b>Budget 2021/22 £000</b>	<b>Full Year Forecast £000</b>	<b>(Over)/Under spend £000</b>
Pay Related Costs	113,144	113,138	6
Other Employee Costs	1,170	1,138	31
Property Related Costs	9,282	9,410	(128)
Transport	2,522	2,409	113
Supplies and Services	11,536	11,635	(99)
Third Party Payments	2,174	2,195	(21)
Corporate including contingency and inflation	3,076	3,076	0
Income	(4,601)	(4,968)	367
<b>Total</b>	<b>138,303</b>	<b>138,033</b>	<b>270</b>

#### 3.2 Pay Related Costs

The forecast underspend of £0.006m includes offsetting variances including an underspend based on the average officer FTE for the year, based on the planned recruitment and leavers profile, and an overspend in agency staff.

This forecast includes costs to uplift officer numbers as part of the government's commitment to increase police officers nationally by twenty thousand. The Home Office have confirmed in-year funding of £0.901m to cover the additional costs for an uplift of a further 53 officers for Suffolk Constabulary in 2021-22.

#### 3.3 Other Non-Pay Costs

The forecast overspend of £0.135m includes additional costs in property (rent), supplies and services (stranded animals and insurance), offset by lower anticipated costs in transport (fuel and travel costs).

#### 3.4 Income

The forecast surplus of £0.367m includes additional income as a result of recent mutual aid, recovery of costs and additional court fees, together with income loss recovery from the Home Office, following the final reconciliation of the reimbursement of funds received in 2020/21.

### 4. SAVINGS

- 4.1 The total planned savings requirement for 2021/22 is £3.158m with budgets having been reduced in line with the agreed savings profiles set out in the MTFP. Delivery of these savings is on target.

## 5. TRANSFER FROM RESERVES

5.1 The budgeted transfer from reserves is summarised in the table below.

Use of Reserves	Budget	Actual	Variance
	£000	£000	£000
<b>Capital Programme Funding to Reserves</b>	<b>657</b>	<b>657</b>	<b>0</b>
Constabulary:			
7 Force Collaboration Contribution	(127)	(127)	0
Council Tax Deficit Funding	(203)	(203)	0
Carry Forward from 2019/20	(396)	(396)	0
<b>Transfer from Reserves (Constabulary)</b>	<b>(732)</b>	<b>(732)</b>	<b>0</b>
Change Reserve	800	800	0
General Reserve	300	300	0
Local Council Tax Support Grant	952	952	0
<b>Transfer to Reserves</b>	<b>2,052</b>	<b>2,052</b>	<b>0</b>
<b>Total transfer to / (from) Reserves</b>	<b>1,977</b>	<b>1,977</b>	<b>0</b>

## 6. CAPITAL PROGRAMME

- 6.1 The capital budget for 2021/22 is £6.956m, comprising the current programme of approved schemes of £4.918m, slippage from 2020/21 of £1.808m, increase of £0.183m in relation to additional uplift related vehicles, inclusion of Athena £0.037m and transfer of £0.010k from Table B to Table A. A summary of capital schemes is provided at Appendix B.
- 6.2 The forecast position at year end is currently underspent by £0.777m in Estates, due to the timing of construction in relation to the new Police and Fire Station in Stowmarket.

	Budget	Forecast Outturn	(Over)/ Under spend
	£000	£000	£000
Slippage from 2019/20	1,808		
Table A – schemes approved for immediate start 1 April 2020	5,148		
<b>Total Capital Programme</b>	<b>6,956</b>	<b>6,179</b>	<b>777</b>
Table B – schemes requiring a business case or further report to PCC(s) for approval	3,054		
Table C – Longer term, provisional schemes requiring further reports	-		
<b>Total</b>	<b>10,010</b>		

## 7. INVESTMENTS

7.1 At the end of July, investments totalled £25.7m, the breakdown of which is provided below.

OUTSTANDING AMOUNTS BY GROUP			
LIMITS		BALANCE	RATE
£10,000,000	Lloyds Bank	£4,159,342	0.01%
£10,000,000	Barclays Bank	£4,500,000	0.00%
£10,000,000	Santander UK	£7,000,000	0.17%
£10,000,000	Yorkshire BS	£0	
£10,000,000	Coventry BS	£0	
£10,000,000	Goldman Sachs	£5,000,000	0.125%
£10,000,000	DBS Bank Ltd	£0	
£10,000,000 per LA	Local Authority	0	
£10,000,000	CCLA	£5,000,000	0.03%
		<b>£25,659,342</b>	

