

MONEY MATTERS – DRAFT Outturn 2021/22**AUTHOR: Director of Finance****1. INTRODUCTION**

- 1.1 This report sets out the financial performance, actual expenditure against the budget, of the PCC and Chief Constable for the 2021/22 financial year. The report includes income and expenditure up to the 31 March 2022 (outturn) on a full accruals basis in accordance with accounting standards. Figures presented in this report are integrated into the PCC's and Chief Constable's statement of accounts. The Budget Holder is responsible for forecasting outturn during the year and ensuring that proper practice is followed and goods and services are correctly receipted at year-end. In doing this they are supported by the Finance Business Partners who apply scrutiny and challenge. Police and staff pay is forecast centrally in conjunction with the HR Department and monitored by Workforce Development Group (WDG).
- 1.2 The 2021/22 budget is complex and it has once again been an exceptional and unusual year. Figures reported earlier in the year were subject to challenge and scrutiny around the Evolve Programme, ICT/Digital Services (DS) and hosted arrangements with West Mercia Police (WM), so that forecasts were as accurate as possible and the implications on reserves and borrowing could be determined.
- 1.3 Despite this there has been significant variation in the forecast income and expenditure during the year, both up and down. Variations are in part related to the transition of services out of the alliance, for example understanding the movement between staff pay and third party payments. Another element is understanding the demand and associated income in vetting. We need to ensure that income and expenditure is planned, budgeted and forecast accurately so as to take informed decisions. The variations against the budget, explained in this report, will be further investigated. Budget Holders will receive feedback on performance during 2021/22 and be supported to make more accurate forecasts through training and engagement.
- 1.4 The report is based on the governance arrangements in place for 2021/22. Up to 30 September 2021 four areas of service are provided through two S.22 agreements with WM; one for shared ICT and one for hosted services being forensics, Transactional Services (HR and Finance) and Property Storage.
- 1.5 From 1 September 2021 the forensic services was outsourced to West Midlands Police. WM will only be required to complete work packages they have already started and will charge for these based on full cost recovery under National College of Policing Guidelines.
- 1.6 From 1 October 2021 payroll, HR and financial services exited the alliance hosting arrangements and are now provided through a combination of in-house and outsourced services.
- 1.7 From the 1 October 2021 until 30 January 2022 the force triggered a contingency arrangement whereby Warwickshire have access to all the ICT applications on the old alliance network provided by WM under a hosting arrangement. A specific (named)

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narrow range of applications, which are not able to be migrated off of the shared infrastructure, continued to be hosted until 31 March 2022.

- 1.8 From 1 April 2022 to 30 June 2022 WM will provide a hosted ICT contingency whilst the remaining data and the final few apps are migrated. The maximum cost for this is £0.569m, however this includes licence costs that Warwickshire would be required to pay whether the service was hosted or standalone. All hosting arrangements are governed by a S.22A collaboration agreement and variations to that agreement, which sets out the (commercial) charges for services.
- 1.9 Extensive discussions took place with WM, overseen by the independent chair of the IT Co-ordinating Committee, to establish the extent of the hosting arrangement, in place from 1 October 2021, how it will operate, how apps will migrate and data will be separated and what this will cost.
- 1.10 The hosted arrangements sits alongside the wider Evolve Programme and the in-house ICT/DS costs, both revenue and capital.
- 1.11 The PCC has set a balanced budget for 2021/22, which means the Chief Constable is required to manage income and expenditure within budget and no longer rely on using reserves to support day to day operational policing. The PCC has prudently set aside reserves for specific risks, which are outside of operating income and expenditure. Whilst actions are taken to mitigate these risks reserves may be drawn down to finance variations in income and expenditure across the following areas without the Chief Constable breaching the balanced budget protocol:
- Income Shortfall in relation to Mutual Aid
 - COVID-19 related expenditure in excess of in year government grant
 - Pensions, including McCloud and redundancies
 - Insurance excesses and legal claims
 - National Commercial Vetting Service for market risk
 - Warwickshire Safer Roads Unit (WSRU) / Safer Roads Partnership (SRP) initiatives, statutory transfer
- 1.12 The report contains the following:
- Section 2 Recommendations
 - Section 3 2021/22 Revenue Budget Executive Summary
 - Section 4 2021/22 Revenue Budget Detailed Analysis
 - Section 5 Capital Programme position for 2021/22 and plans up to 2025/26.
 - Section 6 Reserves

2. RECOMMENDATIONS

2.1 The PCC is asked to note the contents of this report and agree the 2021/22 Outturn recommendations:

2.2 2021/22 Outturn

2.3 In light of the 2021/22 outturn position the following actions are recommended:

- General Reserve
 - i) Transfer £1.000m to the General Reserve to increase resilience.
- Earmarked Reserves:
 - ii) Transfer £0.774m to the Infrastructure Reserve to support the Capital Programme.
- Capital Programme
 - iii) Evolve Programme carry £0.742m into 2022/23 as a contingency and £1.628m is held within the Capital Programme ICT/DS affordability budget awaiting the development of the Operation Empower Tech workstream, which will be instrumental in developing applications, including power apps to drive out the return on the investment in ICT/DS.

2.3 Prior period recommendations of the PCC are to be noted:

2.4 Q3 Recommendations

- Earmarked Reserves (Revenue):
 - i) Whilst the Force is underspent it is not necessary to drawdown from the Pensions and Redundancy Reserve monies to meet the cost of change. Should the position revert to an overspend the decision taken in P5 v) & P7 i) detailed in this section, will be invoked.
 - ii) In light of the recovery in the CTB and surplus on the CF in 2022/23, the £0.339m budgeted contribution to the Collection Fund Reserve is no longer required to meet shortfalls over the next two years. Therefore, the £0.339m is to be transferred to the Budget & Transformation Reserve to support the revenue budget and one-off implementation costs of Operation Empower.
 - iii) The net underspend on the revenue budget, after other recommendations are actioned, is to be transferred to the Budget & Transformation Reserve.

2.5 P7 Recommendations

- Earmarked Reserves (Revenue):
 - i) Transfer a further £0.010m from the Pension & Redundancy Reserve to meet the cost of redundancies and pension strain as a consequence of transitioning out of ICT and forensic services.

This is not required in light of the net underspend.

- ii) Transfer a further £0.068m from the SRP Reserve to fund PCC road safety initiatives.

2.6 P5 Recommendations:

- Capital Programme
 - i) Transfer a further £1.848m (budget) to the Evolve Programme from slippage in Estates, ICT Replacement Programme, Vehicle Replacement and Plant & Equipment programmes as set out in column 8 of Table 5.1.
 - ii) Increase the Capital Programme by up to £1.545m to complete the final phase of the Evolve Programme. In lieu of other sources of funding this will be financed by borrowing, as set out in column 5 Table 6.1.
 - iii) Transfer £0.125m from the SRP Reserve to meet the cost of works required to accommodate the WSRU in Rugby in the event this move takes place. This drawdown will only be made once the costs have been incurred and there is a likelihood that the work will be delayed until 2022/23. The cost of works at outturn was £0.071m which will be transferred from the SRP Reserve.
- Earmarked Reserves (Revenue):
 - iv) Transfer **up to a maximum** of £1.895m required to underwrite the hosted ICT infrastructure and applications, with WM, until 31 March 2022 (£1.570m) and to meet the one-off revenue cost of the Evolve Programme over and above the £1m budget (£0.325m). Both of these transfers, **if required**, would be from the Budget & Transformation Reserve.

This is not required in light of the net underspend.

- v) Transfer £0.223m from the Pension & Redundancy Reserve to meet the cost of redundancies and pension strain as a consequence of transitioning out of ICT and forensic services.

This is not required in light of the net underspend.

2.7 Q1 Recommendations – Approved:

- i) Capital Programme – transfer £4.165m (budget) to fund the Evolve Programme from slippage in the Estates, ICT Replacement Programme, Vehicle Replacement and Plant & Equipment programmes, as set out in column 5 Table 5.1.
- ii) SRP Reserves Transfer – Transfer £0.165m from SRP Reserve to fund PCC road safety initiatives.

2.8 The £0.105m (revenue) operating surplus on the WSRU is automatically transferred from the SRP Reserve and does not require approval. This will be used to support PCC road safety initiatives and, if approved, the implementation of the WRSU business case.

REVENUE BUDGET: EXECUTIVE SUMMARY

3.1 This section draws out the cross-cutting issues critical to Warwickshire's financial performance and the associated risks. The most significant being the transition out of the alliance and the revenue and capital cost of ICT/DS.

