

ORIGINATOR: PCC T/CFO

DECISION NUMBER: 15 - 2022

REASON FOR SUBMISSION: FOR DECISION

SUBMITTED TO: POLICE AND CRIME COMMISSIONER

SUBJECT: OUTTURN 2021/22, CAPITAL SLIPPAGE AND TRANSFERS TO AND FROM RESERVES

SUMMARY:

1. To comply with the requirement to publish the draft statement of accounts for the year ending 31 March 2022 by 1 August 2022, the Police and Crime Commissioner (PCC) should approve the capital slippage funding and movement on reserves to incorporate these financial transactions in the draft statement of accounts.
2. The planned transfer to reserves for the PCC Group in 2021/22 was £2.300m and the actual transfer to reserves was £2.855m (a benefit to reserves of £0.555m).
3. The final surplus for the group was £1.102m. Of this, £0.093m related the PCC budget, £0.064m related to the PCC commissioning budget, and £0.945m related to the Constabulary's budget.
4. The capital budget for 2021/22 was £8.241m, and spending against this budget was £5.218m, an underspend of £3.023m. The reason for the underspend requiring slippage was predominately caused by the re-profiling of the estates programme and delays in vehicle replacements and joint projects

RECOMMENDATION:

It is recommended that the Police and Crime Commissioner approves:

- The final reserve movements for 2021/22 as set out in the table in the body of this report
- The additional requirement for reserves in 2021/22
- The slippage on the capital programme from 2021/22 into 2022/23

APPROVAL BY: PCC

The recommendation set out is agreed.

Signature



Date 24.05.22

DETAIL OF THE SUBMISSION

1. KEY AREAS FOR CONSIDERATION:

- 1.1 This paper is requesting approval for the use of and transfer to reserves in 2021/22, additional use of reserves in 2022/23 and slippage against the 2021/22 capital programme into 2022/23.
- 1.2 The planned transfer to reserves for the PCC Group in 2021/22 was £2.300m and the actual transfer to reserves was £2.855m (a benefit to reserves of £0.555m).

The detail is shown in the table below:

Use of Reserves	Budget	Actual	Variance
	£000	£000	£000
Capital Programme Funding to Reserves	1,036	1,036	-
Constabulary			
7 Force Collaboration Contribution	(133)	(133)	-
Council Tax Deficit Funding	(203)	-	(203)
Carry Forward from 2020/21	(396)	(396)	-
Carry Forward to 2022/23	-	418	(418)
Regional Partnership Reserve (ERSOU)	-	(66)	66
Transfer from Reserves (Constabulary)	(732)	(177)	(555)
Change Reserve	800	800	-
General Reserve	300	300	-
Local Council Tax Support Grant	952	952	-
OPCC Reserves	(56)	(56)	-
Transfer to Reserves	1,996	1,996	-
Total transfer to/ (from) Reserves	2,300	2,855	(555)

- 1.3 The year-end surplus for the group was £1.102m. Of this, £0.093m related to the PCC budget, £0.064m related to the PCC Commissioning budget, and £0.945m surplus related to the Constabulary's budget. Reserve transfers are set out in the table below:

	£000
Transfer to PCC Reserve	(93)
Transfer to Crime and Disorder Reduction Reserve	(64)
Transfer to Budget Reserve	(945)
Total	(1,102)

- 1.4 Appendix A shows the proposed reserve movements and the forecast use of reserves over the MTFP period.
- 1.5 Additional accruals have been recognised as part of the accounts preparation process. These have reduced the transfer to the budget reserve by £30k from £975k shown in the outturn report for 2021/22 to £945k.
- 1.6 The capital budget for 2021/22 was £8.241m, and spending against this budget was £5.218m, an underspend of £3.023m. The reason for the underspend requiring slippage was predominately caused by the re-profiling of the Estates programme and delays in vehicle replacements and joint projects. Appendices B(i) and B(ii) provide the detailed capital outturn position.
- 1.7 Outturn revenue and capital expenditures have now been confirmed for 2021/22 and will only change should issues be identified during the audit of the statement of accounts.