## 8. FINANCIAL IMPLICATIONS

8.1 As per the report.

## 9. OTHER IMPLICATIONS AND RISK

9.1 There are no other implications and risks. No changes are required to the PCC risk register.

<b>Corporate Monitoring Report at 31<sup>st</sup> July 2021</b> <b>SUFFOLK GROUP</b>  <b>FULL SUMMARY OF INCOME AND EXPENDITURE</b>				
	<b>Budget 2021/22</b>	<b>Actual Year to Date</b>	<b>Forecast Outturn</b>	<b>(Over)/Under spend</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Pay and Employment Costs	113,869	37,638	113,853	15
Other Employee Costs	1,174	191	1,142	31
Property Related	9,284	2,187	9,412	(128)
Transport Related	2,533	847	2,420	113
Supplies and Services	13,835	6,474	13,941	(106)
Third Party Payments	2,174	745	2,195	(21)
Capital Financing	3,301	31	3,301	0
Contingencies	3,085	0	3,076	9
Movement to / from Reserves	1,977	0	1,977	0
<b>TOTAL EXPENDITURE</b>	<b>151,232</b>	<b>48,113</b>	<b>151,318</b>	<b>(86)</b>
Grant, Trading and Reimb Income	(11,674)	(4,261)	(12,041)	367
<b>TOTAL INCOME</b>	<b>(11,674)</b>	<b>(4,261)</b>	<b>(12,041)</b>	<b>367</b>
<b>NET INCOME/EXPENDITURE</b>	<b>139,558</b>	<b>43,852</b>	<b>139,277</b>	<b>281</b>

Corporate Monitoring Report at 31 <sup>st</sup> July 2021 SUFFOLK PCC				
OPCC SUMMARY OF INCOME AND EXPENDITURE				
	Budget 2021/22	Actual Year to Date	Forecast Outturn	(Over)/Under spend
	£000	£000	£000	£000
Pay and Employment Costs	724	238	716	8
Other Employee Costs	4	0	4	0
Property Related	2	0	2	(0)
Transport Related	11	0	11	0
Supplies and Services	124	39	132	(7)
Contingencies	10	0	0	10
<b>Total OPCC</b>	<b>875</b>	<b>278</b>	<b>864</b>	<b>11</b>
Movement to / from Reserves	1,977	0	1,977	0
<b>TOTAL EXPENDITURE</b>	<b>2,852</b>	<b>278</b>	<b>2,842</b>	<b>11</b>
<b>TOTAL INCOME</b>	<b>(5,748)</b>	<b>(2,601)</b>	<b>(5,748)</b>	<b>0</b>
<b>NET INCOME/EXPENDITURE</b>	<b>(2,896)</b>	<b>(2,324)</b>	<b>(2,907)</b>	<b>11</b>

Corporate Monitoring Report at 31 <sup>st</sup> July 2021 SUFFOLK PCC				
COMMISSIONING SUMMARY OF INCOME AND EXPENDITURE				
	Budget 2021/22	Actual Year to Date	Forecast Outturn	(Over)/Under spend
	£000	£000	£000	£000
Supplies and Services	2,175	190	2,175	0
<b>TOTAL EXPENDITURE</b>	<b>2,175</b>	<b>190</b>	<b>2,175</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>(1,325)</b>	<b>(42)</b>	<b>(1,325)</b>	<b>0</b>
<b>NET INCOME/EXPENDITURE</b>	<b>850</b>	<b>148</b>	<b>850</b>	<b>0</b>

<b>Corporate Monitoring Report at 31<sup>st</sup> July 2021</b> <b>Suffolk Constabulary</b> <b>CONSTABULARY SUMMARY OF INCOME AND EXPENDITURE</b>				
	<b>Budget 2021/22</b>	<b>Actual Year to Date</b>	<b>Forecast Outturn</b>	<b>(Over)/Under spend</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Pay and Employment Costs	113,144	37,400	113,138	7
Other Employee Costs	1,170	191	1,138	31
Property Related	9,282	2,187	9,410	(128)
Transport Related	2,522	847	2,409	113
Supplies and Services	11,536	5,801	11,635	(99)
Third Party Payments	2,174	745	2,195	(21)
Capital Financing	3,301	31	3,301	0
Contingencies	3,076	0	3,076	(0)
Movement to / from Reserves	0	0	0	0
<b>TOTAL EXPENDITURE</b>	<b>146,205</b>	<b>47,203</b>	<b>146,301</b>	<b>(97)</b>
Grant, Trading and Reimb Income	(4,601)	(1,617)	(4,968)	367
<b>TOTAL INCOME</b>	<b>(4,601)</b>	<b>(1,617)</b>	<b>(4,968)</b>	<b>367</b>
<b>NET INCOME/EXPENDITURE</b>	<b>141,604</b>	<b>45,585</b>	<b>141,334</b>	<b>270</b>