Table 3.1 2021/22 Outturn as at 31 March 2022

	Budget	Budget Adjust	Revised Budget	Actual	Variance	Previous Forecast	Forecast to Outturn
	£m	£m	£m	£m	£m	£m	£m
Government Grant (Core Funding)	(62.188)	0.000	(62.188)	(62.108)	0.080	(62.108)	0.000
Council Tax Precept	(53.162)	0.000	(53.162)	(53.162)	0.000	(53.162)	0.000
Total Funding / Net Budget Requirement	(115.350)	0.000	(115.350)	(115.270)	0.080	(115.270)	0.000
Police Officers Pay	56.325	0.004	56.329	56.843	0.514	56.811	0.032
Police Officer Overtime	1.514	0.088	1.602	2.844	1.242	2.682	0.162
Police Staff Pay	25.305	0.059	25.364	24.145	(1.219)	24.082	0.063
Police Staff Overtime	0.288	0.000	0.288	0.288	0.000	0.361	(0.073)
PCSO Pay	2.911	0.001	2.912	2.602	(0.310)	2.587	0.015
Police Pensions	1.479	0.000	1.479	1.541	0.062	1.483	0.058
Other Employee Expenses	0.701	0.010	0.711	1.055	0.344	1.199	(0.144)
Premises	3.065	0.000	3.065	3.166	0.101	3.272	(0.106)
Transport	2.765	(0.011)	2.754	2.417	(0.337)	2.428	(0.011)
Supplies and Services	12.460	0.189	12.649	12.854	0.205	13.316	(0.462)
Third Party Payments	9.103	(0.140)	8.963	9.954	0.991	10.017	(0.063)
Capital Financing	3.262	0.000	3.262	3.592	0.330	3.582	0.010
Gross Expenditure	119.178	0.200	119.378	121.301	1.923	121.820	(0.519)
Income	(6.525)	(0.080)	(6.605)	(8.276)	(1.671)	(8.089)	(0.187)
Vetting Unit							
Expenditure	1.671	0.000	1.671	1.881	0.210	1.925	(0.044)
Income	(2.709)	0.000	(2.709)	(4.619)	(1.910)	(4.557)	(0.062)
Total Vetting Unit	(1.038)	0.000	(1.038)	(2.738)	(1.700)	(2.632)	(0.106)
Total Force	111.615	0.120	111.735	110.287	(1.448)	111.099	(0.812)
Police & Crime Commissioner							
OPCC	1.057	(0.001)	1.056	0.958	(0.098)	1.144	(0.186)
PCC - Commissioners Grant Scheme	1.561	0.007	1.568	1.599	0.031	1.448	0.151
Total PCC	2.618	0.006	2.624	2.557	(0.067)	2.592	(0.035)
Net PCC & Force / Expenditure / Variance	114.233	0.126	114.359	112.844	(1.515)	113.691	(0.847)
Safer Roads Partnership							
Expenditure	1.371	0.107	1.477	1.626	0.149	1.631	(0.005)
Income	(1.370)	0.000	(1.370)	(1.624)	(0.254)	(1.516)	(0.108)
Total Safer Roads (Camera Enforcement)	0.000	0.107	0.107	0.002	(0.105)	0.115	(0.113)
TOTAL	114.233	0.233	114.466	112.846	(1.620)	113.806	(0.960)
Budget Contribution to/(from) Reserves	1.117	(0.233)	0.884	2.424	1.540	1.464	0.960
Budget Contribution to/(from) Reserves							
General Reserve	0.000	0.000	0.000	1.000	1.000		
Budget & Transformation	0.778	0.000	0.778	0.778	(0.000)		
Investment in Infrastructure	0.000	0.000	0.000	0.774	0.774		
Collection Fund	0.339	0.000	0.339	0.000	(0.339)		
Safer Roads Reserve (PCC agreed transfer)	0.000	(0.233)	(0.233)	(0.233)	0.000		
Safer Roads Reserve Operating Balance	0.000	0.000	0.000	0.105	0.105		
Net Transfer To Reserves	1.117	(0.233)	0.884	2.424	1.540		

Note: The Safer Roads Reserve is ring-fenced by statute and therefore can only be used for the purpose of reducing harm on our roads.

- 3.2 Table 3.1 summarises the 2021/22 outturn position for the PCC and Chief Constable as follows. Net expenditure, after income, is £112.846 (Q3 £114.046m, P7 £114.912m & Q1 £113.790m), which is £2.424m (Q3 £1.304m, P7 £0.438m & Q1 £1.560m) less than the £115.270m core funding, consisting of government grant, including the one-off local council tax support grant and collection fund grant, as well as the precept. The £115.270m is £0.080m less than previously reported reflecting the actual grant, as opposed to being based on estimates, received from the government under the Tax Income Guarantee (TIG) scheme to cover a Collection Fund Deficit. This grant was paid despite the recovery in the local collection rates.
- 3.3 The £2.424m consists of agreed (budgeted) transfers to and from reserves, as well as unanticipated variations shown in Table 3.1 (green section). In setting the 2022/23 Budget the PCC planned to make a £1.117m contribution to reserves to set aside government grant awarded to the PCC to ease the impact of the pandemic on the Council Tax Base (CTB) and Billing Authorities Collection Funds (CF). This would have been released over 2022/23 & 2023/24 to ease pressures on the budget whilst the CTB and CF recovered. However, in setting the 2022/23 Budget Billing Authorities have reported the CTB has fully recovered and the CF was in surplus. This means the Collection Fund reserve, is not required for this purpose and this is reflected in the recommendations in Section 2 (2.4).
- 3.4 Further to this the PCC also agreed to transfer £0.165m from the SRP Reserve to support the PCC's road safety initiatives, which has now increased to £0.233m. The £1.117m contribution to reserves less the £0.233m contribution from reserves makes up the net budgeted transfer to reserves of £0.884m (Table 3.1).
- 3.5 The context and history of the Evolve Programme was reported thoroughly in Money Matters last year and is not repeated here. Rather than relying on reserves, as was the situation in 2020/21, a temporary (one year) resource of £1m has been provided in the 2021/22 revenue budget to meet the one-off costs of the Evolve programme, which is set out in Table 3.2. The £0.268m overspend shown in Table 3.2 will be met from the net revenue underspend.

Table 3.2 Revenue Evolve Programme Costs 2021/22 (One-off revenue costs)

	Expenditure £m
Fixed Term Staff	0.557
Hardware support & Maintenance	0.230
Consultancy	0.341
Forensic Training Costs	0.140
Change Board 23.03.22	1.268
Budget	1.000
Variation	0.268

- 3.6 The Evolve Programme consists mainly of capital expenditure and this is explained further in Section 5 and Appendix 1.
- 3.7 A programme (capital) budget of £8.366m was agreed as part of the 2021/22 Budget, made up of £7.253m plus £1.113m slippage from 2020/21. In Q1 the PCC agreed that the budget would increase to £12.531m and in P7 the PCC agreed to a further increase taking the 2021/22 Evolve budget to £15.924m (see Section 2). This was based on a gateway review to assess the technical requirements to complete the programme and build standalone ICT/DS. £15.924m was considered to be the

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maximum cost and in all likelihood it would be less, which has proven to be the case with an outturn spend of £13.625m.

- 3.8 It should be noted the Evolve Budget increased to £15.995m following a revenue £0.071m contribution from the WRSU to pay for the Fastform system migration.
- 3.9 The £7.558m increase in the Evolve budget is supported by reconfiguring the existing Capital Programme, utilisation £6.013m of slippage in estates, vehicles and plant and equipment and increasing the level of borrowing by £1.549m. These recommendations are set out in Section 2.
- 3.10 It was recognised that the original 2021/22 budget would need to increase, however, the latest position took the overall programme to the top end of the cost range established two years ago. It was envisaged that ICT/DS would be provided through a revenue operating model where services were bought in as opposed to a capital based programme where the Force design, build and run ICT/DS. Over the course of the programme the balance of on-prem vs outsourced hardware, software and services has been adjusted resulting in higher than anticipated capital costs, requiring the PCC to support the programme to the extent set out in 3.7.
- 3.11 It is recommended that the £2.370m balance of the Evolve budget is carried forward into 2022/23 to provide a £0.742m contingency for the Evolve Programme to complete remaining migration work and £1.628m is used to create a budget for the Empower Tech work stream, which will be instrumental in developing applications, including power apps to drive out the return on the investment in ICT/DS.
- 3.12 Related to capital financing, it is now possible to make the £0.334m contribution from revenue to finance capital expenditure as originally planned. This was withheld earlier in the year when the Force was forecast to overspend against the budget. In addition to this it is desirable to make a further contribution to capital financing of £0.320m, which is the same payment that was foregone in 2020/21 due to the force being in a net overspend position. The combined effect of these has resulted in the £0.328m in year overspend in Table 3.1 on 'Capital financing', the balance of £0.008m being related to an interest adjustment. It is important in the long-term to make ongoing contributions from revenue to fund capital expenditure due to the limited sources of capital financing open to the Force and thereby reduce the reliance on borrowing.
- 3.13 In addition to the Evolve costs in Table 3.2. are the shared, hosted and in-house ICT/DS operating costs, which are set out in Table 3.3.