2. FINANCIAL IMPLICATIONS:

- 1.1 There are no other financial implications outside of those presented in this report.

2. OTHER IMPLICATIONS AND RISKS:

- 2.1 There are no other implications and risks outside of those presented in this report.

ORIGINATOR CHECKLIST (MUST BE COMPLETED)	PLEASE STATE 'YES' OR 'NO'
Has legal advice been sought on this submission?	No
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	No
Have human resource implications been considered?	No
Is the recommendation consistent with the objectives in the Police and Crime Plan?	Yes
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	Yes
Has communications advice been sought on areas of likely media interest and how they might be managed?	No
Have all relevant ethical factors been taken into consideration in developing this submission?	Yes

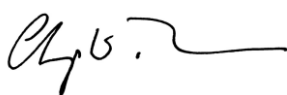
In relation to the above, please ensure that all relevant issues have been highlighted in the 'other implications and risks' section of the submission.

APPROVAL TO SUBMIT TO THE DECISION-MAKER (this approval is required only for submissions to the PCC).

Chief Executive

I am satisfied that relevant advice has been taken into account in the preparation of the report and that this is an appropriate request to be submitted to the PCC

Signature:



Date 24.05.22

RESERVES SUMMARY										
PROJECTION OF RESERVES LEVELS:										
	General	Budget	Change	Capital Financing and Efficiency Investment Reserve	Specified Purposes Fund	Regional Partnership reserve	Crime and Disorder Reduction Reserve	PCC Reserve	Total	Safecam Reserve
	£000	£000	£000	£000	£000		£000	£000	£000	£000
31/03/2021 Actual	4,000	5,500	260	4,354	986	145	452	585	16,282	349
Proposed Changes 2021/22:										
Use of Reserves - collection fund deficit		0								
Use of Reserves					(396)	(66)		(56)	(518)	(71)
Contribution to Reserves	300	1,897	800	1,036	418		64	93	4,608	
Reallocation of Reserves			590		(590)				0	
7 Force Collaboration Contribution			(133)						(133)	
31/03/2022 Forecast	4,300	7,397	1,517	5,390	418	79	516	622	20,239	278
Proposed Changes 2022/23:										
Use of Reserves - capital financing				(1,417)					(1,417)	
Contribution to Reserves - collection fund surplus		1,097							1,097	
Contribution to Reserves	200			1,453					1,653	
7 Force Collaboration Contribution			(120)						(120)	
31/03/2023 Forecast	4,500	8,494	1,397	5,426	418	79	516	622	21,452	278
Proposed Changes 2023/24:										
Use of Reserves - ESN funding				(1,917)					(1,917)	
Use of Reserves - collection fund deficit		(145)							(145)	
Reallocation of Reserves		(1,917)	(304)	2,221					0	
Contribution to Reserves	30			408					438	
31/03/2024 Forecast	4,530	6,432	1,093	6,138	418	79	516	622	19,828	278
Proposed Changes 2024/25:										
Use of Reserves				(576)					(576)	
Use of Reserves - ESN funding				(1,917)					(1,917)	
Reallocation of Reserves		(1,917)		1,917					0	
Contribution to Reserves	80								80	
31/03/2025 Forecast	4,610	4,515	1,093	5,562	418	79	516	622	17,415	278
Proposed Changes 2025/26:										
Use of Reserves				(1,349)					(1,349)	
Contribution to Reserves	50								50	
31/03/2026 Forecast	4,660	4,515	1,093	4,213	418	79	516	622	16,116	278