<b>CONSTABULARY SUMMARY OF CAPITAL EXPENDITURE</b> <b>Monitoring Summary 2021/22</b>					
	<b>Slippage from 2020/21</b>	<b>Current Budget - Table A</b>	<b>Total Budget</b>	<b>Forecast Outturn</b>	<b>(Over)/ Under spend</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Estates	694	2,207	2,902	2,125	777
Information, Communication and Technology	57	380	437	437	0
Vehicles and Equipment	154	1,061	1,215	1,215	0
Joint Schemes	903	1,499	2,402	2,402	0
<b>Total</b>	<b>1,808</b>	<b>5,147</b>	<b>6,956</b>	<b>6,179</b>	<b>777</b>

SUFFOLK ONLY											
PROJECT	Requested Slippage (20/21)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Actual	Commitments	Outturn	Under/Over(-)	Table A Slippage	Table B Slippage	Approved Business Case
Estates Downsizing - General	0	0	0	0	0	-2,101	0	0	-	-	
PHQ Site	0	0	0	0	0	0	0	0	-	-	0
Halesworth Server Room	0	0	0	0	-9,288	24,798	0	0	-	-	0
Estates Downsizing - Stowmarket	349,230	1,785,000	0	2,134,230	0	0	1,357,072	777,158	386,344	-	0
Estates Downsizing - Mildenhall Hub	103,664	372,087	0	475,751	24,542	108,237	475,751	0	-	-	700,000
Estates Downsizing - Sudbury	50,000	0	0	50,000	0	0	50,000	0	-	-	0
Estates Downsizing - Haverhill	0	0	111,572	0	0	0	0	0	-	-	0
Ipswich NE SNT - Heath Road and Gainsborough Clinic to Ransomes Fire Station.	191,757	50,000	0	241,757	0	0	241,757	0	-	-	0
Ipswich Town Centre SNT (Fire Station)	0	0	941,757	0	0	0	0	0	-	941,757	950,000
Martlesham PHQ - L&D Accommodation	0	0	400,000	0	0	0	0	0	-	-	0
Bury St Edmunds Various	0	0	230,000	0	0	0	0	0	-	-	0
	<b>694,651</b>	<b>2,207,087</b>	<b>1,683,329</b>	<b>2,901,738</b>	<b>15,255</b>	<b>130,935</b>	<b>2,124,580</b>	<b>777,158</b>	<b>386,344</b>	<b>941,757</b>	<b>1,650,000</b>
ICT Replacements - Desktop Services	0	256,500	0	256,500	2,089	32,924	256,500	0	0	-	0
ICT Replacements - Communications	47,226	74,000	0	121,226	4,322	26,340	121,226	0	0	-	0
ANPR Vehicle Kit Refresh	9,372	50,000	0	59,372	0	0	59,372	0	0	-	0
Suffolk ESN (Emergency Services Network)	0	0	75,000	0	0	0	0	0	0	-	0
	<b>56,598</b>	<b>380,500</b>	<b>75,000</b>	<b>437,098</b>	<b>6,411</b>	<b>59,264</b>	<b>437,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Athena	0	36,895	0	36,895	9,217	0	36,895	0	0	-	0
Cameras- Static/Dual lane/Fixed site	76,760	0	0	76,760	0	53,463	76,760	0	0	-	0
Vehicle Replacements	77,000	1,024,000	0	1,101,000	114,310	174,380	1,101,000	0	0	-	0
	<b>153,760</b>	<b>1,060,895</b>	<b>0</b>	<b>1,214,655</b>	<b>123,527</b>	<b>227,843</b>	<b>1,214,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Computer Equipment Revenue Funded	0	0	0	0	5,953	0	0	0	0	-	
ANPR Camera Suffolk Drugs Fund	0	0	0	0	-4,120	4,120	0	0	0	-	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,833</b>	<b>4,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>905,009</b>	<b>3,648,482</b>	<b>1,758,329</b>	<b>4,553,491</b>	<b>147,026</b>	<b>422,163</b>	<b>3,776,333</b>	<b>777,158</b>	<b>386,344</b>	<b>941,757</b>	<b>1,650,000</b>
Suffolk Capital Projects	905,009	3,648,482	1,758,329	4,553,491	147,026	422,163	3,776,333	777,158	386,344	941,757	
Suffolk Share of Joint Projects	903,406	1,498,855	1,295,643	2,402,261	134,809	596,533	2,402,261	-	-	-	
	<b>1,808,415</b>	<b>5,147,337</b>	<b>3,053,972</b>	<b>6,955,752</b>	<b>281,835</b>	<b>1,018,695</b>	<b>6,178,594</b>	<b>777,158</b>	<b>386,344</b>	<b>941,757</b>	
		<b>10,009,724</b>									