Table 3.3 ICT / DS Operating Costs

	Expenditure £m
Core ICT contracts and licences (non-pay ITSS)	5.705
In-house ICT & shared (WM) pay costs	1.047
National ICT Charges & ICT Company	1.098
Managed Service Provision (MSP)	1.354
In-house & Shared ICT/DS Operating Costs	9.204
Hosted ICT (see Table 3.4)	1.570
TOTAL	10.774
Budget	10.218
OVERSPEND	0.556

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- 3.14 The total cost the in-house and outsourced ICT/DS is £10.774m, compared to the budget of £10.218m. Because the Force is underspend there is no need to draw down from reserves to meet these costs as recommended earlier in the year. The Evolve Programme and ICT/Digital Services is monitored through Change Board.
- 3.15 Up to the 30 September 2021 ICT infrastructure and applications were provided through the shared (ITSS) arrangement with WM. It was planned that from the 1 October 2021 the new Warwickshire greenfield site would be commissioned and that the majority of applications would be migrated and operational on 1 October 2021. As work was carried out and the extent of the challenge understood, it became evident that arrangements would need to be put in place to continue to receive at least some applications from WM beyond the 1 October 2021. This was acknowledged in the Q1 Money Matters report, however the full extent of applications that Warwickshire required and what WM would charge were surfaced in P5, having reached agreement with WM over the precise terms and conditions of the S.22A agreement.
- 3.16 The reason for requesting extension of these services was to de-risk the transition, especially around the 1 October 2021, when all infrastructure and applications would have gone live. It was felt the risk of disruption to critical emergency services needed to be kept to a minimum so as to protect the public. It also allowed for a phased migration, greater user acceptance testing and to complete the comprehensive and full roll out of devices, thereby increasing the likelihood of a successful migration of the OCC to SRH, which has now been successfully completed. Whilst this decision increased costs it has proven to be a sound.
- 3.17 The cost of WM hosting ICT services from 1 October 2021 to 31 March 2022 is set out in Table 3.4

Table 3.4 WM Hosted ICT Cost 1 October 2021 to 31 March 2022

Application	Number of WKP Licences	Licence Cost	Direct Hosting Cost	Direct Overheads	Indirect Overheads	6 Months Cost Oct21 - Mar22
Tranche 1	3,721	231,177	34,524	209,312	9,551	215,458
Tranche 2	1,133	32,179	80,556	37,403	1,110	73,195
Tranche 3	8	38,670	39,456	44,947	1,334	62,204
Underpinning costs for in-house applications	5,301	113,889	19,728	78,297	2,324	63,870
Additional Kit			118,387			67,772
Tranche 4	3,561	80,139	32,880	91,883	2,727	88,198
National Apps	14	35,000	0	40,682	1,207	38,444
OCC		106,055	0	123,271	3,659	116,492
Sub-total		637,110	325,531	625,794	21,913	725,634
Estimated Set up costs (T&M)			110,000			110,000
Management and Delay			100,000			100,000
Total Defined Applications & Services	13,738	637,110	535,531	625,794	21,913	935,634

Contingency		October	November	December	January	4 Month Contingency
Total contingency Cost +NPCC rate o/h fixed 4 months	211,816	158,658	158,658	158,658	158,658	634,633
Total						1,570,266

Note: In the event that the contingency is required beyond 30 January 2022 the cost will be fixed at £408,658 per month.

- 3.18 A critical part of balancing the 2021/22 Budget has been the need to make savings. Most importantly £4.0m was removed from the budget on 1 April 2021. However the MTFP, agreed in February 2021, identified a further £1.159m (£0.562m & £0.597m) of savings required in 2021/22 and 2022/23. As a temporary measure, in 2021/22 the outstanding savings have been achieved by holding posts vacant and holding back on implementing planned investments identified through business plans, for example in A&SI. This can be seen in the Staff Pay underspend in Table 3.1. These savings have been recognised in year but can only be counted as permanent savings posts are removed from the budgeted establishment, this is illustrated in Table 3.5 by the arrow that slips £0.111m of savings into 2022/23.

Table 3.5 Savings

	2021/22	2022/23	2023/24
Evolve 2: workforce rebalancing	4.050		
Operational Savings incl. NPAS	0.147		
PCC Savings to support Force	0.135		
Estates savings from PPL	0.100		
Evolve 3	0.299		
Savings Achieved	4.731		
Business Plans on hold C/fwd to 2022/23	————→	0.111	
Savings Plan (MTFP Feb 2021)		0.562	0.597
Total Savings	4.731	0.673	0.597

- 3.19 Following the 2022/23 settlement the MTFP (2022/23 to 2026/27) identified the requirement to make savings of between £2.6m and £3.0m which is an increase to the £0.673m and £0.597m in Table 3.5. This figure is based on assumptions around which there is a high degree of uncertainty, for example pay and contract inflation, and this uncertainty only increases in the later years. In response the Force is conducting a review of operations (Operation Empower) to identify opportunities for efficiencies and savings through leveraging of the investment in ICT/DS. In parallel the critical assumptions in the MTFP such as those concerning the workforce are being further scrutinised so as to refine these and identify savings that may be required, this will include reflecting on the 2021/22 underspend.
- 3.20 It is critical to the financial and operational sustainability of the Force that savings are identified in a timely manner, preferably avoiding in year savings targets, by taking decisions and reducing expenditure on 1 April in the year savings are needed. As this stands this necessitates £1m to be removed on the 1 April 2023.
- 3.21 The delivery of the Police Uplift Programme (PUP), to increase recruitment and officer numbers was a key objective in 2021/22 and has been achieved. This builds on the investment to increase the number of officers made by the PCC in recent years, the aim being to reach 1,100 officers during 2022/23. Whilst this will provide front line operational resilience the challenge remains that a number of officers at PC rank are inexperienced and the Force is carrying vacancies in some specialist areas.
- 3.22 The police pay budget was overspent in 2020/21, this was necessary to reach the target number of officers, ensure resilience and to fit in with Staffordshire University's agreed intakes onto the degree course. This combined with there being less leavers than anticipated, which contributed to the Force running over establishment. In addition the Force transferred experienced officers in from other forces with specialist skills, which also added to the police pay cost.

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- 3.23 The police pay budget was adjusted for 2021/22 and recruitment is more in line with planned growth in the budgeted establishment, however, there is a persistent trend in that the number of officers leaving the Force is less than anticipated resulting in an ongoing overspend in police pay. A review of the officers approaching retirement with 30 years' service or age 50 with 25 years' service has been undertaken as part of the 2022/23 budget process to refine the police pay budget.
- 3.24 Police overtime has substantially overspent in 2021/22 by £1.242m. Of this £0.617m is recoverable (income), £0.240m relates to additional bank holidays, which were not budgeted for and which has been addressed in the 2022/23 budget. However, there appears to be an ongoing £0.386m operational pressure, of which £0.203m relates to the OPU. It is difficult to predict events and investigations and part of the overtime will cover for vacancies in specialist posts. The level of operational overtime needs to be considered as part of Operation Empower.
- 3.25 In contrast to police pay and overtime the staff pay budget is significantly underspent by £1.208m. Whilst this can be attributable to vacancies, for example where the standalone ICT/DS structure has not been fully appointed to, or business growth withheld, there is still higher than anticipated turnover resulting in vacancies in other areas of business. However, it also has to be acknowledged that for part of the year services have been provided through shared and hosted arrangements and therefore costs have been classified as third party payments in Table 3.1, which is showing as overspent to counterbalance some of the staff pay underspend. During the year these services have transitioned out of the hosting arrangement to an in-house service and the position will be more straightforward in 2022/23.
- 3.26 Another emerging issue, which is not readily evident by looking at Table 3.1, is the overspend on external training courses of £0.298m, which forms part of the other employee expenses line. This sits alongside the Learning & Development submission to the 2022/23 business planning process that identified a significant investment in L&D required to meet the assessed demand. The L&D budget has not been reviewed post transition and a wider review of the L&D strategy and level of resources required to meet the Force's requirements should be undertaken. A working group led by the T/ACC Local Policing has been established to look at the training priorities and business cases. As a stop gap £0.100m has been included in the 2022/23 Budget to partial address this issue.
- 3.27 Table 3.1 also shows a significant one-off variation in income when compared to the budget, which is related to grants and mutual aid to cover operational pressures elsewhere in the budget, (police overtime). Grant has also been paid to the Force for policing the pandemic and income received in recognition of regional force resource commitment to support the activities of the ROCU. A fuller explanation is set out in section 4.
- 3.28 In response to recent settlements, the Force took the decision to generate a minimum of £1.5m of income, over and above direct costs, from the National Commercial Vetting services (NCVS) and to achieve this by 2022/23. This would allow a contribution to the hidden indirect cost of operating the service and avoids having to make savings from elsewhere in the budget.