SUFFOLK ONLY									
PROJECT	Requested Slippage (20/21)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Outturn	Under/(Over)	Table A Slippage	Table B Slippage	Approved Business Case
Estates									
Carbon Management	0	100,000	0	100,000	0	100,000	100,000	0	0
Halesworth Server Room	0	0	0	0	15,511	(15,511)	0	0	0
Estates Downsizing - Stowmarket	349,230	1,785,000	0	2,134,230	1,321,774	812,456	631,602	0	0
Estates Downsizing - Mildenhall Hub	103,664	372,087	0	475,751	43,480	432,271	80,000	0	700,000
Estates Downsizing - Sudbury	50,000	0	0	50,000	0	50,000	50,000	0	0
Estates Downsizing - Haverhill	0	0	111,572	0	0	0	0	111,572	0
Ipswich NE SNT - Heath Road and Gainsborough Clinic to Ransomes Fire Station.	191,757	50,000	0	241,757	0	241,757	150,000	0	0
Ipswich Town Centre SNT (Fire Station)	0	0	941,757	0	18,223	(18,223)	0	923,534	950,000
Martlesham PHQ - L&D Accommodation	0	100,000	300,000	100,000	85,688	14,312	14,312	300,000	0
Bury St Edmunds Car Park Extension	0	185,000	0	185,000	183,002	1,998	0	0	0
Bury St Edmunds Various	0	0	45,000	0	0	0	0	45,000	0
	694,651	2,592,087	1,398,329	3,286,738	1,667,678	1,619,060	1,025,914	1,380,106	1,650,000
ICT									
ICT Replacements - Desktop Services	0	256,500	0	256,500	243,331	13,169	13,169	0	0
ICT Replacements - Communications	47,226	74,000	0	121,226	101,851	19,375	0	0	0
ANPR Vehicle Kit Refresh	9,372	50,000	0	59,372	0	59,372	0	0	0
	56,598	380,500	0	437,098	345,182	91,916	13,169	0	0
Equipment & Vehicles									
Athena	0	36,860	0	36,860	36,860	(0)	0	0	0
Cameras- Static/Dual lane/Fixed site	76,760	0	0	76,760	0	76,760	76,760	0	0
Vehicle Replacements	77,000	1,089,000	0	1,166,000	639,570	526,430	705,932	0	0
	153,760	1,125,860	0	1,279,620	676,430	603,190	782,692	0	0
Grant & Additional Revenue Funding									
Computer Equipment Revenue Funded	0	0	0	0	23,880	(23,880)	0	0	0
Equipment Revenue Funded	0	0	0	0	20,600	(20,600)	0	0	0
Grant Funded FCIU - Laser Scanners	0	0	0	0	4,641	(4,641)	0	0	0
	0	0	0	0	49,121	(49,121)	0	0	0
	905,009	4,098,447	1,398,329	5,003,456	2,738,412	2,265,044	1,821,775	1,380,106	1,650,000
Suffolk Capital Projects	905,009	4,098,447	1,398,329	5,003,491	2,738,412	2,265,044	1,821,775	1,380,106	
Suffolk Share of Joint Projects	903,406	2,343,537	1,158,013	3,238,012	2,480,136	757,876	761,385	417,869	
	1,808,415	6,441,984	2,556,342	8,241,503	5,218,548	3,022,920	2,583,160	1,797,975	
			10,806,741						

JOINT

Appendix B(ii)