JOINT								
PROJECT	Requested Slippage (20/21)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Actual	Commitments	Outturn	Under/Over(-)
<b>ICT</b>								
Joint ICT Replacements - Servers	223,796	982,000	0	1,205,796	53,566	114,509	1,205,796	0
ICT Replacements - Network	270,979	950,000	0	1,220,979	56,010	116,179	1,220,979	0
Microwave Refresh	11,900	40,700	0	52,600	0	580	52,600	0
ANPR Cameras	-	115,000	0	115,000	0	0	115,000	0
Telematics	10,866	35,000	0	45,866	10,866	0	45,866	0
ERP Change Control	-	0	0	0	-62,297	31,900	0	0
CCR Telephony	145,698	0	0	145,698	0	123,971	145,698	0
Digital Strategy -Frontline Mobile Devices	32,383	0	0	32,383	13,265	10,047	32,383	0
Genie/Clearcore	-	0	100,000	0	450	450	0	0
GIS Replacement	-	0	0	0	0	1	0	0
Video Conferencing	56,356	0	0	56,356	-64,535	64,237	56,356	0
PROMAT3	-	0	33,730	0	0	0	0	0
Digital Recording/Streaming	118,734	0	0	118,734	0	31,639	118,734	0
Mobile Device Replacement Programme	42,081	293,000	0	335,081	17,523	23,846	335,081	0
BWV Device Replacement Programme	-	200,000	0	200,000	160,861	2,464	200,000	0
Windows 10	-	0	0	0	-1,000	1,000	0	0
Mobile Workflow	127,521	0	200,000	127,521	3,248	94,043	127,521	0
Digital Public Contact	-	0	73,827	0	0	0	0	0
DAMS (Digital Asset Management)	-	0	790,626	0	0	0	0	0
Airwave Handset Replacement	-	0	0	0	4,861	150,509	0	0
Covert Airwave Upgrade	-	0	0	0	2,987	11,080	0	0
ERP Upgrade Project	595,149	0	0	595,149	144,990	267,367	595,149	0
Sailpoint ERP	51,738	80,000	0	131,738	7,560	0	131,738	0
OPAS OH Case Management System	8,216	0	0	8,216	0	0	8,216	0
DMS Upgrade	100,000	0	0	100,000	0	20,585	100,000	0
Next Generation Computing Trial	39,791	0	0	39,791	0	0	39,791	0
ERP - Skills Module	-	24,000	0	24,000	0	30,800	24,000	0
Modern Workplace	-	0	100,000	0	0	0	0	0
ERP Projects Various	-	0	341,850	0	0	0	0	0
HTCU - Data Centre	-	0	279,214	0	0	0	0	0
ICT Modernisation Programme	-	0	500,000	0	0	0	0	0
<b>Equipment &amp; Other</b>								
Joint X2 Taser Upgrade Programme	-	741,860	0	741,860	741,860	0	741,860	0
Website Upgrade Project	74,703	0	0	74,703	0	75,445	74,703	0
LACHS Upgrade	7,500	0	0	7,500	0	7,500	7,500	0
RAPT ANPR Vehicle Equipment	115,000	0	0	115,000	121,508	0	115,000	0
Speed Detection Device Replacement	23,970	0	0	23,970	23,370	0	23,970	0
FCIU Accelerometers	30,000	0	0	30,000	67,580	0	30,000	0
Radio Frequency Capacity	-	0	237,000	0	0	0	0	0
Firearms Various	-	0	70,000	0	0	0	0	0
PSU Training Premises	-	0	100,000	0	0	0	0	0
Forensic Case Management System	-	0	166,000	0	0	0	0	0
<b>Grant &amp; Additional Revenue Funding</b>								
ESN ICCS Upgrade	-	0	0	0	4,584	3,085	0	0
<b>TOTAL</b>	<b>2,086,381</b>	<b>3,461,560</b>	<b>2,992,247</b>	<b>5,547,941</b>	<b>1,307,255</b>	<b>1,181,238</b>	<b>5,547,941</b>	<b>0</b>
Joint Capital Projects Norfolk	1,182,975	1,962,705	1,696,604	3,145,680	1,172,446	584,705	3,145,680	-
Joint Capital Projects Suffolk	903,406	1,498,855	1,295,643	2,402,261	134,809	596,533	2,402,261	-
	<b>2,086,381</b>	<b>3,461,560</b>	<b>2,992,247</b>	<b>5,547,941</b>	<b>1,307,255</b>	<b>1,181,238</b>	<b>5,547,941</b>	<b>0</b>
	<b>5,547,941</b>							