- 3.29 However, vetting income remains buoyant and is growing faster than anticipated and has generated a surplus of £2.738m in 2021/22. This has made a significant contribution to being able to meet one-off in year costs, set out in this report, without the need to draw on reserves. Despite this being welcome it is important to ensure that in future income is planned, budgeted for and forecast accurately to enable sound business and financial planning. The extent of income generated though the NCVS is a risk, in that it may reduce or cease, for whatever reason and this is recognised in the reserve strategy. It should be noted that NCVS is also being charged a figure for potential bad debts, recognising both the increased turnover and commercial risk.
- 3.30 Since the Q3 report the majority of the surplus has been removed from the WRSU by charging all roads policing costs are charged to the team. This includes staff costs, equipment, system licencing costs and making a contribution to capital for the purchase of a motorcycle, the Fastform software and equipment. The surplus of £0.105m on WRSU will transfer to reserves in line with statutory provision, however, the benefit for increasing the SRP reserve is to meet the costs of the PCC safer roads initiatives and the implementation costs of the WSRU business case.
- 3.31 To conclude, whilst the PCC has underwritten the one-off revenue costs of transition and transformation and hosting with WM from reserves the outturn position means these costs can instead be met from the underspend. This has been made possible principally through the additional income. Therefore, the Chief Constable has remained within the good and balanced budget protocol. Key to this position was removing over £4m from the budget on 1 April 2021. Future savings need to be achieved in a timely fashion and further pressures are emerging that warrant investigation; police pay, overtime and Learning & Development budgets are showing persistent overspends. In relation to the Capital Programme this is dominated by the transition and transformation of ICT/DS and whilst we are pleased that revenue and capital receipts can finance some of this expenditure there is still an underlying need to borrow.
- 3.32 Therefore it is recommended that in light of the increase in the revenue underspend that £0.774m is transferred to the Infrastructure Reserves to support the Capital Programme and £1.000m is transferred to the General Reserve to provide resilience. Section 2 sets out recommendations concerning reserves and Section 6 presents the movement and final balances held in reserves as at the 31 March 2022.

4. REVENUE BUDGET DETAILED ANALYSIS

- 4.1 The following provides an explanation of variations across the categories of activity contained in Table 3.1.
- 4.2 Police Officer Pay – Overspend £0.514m (Q3 Overspend £0.482m, P7 overspend £0.450m, Q1 overspend £0.318, 2020/21 overspend £1.369m)**
- 4.3 The main reason for the overspend is the number of officers in the Force is marginally higher than assumed in the workforce plan and budget build. A small overspend is caused by the temporary acting up and backfill arrangements.
- 4.4 The budget build is concluded in December for the next financial, commencing the following April, therefore, it is likely that in that period of time the reality will be different to the estimates used to construct the budget. There has been seven leavers less than that which was anticipated in setting the 2021/22 budget. Whilst £0.567m overspend is 1.0% of the police pay budget our aim is to be within a bandwidth of +/- 0.5% variation against the budget. The budget is reset each year to reflect turnover trends as well as the demographic profile of the workforce. A detailed review of the likely retirement dates for officers has been undertaken in setting the 2022/23 budget. Whilst officers deferring their retirement may create a short-term financial pressure in the MTFP those officers who have not retired but reached the Normal Pension Age will ultimately retire, so this more a matter of timing.
- 4.5 The Force remains on target to meet PUP targets during 2021/22 and 2022/23, which is supported by the MTFP.
- 4.6 Police Officer Overtime – Overspend £1.242m (Q3 Overspend £1.236m, P7 overspend £1.019m, Q1 overspend £0.766m, 2020/21 overspend £1.207m)**
- 4.7 By its very nature police overtime is, to a degree, unpredictable and reactive. However, the overspend has steadily increased since Q1 and is similar to 2020/21.
- 4.8 Of the overspend £0.617m is recoverable (income) through mutual aid for events such as Cop26, Op Cobb and the G7. A further £0.240m relates to additional Bank Holidays over the Christmas period, which were not budgeted for, this has been addressed in the 2022/23 budget. Having included the higher figure for Bank Holidays in the budget it may be prudent to use this resource to bolster the Operational Contingency Budget or make a transfer to reserves in those years where there are less Bank Holidays rather than constantly adjust the Budget from year to year.
- 4.9 There appears to be an ongoing £0.386m operational pressure, of which £0.203m relates to the OPU to cover vacant posts. The remainder covers incidents and investigations, which can be difficult to predict and vary from year to year. Perhaps the underlying assumptions about demand and capacity and the resulting operational overtime budget needs to be considered as part of Operation Empower.
- 4.10 Finally, the overtime includes policing the pandemic, which has been met by government grant, see the income section later on.
- 4.11 Police Staff Pay – Underspend £1.219m (Q3 Underspend £1.141m, P7 underspend £0.550m, Q1 underspend £0.374m, 2020/21 overspend £0.116m)**

- 4.12 The staff pay position is complex due to the state of transition away from shared ICT and hosted forensics and transactional services (HR & Finance) to a standalone Force, which relies on a blend of our own staff and outsourced services. It would appear that the allocation of the budget doesn't accurately reflect the transitional position, for example in 2021/22 some costs paid for through Third Party Payments are actually budgeted for in staff pay, this is where we have paid for shared or hosted services in lieu of employing our own staff. A clearer picture of staffing will form in 2022/23.
- 4.13 Further work was undertaken in P7 to validate the forecast post transition from shared on 1 October 2021, however, the underspend increased in the second half of the year. Since October 2021 there has been 34 staff (net) leave the Force, which accounts for the majority of the movement in the expenditure during this period. Some of this is related to withholding business plans as stated at 3.18.
- 4.14 The underspend is after taking into account the vacancy factor, which recognises the period between a post becoming vacant and a new person taking up their appointment. The fact that the Force is underspending on police staff pay suggests the vacancy factor of £1.1m seems to be a reasonable assumption, however, it will be evaluated post transition of services. A factor to consider is the long-term prospect for recruitment and retention in a 'full employment' market and especially in specialist areas where the demand for skills is high but the supply is limited, for example ICT/DS, however this may not be the case over time or for certain areas of the Force.
- 4.15 Police Staff Overtime – On Budget (Q3 Overspend £0.073m, P7 overspend £0.101m, Q1 overspend £0.085m, 2020/21 overspend £0.123m)**
- 4.16 The police staff overtime activity mirrors that of officer's overtime.
- 4.17 Overtime has been incurred on operations which was met through mutual aid and reimbursed by other Forces. Additionally tasking related to COVID-19, which was met from government grant. There was also the two additional Bank Holidays in 2021/22 to contend with as well as supporting investigations. In total the £0.288m spent on these activities has been met from the budget.
- 4.18 PCSO Pay – Underspend £0.310m (Q3 Underspend £0.246m, P7 underspend £0.245m, Q1 underspend £298m, 2020/21 underspend £0.156m)**
- 4.19 Turnover of PCSOs is relatively high, especially at times when the Force is actively recruiting police officers. A decision was taken not to recruit PCSOs in November 2020 and the Force continued to operate below the budgeted establishment throughout most of 2021/22. PCSO recruitment has taken place in year and will be repeated in 2022.
- 4.20 Whilst this is a temporary position the underspend is contributing to supporting the operational budget. This needs to be considered when planning recruitment and deciding on the future PCSO establishment and associated budget.
- 4.21 Police Pensions – Overspend £0.062m (Q3 on target, P7 on target, Q1 on target, 2020/21 underspend £0.050m)**