PROJECT	Requested Slippage (20/21)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Outturn	Under/(Over)	Table A Slippage	Table B Slippage
ICT								
Joint ICT Replacements - Servers	223,796	982,000	0	1,205,796	1,129,044	76,752	76,752	0
ICT Replacements - Network	270,979	950,000	0	1,220,979	463,853	757,126	485,000	0
Microwave Refresh	11,900	40,700	0	52,600	30,960	21,640	21,000	0
ANPR Cameras	0	115,000	0	115,000	91,989	23,011	0	0
Telematics	10,866	35,000	0	45,866	12,216	33,650	0	0
CCR Telephony	145,698	0	0	145,698	69,111	76,587	76,587	0
Digital Strategy -Frontline Mobile Devices	32,383	0	0	32,383	14,016	18,367	0	0
Genie/Clearcore	0	0	100,000	0	450	(450)	0	100,000
Video Conferencing	56,356	0	0	56,356	(624)	56,980	56,356	0
Digital Recording/Streaming	118,734	0	0	118,734	17,957	100,777	100,777	0
Mobile Device Replacement Programme	42,081	1,024,288	0	1,066,369	858,427	207,942	200,942	0
BWV Device Replacement Programme	0	906,000	0	906,000	909,808	(3,808)	0	0
Windows 10	0	0	0	0	(1,000)	1,000	0	0
Mobile Workflow (OPTIK)	127,521	51,378	148,622	178,899	187,768	(8,869)	136,275	0
Digital Public Contact	0	0	73,827	0	0	0	0	0
DAMS (Digital Asset Management)	0	0	790,626	0	0	0	0	332,055
Airwave Handset Replacement	0	0	0	0	98,651	(98,651)	0	0
Covert Airwave Upgrade	0	0	0	0	17,207	(17,207)	0	0
ERP Upgrade Project	595,149	0	0	595,149	430,428	164,721	164,721	0
Sailpoint ERP	51,738	80,000	0	131,738	7,560	124,178	124,178	0
OPAS OH Case Management System	8,216	0	0	8,216	0	8,216	0	0
DMS Upgrade	100,000	0	0	100,000	4,950	95,050	95,050	0
Next Generation Computing Trial	39,791	0	0	39,791	38,836	955	0	0
ERP - Skills Module	0	24,000	0	24,000	28,900	(4,900)	0	0
ESN	0	285,000	0	285,000	137,465	147,535	0	0
eRecruitment Oleo	0	135,850	0	135,850	6,640	129,210	129,210	0
Modern Workplace	0	0	100,000	0	0	0	0	0
ERP Projects Various	0	0	206,000	0	0	0	0	30,000
HTCU - Data Centre	0	0	279,214	0	0	0	0	0
ICT Modernisation Programme	0	0	390,000	0	0	0	0	0
Equipment & Other								
Joint X2 Taser Upgrade Programme	0	741,860	0	741,860	741,860	0	0	0
Website Upgrade Project	74,703	0	0	74,703	81,145	(6,442)	0	0
LACHS Upgrade	7,500	0	0	7,500	7,500	0	0	0
RAPT ANPR Vehicle Equipment	115,000	0	0	115,000	121,508	(6,508)	0	0
Speed Detection Device Replacement	23,970	0	0	23,970	23,370	600	0	0
FCIU Accelerometers	30,000	0	0	30,000	70,319	(40,319)	0	0
Firearms Tactical Illuminators	0	20,626	0	20,626	25,782	(5,156)	0	0
L&D Training & Taser Equipment	0	20,626	0	0	283	(283)	0	0
Radio Frequency Capacity	0	0	237,000	0	0	0	0	237,000
Firearms Various	0	0	49,374	0	0	0	49,374	0
PSU Training Premises	0	0	100,000	0	0	0	0	100,000
Forensic Case Management System	0	0	166,000	0	0	0	0	166,000
Grant & Additional Revenue Funding								
ESN ICCS Upgrade	0	0	0	0	0	0	0	0
Cubic EROS (Safecam)	0	0	0	0	57,033	(57,033)	0	0
Computer Hardware Revenue Funded	0	0	0	0	44,386	(44,386)	0	0
TOTAL	2,086,381	5,412,328	2,674,393	7,478,083	5,727,797	1,750,286	1,716,222	965,055
Joint Capital Projects Norfolk	1,182,975	3,068,791	1,516,380	4,240,071	3,247,661	992,410	954,837	547,186
Joint Capital Projects Suffolk	903,406	2,343,537	1,158,013	3,238,012	2,480,136	757,876	761,385	417,869
	2,086,381	5,412,328	2,674,393	7,478,083	5,727,797	1,750,286	1,716,222	965,055
		7,498,709						