- 4.22 During the year we have made a £0.327m contribution to the Pension Fund Account for those officers retiring on ill health grounds, which is in line with the budget. However, we had previously forecast to have one less retirement. The overspend relates to one-off costs of the Evans & Ashcroft ruling that certain benefits could not be deducted from members injury pensions, which has then had to be remedied. Whilst the PCC made a provision in the 2019/20 Accounts to recognised these costs the actual costs have come in higher than anticipated due to there being several claims that have had to be remedied going back over a considerable period of time. There has been a minor underspend on the LGPS payments in connection with the 1974 reorganisation (added years), this is permanent and will be reflected in the budget.
- 4.23 Other Employee Expenses – Overspend £0.344m (Q3 Overspend £0.448m, P7 overspend £0.348m, Q1 overspend £0.272m, 2020/21 overspend £1.066m)**
- 4.24 The overspend relates mainly to a £0.329m overspend in learning and development including £0.298m on external courses; officer training, supporting two officers on the Cambridge Criminology course and the increased costs of Cosford. Whilst the Cosford costs has been addressed in the 2022/23 and £0.100m has been included to meet external training courses, there is still an underlying pressure of sustaining officer training for specialist roles and as a consequence of the increased workforce, A working group has been set up to look at this issue and the prioritisation of training needs, however it is likely that further pressures will need to be addressed through the business planning process and prioritised alongside competing demands.
- 4.25 £0.098m of this relates to redundancy costs and pension strain for police staff leaving the Force following the transition of ICT and forensic services. This is less than forecast as the number of redundancies reduced. The cost will be met from the net underspend rather than the Pension & Redundancy Reserve.
- 4.26 Whilst there are a range of minor variations across a range of budgets the overspend is partially offset by one-off savings on relocation mileage, which is linked to the delay in moving into SRH. Once the transition is complete the relocation mileage budget will be removed. Any future changes programme and relocation may be met from the existing mileage budget where post pandemic activity remains lower than pre-pandemic levels. There are also underspends on staff advertising and health and wellbeing related activity.
- 4.27 Premises – Overspend £0.101m (Q3 Overspend £0.207m, P7 overspend £0.117m, Q1 on target, 2020/21 underspend £0.040m)**
- 4.28 The overspend consists of an increases in the cost of the cleaning contract, including COVID deep cleans, which was met from grant income. Other overspends relate to planned and reactive maintenance, rent and rates. By contrast there are some underspends on utilities, property valuations and building insurance.
- 4.29 With regard to PPL the Force received a refund of pass through costs totalling approximately £0.046m. Agreement has been reached with Worcestershire LGPS on the pension liability on winding down PPL in line with standard procedures and reflected in the statement of accounts..
- 4.30 The Force is in the process of implementing an Estates Strategy under the Op Empower Place workstream, which includes a backlog maintenance schedule to be

considered in the MTFP alongside other issues such as rising fuel prices and the net zero commitment.

4.31 Transport – Underspend £0.337m (Q3 underspend £0.183m, P7 underspend £0.141m, Q1 overspend £0.064m, 2020/21 underspend £0.227m)

4.32 The underspend is significantly higher than reported previously by the Budget Holder. The underspend is mainly in connection repairs and maintenance, workshop scheduled maintenance charges and vehicles consumables (tyres) and accounts for £0.326m of the total overspend. This reflects active management of the contract by the Fleet manager and the vehicles parts supply issue.

4.33 The £0.074m underspend on mileage expenses represent the fact that business mileage (non-policing patrol etc.) has not picked up post pandemic and greater use is being made of remote access to virtual events. What is interesting and warrants further investigation is the underspend on fuel of £0.029m is despite the increased cost of fuel.

4.34 We previously reported forecast overspends on hire vehicles, which has fallen away to be virtually within budget at year end. There is a need to assess the vehicle requirement (fleet) alongside other modes of transport including use of hire vehicles. It is essential that hire vehicles are of a quality which is fit for purpose, used efficiently and returned once no longer needed and are not held 'just in case'.

4.35 There has been a 25% increase in the vehicle insurance costs, police vehicles are only insured third party and the market is extremely limited as this is not a lucrative area of business for insurers. The budget was overspent by £0.090m in 2021/22 and was an inflationary pressure in the 2021/22 Budget and is a concern.

4.36 Supplies & Services – Overspend £0.205m (Q3 Overspend £0.758m, P7 overspend £0.577m, Q1 overspend £0.179m, 2020/21 overspend £1.917m)

4.37 As stated many times supplies and services contains a range of diverse goods and services and the net overspend is often made up of many minor variations.

4.38 It is disappointing that the Budget holder's forecasts during the year was considerably different to the outturn. However, the vast majority of the ICT/DS related expenditure is held in Supplies and Services and as said earlier it has been an unusual year as we transition out of the alliance shared and hosted ICT arrangements and set up standalone ICT/DS. The ICT/DS budgets accounts for the majority of the overspend and relates to costs set out in Table. 3.2 and 3.3. some of which was one-off and unbudgeted for. Further work is being undertaken to review the Evolve ICT/DS operating model and associated costs now we have transitioned.

4.39 Of the remaining goods and services within Suppliers and Services the most significant overspends are for; third party insurance claims and legal costs, clearing the forensic service submissions backlog and costs related to operational policing for example disposal of seized drugs and pathology costs. Where appropriate the 2022/23 budget has been adjusted to reflect those unavoidable ongoing costs and savings from business churn have been taken out of the budget.

4.40 In contrast the overspends listed here there has been some underspends on budgets including; uniform and firearms equipment.

4.41 Third Party Payments Overspend £0.991m (Q3 Overspend £1.054m, P7 overspend £1.045m, Q1 underspend £0.197m, 2020/21 overspend £0.412m)

4.42 The majority of the overspend relates to the one-off cost of the £1.570m hosted ICT with WM, as set out in Table 3.4.

4.43 In addition the force incurred £0.137m forensic training costs as part of contracting out of the forensic services to West Midlands Police. Third party payments also includes savings for example on the NPAS contract.

4.44 The overspend was offset in part by underspends on the ROCU cash contribution of £0.150m and the £0.146m balance of the PPL budget, which in effect is meeting the cost overrun on cleaning reported under premises at 4.28.

4.45 Capital Financing – Overspend £0.330m (Q3 Underspend £0.334m, P7 underspend £0.334m, Q1 underspend £0.014m, 2020/21 underspend £0.849m)

4.46 In setting the 2020/21 Budget the PCC decided to make an ongoing contribution from revenue of £0.320m to finance the Capital Programme, this was in lieu of government grant (capital) and to help maintain borrowing within prudential limits.

4.47 During 2020/21 it was decided to suspend the £0.320m budgeted transfer so as to alleviate the pressure on the Force Budget and it was decided not to increase the budget further in setting 2021/22 Budget. It is now possible to make both the £0.320m 2020/21 and £0.334m 2021/22 contributions in this year making a total contribution to capital of £0.654m which exceeds the budget by £0.330m.

4.48 The Estates and ICT/DS strategies will shape the future Capital Programme, which drives capital financing met from the revenue budget. The timing of major projects and the potential for slippage are key to decisions about the level and timing of borrowing. Therefore, it is important that forecasts for estates, ICT and vehicle replacement programmes are timely and accurate.

4.49 Income – Over Achievement of £ 1.671m (Q3 Over Achievement of £1.309m, P7 over achievement £0.995m, Q1 over achievement £0.794m, 2020/21 over achievement £0.463m)

4.50 As previously reported income is complex. The main reason for the movement between the Q3 forecast and outturn is related to sale proceeds from vehicle recovery, which wasn't previously reported.

4.51 We also continue to track the level of mutual aid as a long-term issue, which may need to be addressed in the MTFP. However, we have a number of one-off events this year and the Commonwealth Games next year that may defer any further reduction in the mutual aid budget. As for 2021/22 mutual aid and other reimbursements accounts for £0.439m and the COVID-19 government grant £0.398m, which meets costs set out earlier in the report.

4.52 It is anticipated that the COVID-19 grant will be fully utilised on surge and enforcement activity and remove the need to draw down on the COVID-19 Reserve. It is not expected that the government will make any further grant payments. The policing response to events was monitored through the Operation Readout CIMM. Those

sources of income that were suppressed during the pandemic have returned to normal levels.

- 4.53 The ROCU has made payments to regional Forces for policing county lines through Op Reduce. Warwickshire received £0.593m for the costs of a sergeant and ten constables. At this time this is a one-off receipt and cannot be relied in the future.
- 4.54 The force has also received £0.119m of ESN grant from the Home Office to meet the costs of adaptations to the control room in readiness for ESN. This grant is unconditional and is paid to all Forces, it will be used to fund revenue costs of ESN work undertaken by the Force. Any residual grant is transferred to unapplied receipts held on the balance sheet to meet the cost of the ESN project. At this time the precise dates and times for local implementation of ESN have not been established, however, plans focus on 2023/24 and 2024/25. Finally, there is a vacant post (secondment) on the NPAS, which will be addressed in the 2022/23 budget.
- 4.55 In addition there is a series of small but on the whole favourable variations on a range of income types. Which includes the DBS vetting income recovery of staff overtime, vehicle recovery, abnormal loads escort (HS2), secondments and PEQF related income from Staffordshire University for sub-contracting the training of PCDA students (recruits).
- 4.56 National Commercial Vetting Service (NCVS) Overachieved operating target £1.700m overachieved income (Q3 £1.194m, P7 over achieved £0.616m based on budgeted income and operating costs.**
- 4.57 The NVCS is a commercial activity, where income must cover and exceed direct costs and contribute to wider Force operating costs (overheads) as well as make a return on the investment in the systems and cover the commercial and policing risks in line with the business plan and operating model.
- 4.58 In recognition of the work that the Force does, as the national lead, vetting other forces staff and those of companies working in and with the police service, a review of the NCVS was undertaken with the aim of streamline processes, modernising systems and reviewing pricing so as to better meet and resource the increasing demand for services. The income budget has been increased by £1m during 2020/21 and 2021/22 and is set to increase still further by another £0.500m in 2022/23.
- 4.59 The NCVS is exceeding the income targets and achieving a £2.738m operating surplus in 2021/22, which is £1.700m above the £1.038m budgeted surplus, this is attributable to successfully securing further business. This is absorbed into the Force's operating position and has contributed significantly to meeting one-off costs set out in this budget without the need to draw down on reserves. However, we need to ensure that future income is planned, budgeted for and forecast accurately.
- 4.60 Vetting is a very important function and carries a degree of risk should someone pass their vetting who should not. Also the 'commercialisation' of the NCVS places greater reliance on income as a permanent source of finance. Both of these risks need to be assessed, evaluated and mitigated. So far this has been done by ensuring vetting processes operate consistently to the highest standards and that appropriate governance is in place. A reserves has also been created to absorb fluctuations in

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operating income or wind down costs and the vetting unit carries an appropriate provision for bad debts.

4.61 Office of the Police & Crime Commissioner (OPCC) Underspend £0.067m (Q3 underspend £0.080m, P7 underspend £0.018m, Q1 underspend £0.011m)

4.62 The underspend is made up of the vacant Deputy PCC post and OPCC operating costs. This is after reducing the PCC's budget by £0.135m to support the Chief Constable's front line policing budget.

4.63 The PCC's grants scheme is marginally overspent by £0.020m in year, which represents a catch up in grant awards following an underspend last year.

5. CAPITAL PROGRAMME 2020/21 TO 2025/26

- 5.1 Table 5.1 provides a summary of the 2021/22 outturn (expenditure), to 31 March 2022, compared to the Budget. Table 5.1 also presents the Capital Programme over the life of the MTFP up to 2026/27, which includes the PCC's 2022/23 Budget & MTFP.

Table 5.1 Warwickshire Police Capital Programme

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
		CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
1	ESTATES PROJECTS	1,446	4,787	(1,443)	2,079	-	66	(2,650)	(470)	-	72	2,440	-	(994)	1,827	2,494	1,500	1,500	1,500	1,500	9,940
2	ICT EVOLVE PROJECT	13,625	7,253	(7,253)	8,366	1,545	-	4,165	1,848	-	71	15,995	-	(2,370)	0	742	-	-	-	-	14,367
3	ICT EMPOWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,628	-	-	-	-	1,628
4	ICT PROJECTS	39	164	(164)	501	-	(66)	(365)	-	24	-	94	0	(55)	408	427	1,387	1,551	1,000	1,000	5,404
5	ICT REPLACEMENTS	117	1,029	-	68	-	-	(314)	(608)	-	-	175	-	(58)	100	158	1,088	576	517	2,000	4,456
6	ICT & TRANSFORMATION PROJECTS - TOTAL	13,781	8,446	(7,417)	8,935	1,545	(66)	3,486	1,240	24	71	16,264	0	(2,483)	507	2,955	2,475	2,127	1,517	3,000	25,855
7	VEHICLE REPLACEMENTS	616	1,749	(363)	581	-	-	(554)	(750.00)	-	8	671	0	(55)	1,300	1,306	1,407	1,443	1,204	1,204	7,180
8	PLANT & EQUIPMENT	130	500	-	-	-	-	(281)	(20.00)	-	22	221	(3)	(90)	254	340	300	300	300	300	1,670
9	TOTAL	15,974	15,483	(9,223)	11,595	1,545	-	-	-	24.3	173	19,596	(3)	(3,622)	3,889	7,095	5,682	5,370	4,521	6,004	44,646

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- 5.2 Table 5.1 shows the total investment in assets; buildings, ICT, vehicles and plant & equipment to be £15.974m, including £13.625m for the Evolve Programme (Table 5.1 Col 1) (Q3 £17.864m, Q2 £18.350m, P5 £19.528m & Q1 £17.441m) compared to a revised working budget of £19.596m,
- 5.3 The £3.622m variation between the expenditure (£15.974m) and the revised budget (£19.596m) is mainly attributable to the Evolve Programme £2.370m and the Estates Programme £0.994m .
- 5.4 The Evolve Programme accounts for the majority of the expenditure in the 2021/22 Capital Programme and is made up of the works required to complete the on premises design and build of the ICT infrastructure (network, storage and back up), application migration and achieving NEP compliance, which consists of hardware software, licenses and consultancy fees.
- 5.5 The Evolve Programme has undertaken extensive replacement of ICT infrastructure and devices, which has in effect accelerate the ICT replacement programme, which was set out in the Capital Programme agreed by the PCC in February 2021. Operationally this is good news, allowing access to contemporary ICT sooner than anticipated. As a consequence and integral to setting an affordable budget, the future year's replacement programme has been reviewed and reprofiled.
- 5.6 It will be necessary to reset the three to five year ICT & Digital Services strategy during 2022 and reflect this in the 2023/24 refresh of the Capital Programme and Revenue Budget. Having invested significantly in the ICT infrastructure and digital applications it is important to leverage a return from this investment through more efficient and effective policing. It is also important to maintain the operability of the ICT and ensure digital services remain relevant to policing and not a hindrance.
- 5.7 The PCC agreed to increase the Evolve Programme budget to £15.924m. (see Section 2), which has increased to £15.995m (Table 5.1 Col 11) as a result of a £0.071m revenue contribution from Warwickshire Road Safety Unit to pay for the Fastform system work. Columns 2 to 11 in Table 5.1 explain how the budget has been arrived at and columns 5, 7 & 8 relate to the recommendations set out in Section 2.
- 5.8 It is recommended that the £2.370m balance of the budget is carried forward into 2022/23 to provide a £0.742m contingency for the Evolve Programme to complete remaining work and £1.628m and create a budget for the Empower Tech work stream, which will be instrumental in developing applications, including power apps to drive out the return on the investment in ICT/DS.
- 5.9 The £0.994m slippage on the Estates Programme relates to HQ Leek Wootton and the OCC at SRH. This will be kept within the Estates Capital Programme in recognition of transfers made from the Estates Programme, during the year, to support the Evolve Programme. The position is reviewed in the Autumn as part of the MTFP refresh and in light of the implementation plan emerging from the Empower Place workstream.
- 5.10 Slippage in and transfers from the Vehicle Replacement Programme stems from the delay in signing the Blue Light Commercial framework agreement and related issues. This has substantially reduced the vehicle replacement programme in 2021/22 to £0.616m (Table 5.1 col 1) compared to a the original budget of £1.749m (Table 5.1 column 2). Whilst steps will be taken to accelerate replacement, outside of the BLC

contract where appropriate, it will take some time for the replacement programme to 'catch up' due to supply line issues. It is felt that the MTFP provides adequately for the vehicle replacement programme at this time and up to the point of transitioning to an electric fleet, however the Fleet Strategy is being developed and will better inform the PCC of the fleet requirements.

- 5.11 It has been a momentous year with the delivery of the Evolve Programme and being able to transition out of the residual hosted arrangements with WM for ICT. There has been a pause in the Estates Programme whilst the Empower Place workstream articulates the projects to be undertaken as part of the Capital Programme. The vehicle replacement has been difficult due to the supply issues and acceleration will be the focus in 2022/23. It is the PCC's view that the MTFP provides for the investment in assets as understood when setting the 2022/23 Budget and that this will be further refined once Operation Empower reports. It is important that we maintain the assets including the ICT infrastructure so that it is fit for purpose and delivery benefits and efficiency through development of applications, which will be key to the next phase of our Fit For the Future strategy and MTFP.
- 5.12 The shift to borrowing for ICT, to finance short-life assets, has increased the burden on the revenue budget through the workings of the Minimum Revenue Provision (MRP), which is the statutory mechanism whereby assurance is sort that adequate revenue is set aside to repay borrowing. The reliance on borrowing is also in part a consequence of the reduction, over a number of years, of direct government support (grant) for capital expenditure and the lack of alternative sources of capital finance available during austerity. The long-term financing of the capital programme is an issue which the post transition financial strategy and MTFP will seek to resolve in part through direct revenue financing.
- 5.13 In the interests of prudence capital receipts are only included as a source funding when the receipt is fairly certain. Given the progress made on completion of the sale of a capital assets this year, a figure of £4.812m has now been included in Table 5.2. Assets can only be sold once therefore, receipts are a one-off source of finance.
- 5.14 Where appropriate non-specific government grant, specific grants and S.106 money is used to finance the Capital programme, ensuring that the conditions of the grant or S.106 money have been satisfied. The proposed capital funding is set out in Table 5.2.

Table 5.2 DRAFT Capital Financing 2021/22

Source of funding:	Outturn	Q3 Proposed	Q2 Proposed £m	Q1 Proposed £m
Capital Receipts	4.812	4.812	0.000	0.000
Capital Grants	0.114	0.113	0.113	0.113
Specific Grant - ESN	0.000	0.018	0.018	0.018
Revenue contribution	0.654	0.000	0.000	0.000
Revenue (Safer Roads Partnership)	0.100	0.000	0.000	0.320
Borrowing	10.128	12.921	19.272	16.990
Safer Roads Reserve	0.071	0.000	0.125	0.000
S.106	0.095	0.000	0.000	0.000
TOTAL	15.974	17.864	17.979	17.441

- 5.15 Borrowing must be affordable and sustainable and comply with the Prudential Code. The use of reserves to fund capital has, in recent years, by and large been suspended and replaced by borrowing. This was to protect reserves, at a time of economic uncertainty and whilst the Evolve programme was still active. It has been recommend that in light of the outturn position and now that the Evolve Programme is all but complete, that £0.919 is transferred to the Infrastructure Reserve (capital). However, this does not prevent the infrastructure Reserve being redirected should economic conditions require.

PROTECT MANAGEMENT

6. RESERVES

6.1 Table 6.1 Opening and Closing Balances & Movements in Reserves:

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
	2020/21	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	Closing Balance	MTFP Feb 2021 Transfers	Contribution to Finance Capital	MTFP Budgeted Contribution to Reserves	PCC Initiatives	Movement to and (from) Reserves Table 3.1	Forecast Closing Balance	Forecast Closing Balance	Forecast Closing Balance	Forecast Closing Balance	Forecast Closing Balance	Forecast Closing Balance
		+/-		+/-	+/-	+/-						
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
General Reserves	5.000					1.000	6.000	6.000	6.000	6.000	6.000	6.000
Budget & Transformation	3.067	0.367		0.778			4.212	3.945	3.945	3.945	3.595	3.595
Pay Reserve	0.000						0.000	0.500	0.500	0.500	0.500	0.500
Transformation Reserve	1.378	-1.378					0.000	0.000	0.000	0.000	0.000	0.000
Investment in Infrastructure	0.000					0.774	0.774	0.774	0.774	0.774	0.774	0.774
Pensions & Redundancy	0.500	0.400					0.900	0.667	0.667	0.667	0.667	0.667
Insurance & Legal	0.253	0.247					0.500	0.500	0.500	0.500	0.500	0.500
Income	0.000	0.250					0.250	0.250	0.250	0.250	0.250	0.250
Covid-19 & Operational	0.386	0.114					0.500	0.500	0.500	0.500	0.500	0.500
Collection Fund	0.000			0.339		-0.339	0.000	0.000	0.000	0.000	0.000	0.000
Sustainability Reserve	0.000						0.000	0.250	0.250	0.250	0.250	0.250
PCC Grants and Initiatives	0.300						0.300	0.300	0.300	0.300	0.300	0.300
National Commercial Vetting Service	0.573						0.573	0.573	0.573	0.573	0.573	0.573
Safer Roads	1.231		-0.071		-0.233	0.105	1.032	0.782	0.632	0.532	0.432	0.332
Earmarked Reserves	7.688	0.000	-0.071	1.117	-0.233	0.540	9.041	9.041	8.891	8.791	8.341	8.241
Total Reserves	12.688	0.000	-0.071	1.117	-0.233	1.540	15.041	15.041	14.891	14.791	14.341	14.241

- Column 1 - 2020/21 closing balance as set out in the draft 2020/21 Statement of Accounts,
- Column 2 - transfer between reserves agreed in the PCC's 2021/22 Budget & MTFP,
- Column 3 - transfer to finance the Capital Programme,
- Column 4 - transfer to reserves of the £1.117m grant to support council tax collection and council tax base position,
- Column 5 - transfer from SRP Reserves SRP agreed by the PCC for road safety initiatives £0.233m,
- Column 6 - transfers to and from reserves at 31 March 2022 (outturn); and
- Columns 7 to 12 - closing balances on the General Reserve and each of the earmarked reserves across the life of the MTFP.

PROTECT MANAGEMENT

- 6.2 As part of the good and balanced budget protocol reserves will not be routinely used to support the Chief Constable's day to day operating budget.
- 6.3 Reserves are a limited source of funding for one-off specific issues and once spent they cannot be spent again. The challenge is to hold appropriate, not excessive reserves to meet known one-off items, risks and unforeseen operational events. The Reserves Strategy is set out more fully in the 2022/23 Budget & MTFP where The Treasurer to the PCC carries out an annual review of the adequacy to reserves.
- 6.4 In light of the 2021/22 outturn position the General Reserves has been increased from £5.000m to £6.000m to provide greater resilience, in line with audit comments. The General Reserve is there to meet unplanned significant and unusual operational incidents that exceed the capacity of the day to day budget and in the event that Home Office Special Grant was not forthcoming. The Force is required to meet costs of significant incidents up to a sum equivalent to 1% of the Net Revenue Budget. If used, the General Reserve would require a plan to rebuild it back to a minimum of £5.000m over a reasonable period. The Home Office have tightened up on the criteria to access Special Grant, increasing the likelihood that the General Reserve may be relied on in the event of a significant incident.
- 6.5 Earmarked reserves are held to meet one-off revenue costs as well as to mitigate specific risks in the budget such as a shortfall in income or litigation. In the event these risks materialise then the balances shown in Table 6.1 could be lower. If a risk is mitigated or the purpose for which a reserve was held is no longer relevant then the reserve will be transferred to another reserve, or drawn down to supplement the revenue budget to deliver one-off targeted items and activities.
- 6.6 The opportunity has been taken, in light of the outturn position, to recommended (Section 2) that £0774m is transferred to the Infrastructure Reserve to support the capital programme as shown in column 6 in Table 6.1.
- 6.8 It is anticipated the Budget & Transformation Reserve will be used over 2022/23 to 2026/27 to support the revenue budget as a result of any adverse impact on government funding and precept as a consequence of the economic uncertainty and to fund one-off costs of Operation Empower. Therefore, the actual closing balances for 2022/23 onwards will be less than those shown in Table 6.1.
- 6.9 As a consequence of the recovery in the CTB and CF the Collection Fund Reserve has been removed. In light of the underspend it is not necessary to draw down on the Pension & Redundancy Reserve to meet the cost of change. However, a Pay Reserve will to be created in 2022/23 by transferring money from the Budget & Transformation Reserve and the Pension & Redundancy Reserve, this is mitigate increases in pay over and above those budgeted for.
- 6.10 It has been a challenging four years for the Force leading up to and transitioning out of the alliance, policing the pandemic and implementing extensive ICT/DS transformation. The financial resilience of the Force was a concern during this period, however with the vast majority of this work complete reserves are better than anticipated and the force is more financially robust than anticipated at any point in this journey, which has been a key factor in reducing the Good & Balanced budget risk logged on the Force Risk Register.

Leave Blank

PROTECT MANAGEMENT

Appendix 1 Capital Programme

Estates Projects

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
WARWICKSHIRE ESTATE:																				
1 Stuart Ross House - OCC Building	56	90	-	-	-	240	-	-	-	-	330	-	(274)	225	274	-	-	-	-	330
2 Atherstone SNT Office	(29)	-	-	15.0	-	(14)	-	-	-	-	1	-	(29)	-	29	-	-	-	-	1
3 Stratford Police Station & Courts	749	1,945	55	147	-	-	(1,400)	-	-	-	747	-	2	-	2	-	-	-	-	747
4 Bedworth Police Station	103	-	-	44	-	64	-	-	-	-	108	-	(5)	-	5	-	-	-	-	108
5 Rugby Police Station & Courts	72	-	-	50	-	(50)	-	-	-	72	72	-	0	-	53	-	0	-	-	72
6 Warwickshire Police Estate - Unallocated	-	150	-	-	-	(149)	-	-	-	-	1	-	(1)	1,501	1,501	1,500	1,500	1,500	1,500	7,501
7 Head Quarters - Leek Wootton	496	2,602	(1,498)	1,823	-	(25)	(1,250)	(470)	-	-	1,182	-	(686)	154	686	-	-	-	-	1,182
8 TOTAL WARWICKSHIRE ESTATE:	1,446	4,787	(1,443)	2,079	-	66	(2,650)	(470)	-	72	2,440	-	(994)	1,827	2,494	1,500	1,500	1,500	1,500	9,940

Notes:

- Row 1 SRH - prayer room, solar panels and data room cooling due to on-prem ICT build.
- Row3 Stratford – toilets, boilers and windows replacement / enhancement. Potential for courts development.
- Row 4 Bedworth – toilets, kitchens, gym, dog kennels and gates replacement / enhancement.
- Row 5 Rugby – Probation area enhancement. Courts development to house Safety Camera Partnership. Resolve heating and cooling issues
- Row 7 HQ – Roof replacement Woodcote House, 60s block Woodcote House

PROTECT MANAGEMENT

Capital Programme cont...

Evolve & Empower Programmes

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 AIM - HOSTING ENVIRONMENTAL SERVICES (HES)	1,198.416	50.0	(50.0)	110.9	-	-	1,060	345	-	71	1,586	-	(388)	-	-	-	-	-	-	1,198
2 AIM - BUSINESS APPLICATION SERVICES (BAS)	3,108.7	1,650.0	(1,650.0)	1,701.6	-	-	798	406	-	-	2,905	-	204	-	-	-	-	-	-	3,109
3 AIM-SHARED APPLICATION SVCS (SAS)	872	121.9	(121.9)	541.6	-	-	(33)	628	-	-	1,137	-	(265)	0	-	-	-	-	-	872
4 AIM - OCC APPLICATION SERVICES (OAS)	1,158.7	346.0	(346.0)	638.0	-	-	573	153	-	-	1,364	-	(205)	0	-	-	-	-	-	1,159
5 AIM - INFRASTRUCTURE & NETWORK SERVICES (INS)	1,191.6	980.0	(980.0)	1,053.8	100	-	(154)	317	-	-	1,317	-	(125)	0	-	-	-	-	-	1,192
6 EVOLVE - TRANSFORMATION TEAM	4,136.4	1,741.2	(1,741.2)	1,921.2	1,505	-	1,603	-	-	-	5,029	-	(893)	0	-	-	-	-	-	4,136
7 EVOLVE - DIGITAL SERVICE EQUIPMENT (FSN/SCW)	1,355.4	100.0	(100.0)	159.7	80	-	840	-	-	-	1,080	-	275	0	-	-	-	-	-	1,355
8 EVOLVE - FORENSICS TRANSITION - PROTECTIVE SERVICES	282.2	-	-	-	(237)	-	572	-	-	-	335	-	(53)	0	-	-	-	-	-	282
9 EVOLVE - TRANSACTIONAL SERVICES	321.7	2,000.0	(2,000.0)	2,043.6	(645)	-	(898)	-	-	-	500.0	-	(178)	0	-	-	-	-	-	322
10 EVOLVE Contingency	-	263.9	(263.9)	195.8	742	-	(196)	-	-	-	742	-	(742)	-	742	-	-	-	-	742
11 EMPOWER	-	-	-	-	-	-	-	-	-	-	0	-	-	-	1,628	-	-	-	-	1,628.0
12 TOTAL	13,624.7	7,252.9	(7,252.9)	8,366.2	1,545	-	4,165	1,848	-	71.0	15,995	-	(2,370)	0	2,370	-	-	-	-	15,995

PROTECT MANAGEMENT

Capital Programme cont...

ICT Projects

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 WARKS OCC - STUART ROSS HOUSE ICT FIT-OUT	-	-	-	66		(66)					-	-	-	-	-	-	-	-	-	-
2 BODY WORN VIDEO (II) - SPECIALS	-	-	-	2			(2)				-	-	-	-	-	-	-	-	-	-
3 HR SYSTEM - ORIGIN UPGRADE	24	-	-	-					24		24	-	(0)	372	372					396.0
4 EMERGENCY SERVICES NETWORK (ESN)	-	164	(164)	364			(346)				18	-	(18)	-	18	1,387	1,195	-	-	2,600
5 AIRWAVE REPLACEMENT EQUIP -	15	-	-	46							46	-	(31)	35.9	31					46
6 ICT UNALLOCATED	-	-	-	-							-	-	-	-	-	-	356	1,000	1,000	2,356
7 ANPR FIXED SITES	-	-	-	6							6	-	(6)	-	6					6
8 DATA NETWORK REPLACEMENT RED FLAG	-	-	-	11			(11)				-	-	-	-	-					-
9 ORIGIN - UPGRADES & ENHANCEMENTS	-	-	-	4			(4)				-	-	-	-	-					-
10 BUSINESS OBJECT	-	-	-	1			(1)				-	-	-	-	-					-
11 TOTAL	39	164	(164.3)	501	-	(66)	(365)		24	-	94	0.0	(55)	407.6	427	1,387	1,551	1,000	1,000	5,404

PROTECT MANAGEMENT

Capital Programme cont...

ICT Replacement Programme incl. desktop and devices

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 DESKTOP REPLACEMENT & GROWTH	2	178	-	66			(109)	(134)			2	-	0	-	0	187	196	206	218	810
2 MOBILE DEVICES	33	461	-	2			(206)	(183)			74	-	(41)	-	41	484	254	170	1,232	2,213
3 SOFTWARE UPGRADES	-	40	-	-				(40)			-	-	-	-	-	-	-	-	-	-
4 DEVICE REPLACEMENT UNALLOCATED	-	50	-	-				(50)			-	-	-	-	-	312	15	25	427	778
5 NEW RECRUITS SET-UP - I.T. COSTS	36	101	-	-				(58)			43	-	(7)	100	107	106	111	116	123	599
6 ALLIANCE SEPARATION - I.T. COSTS	41	50	-	-							50	-	(9)	-	9	-	-	-	-	50
7 REPL PRINTERS AND SCANNERS	-	10	-	-				(10)			-	-	-	-	-	-	-	-	-	-
8 SERVER	-	40	-	-				(40)			-	-	-	-	-	-	-	-	-	-
9 NETWORK	5	40	-	-				(33)			7	-	(2)	-	2	-	-	-	-	7
10 SAN/BACKUP INFRASTRUCTURE	-	60	-	-				(60)			-	-	-	-	-	-	-	-	-	-
11 TOTAL	117	1,029	-	68	-	-	(314)	(608)	-	-	175	0.0	(58)	100	158	1,088	576	517	2,000	4,456

PROTECT MANAGEMENT

Capital Programme cont...

Vehicle Programme

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
VEHICLE REPLACEMENTS:																				
1 VEHICLES PURCHASE	554	1,386	-			-	(554)	(250)	-	8	590	-	(36)	1,300	1,306	1,407	1,443	1,204	1,204	7,118
2 GENERAL PURPOSE CARS	62	363	(363)	581				(500)			81	-	(19)	-						62
3 VEHICLE REPLACEMENTS - TOTAL	616	1,749	(363)	581	-	-	(554)	(750)	-	8	671	-	(55)	1,300	1,306	1,407	1,443	1,204	1,204	7,180

Equipment

Plant & Equipment

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
	CAPITAL COSTS DELIVERED 31st Mar'22	Original MTFP Budget 2021-22 (26.01.21)	Deducted Estimated Slippage included in MTFP	Add Actual 2020-21 Slippage	PCC Additional EVOLVE Budget Decisions 2021-22	Allocation of Funding Envelopes - transfers	Transfer forecasted underspends at Qtr1 to EVOLVE	Transfer forecasted underspends at period 5 to EVOLVE	Budgets Accelerated from future years	RCCO's, External Funding and Reserves agreed Qtr2,3,4	Revised Working Budget 2021-22	2021-22 Variance overspend (underspend)	2021-22 Variance acceleration (slippage)	Warks Police 2022-23 Total budget per MTFP Jan'22	Warks Police 2022-23 Revised budget actual 21-22 slippage	Warks Police 2023-24 Total budget per MTFP Jan'22	Warks Police 2024-25 Total budget per MTFP Jan'22	Warks Police 2025-26 Total budget per MTFP Jan'22	Warks Police 2026-27 Total budget per MTFP Jan'22	Total MTFP 2021-22 to 2026-27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
OTHER CAPITAL PROJECTS:																				
1 OTHER EQUIPMENT	-	500	-	-		(194)	(281)	(20)			4	-	(4.4)	254.0	204.0	300.0	300.0	300.0	300.0	1,404.0
2 CCTV CUSTODY SUITES	90	-	-	-		154					154	-	(63.7)	-	63.7	-	-	-	-	153.7
3 REGIONAL MOTORWAY ANPR CAMERAS - REFCUS PAYMENT - HIGHWAYS ENGLAND	-	-	-	-		19					19	-	(19.1)	-	19.1	-	-	-	-	19.1
4 TELEMATICS	-	-	-	-		-					-	-	0.0	-	50.0	-	-	-	-	50.0
5 VERICOM ACCELEROMETERS	6	-	-	-							-	6.0	0.0	-	0.0	-	-	-	-	6.0
6 CRIME TECH CAPITAL EQUIPMENT	34	-	-	-		22					44	-	9.2	(3.2)	-	3.2	-	-	-	37.6
7 TOTAL	130	500	0	0	0	0	(281)	(20)	0	22	221	(3.2)	(90.5)	254.0	340.1	300.0	300.0	300.0	300.0	1,670.5