

PCC & Chief Constable Meeting 14 February 2023
Executive Board 16 February 2023

MONEY MATTERS – Q3 (Up to 31 December 2022) 2022/23

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1. INTRODUCTION

- 1.1 This report sets out the forecast outturn position for financial year 2022/23 ending on 31 March 2023. The report includes accrued income and expenditure as well as commitments up to 31 December 2022 (Q3), which was used to inform budget holder's forecasts forecast outturn. The budget holder is responsible for forecasting outturn, 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 report is based on the governance arrangements in place for 2022/23, which is primarily determined by the statutory relationship of the PCC and Chief Constable. Table 3.1 shows the Vetting Unit, including the National Commercial Vetting Service (NCVS) and Warwickshire Road Safety Unit (WRSU), the operational arm of the Safer Roads Partnership (SRP), separately as these operate as trading accounts.
- 1.3 Under the Good and Balanced Budget protocol the Chief Constable is required to manage income and expenditure within budget without the need to rely on reserves to support day to day policing. The PCC has prudently set aside reserves for specific risks, which are outside of day-to-day operations. Whilst actions are taken to mitigate risks reserves may be used to finance variations in income and expenditure across the following areas without the Chief Constable breaching the protocol:
- Pay in the event of higher than budgeted (unfunded) pay awards
 - Income Shortfall – Mutual Aid
 - Operations - Exceptional events
 - Pensions and redundancies, including the McCloud remedy
 - Insurance costs and legal claims
 - National Commercial Vetting Service (NCVS) for business disruption
 - Safer Roads Partnership (SRP)
- 1.4 The report contains the following:
- Section 2 Recommendations
 - Section 3 2022/23 Revenue Budget Executive Summary
 - Section 4 2022/23 Revenue Budget Detailed Analysis
 - Section 5 Capital Programme position for 2022/23 and plans up to 2026/27
 - Section 6 Reserves

2. RECOMMENDATIONS

2.1 The PCC is asked to note the contents of this report and the recommendations set out below. There are no new Q3 recommendations to be approved.

2.2 Q2 Recommendations (updated for Q3 figures)

- **Earmarked Reserves (Capital)**

- i) Transfer any increase in the bottom-line underspend, after other transfers to and from reserves **to** the Infrastructure Reserve (capital), which at Q3 stands at £1.486m. This will help to provide a balanced funding position over the medium term and reduce the reliance on borrowing.
- ii) Transfer £0.275m **from** the Safer Roads Reserve to meet the one-off set up costs of the Warwickshire Road Safety Unit (WRSU) at Rugby.

2.3 Q1 Recommendations

- **Virements & Revenue Contributions to Capital**

- iii) That the NCVS income budget is increased by £1.500m and that this is offset by a corresponding increase in the capital financing budget, (revenue contributions). This establishes a link between NCVS income and capital funding, on an ongoing basis, or for as long as NCVS achieve income targets and manage cost.
- iv) Due to the need to identify sources of finance to fund the capital programme and considering the revenue position set out in table 3.1 and the capital expenditure set out in Section 5 of the report, a further £1.000m of revenue contributions are made available to fund the capital programme.

- **Earmarked Reserve (Capital)**

- i) The £0.774m Infrastructure Reserve is transferred **to** fund capital expenditure, in line with the purpose for which the reserve was created.
- ii) £0.192m is transferred from the Sustainability Reserve to finance initiatives that meet the PCC's sustainability criteria.

- **Earmarked Reserves (Revenue)**

- i) Due to the increased scale of the NCVS business that £0.200m is transferred **to** the NCVS reserve to mitigate the risk of potential disruption to the business.

2.4 Listed above are virements and transfers to and from reserves, which require PCC approval. A number of these concern financing capital expenditure, please note that Table 5.2 (Section 5) will, on 31 March 2023, form the statutory determinations for funding capital expenditure and will include other sources of funding, such as sales receipts, S.106 monies and borrowing, in line with the Treasury Management strategy.

PROTECT MANAGEMENT

REVENUE BUDGET: EXECUTIVE SUMMARY

Table 3.1 2022/23 Forecast Outturn as of 31 December 2022 (Q3)

	Budget	Budget Adjust	Revised Budget	Actual & Commitments	Forecast	Variance	Previous Forecast	Forecast Change
	£m	£m	£m	£m	£m	£m	£m	£m
Government Grant (Core Funding)	(64.255)	0.000	(64.255)	(48.191)	(64.255)	0.000	(64.255)	0.000
Council Tax Precept	(57.134)	0.000	(57.134)	(39.994)	(57.134)	0.000	(57.134)	0.000
Total Funding / Net Budget Requirement	(121.389)	0.000	(121.389)	(88.185)	(121.389)	0.000	(121.389)	0.000
Police Officers Pay	60.490	(0.275)	60.215	43.249	58.547	(1.668)	58.583	(0.036)
Police Officer Overtime	2.021	0.168	2.189	2.845	3.844	1.655	3.790	0.054
Police Staff Pay	25.858	(0.067)	25.791	18.079	23.951	(1.840)	23.994	(0.043)
Police Staff Overtime	0.291	(0.023)	0.268	0.281	0.370	0.102	0.350	0.020
PCSO Pay	3.130	0.000	3.130	1.776	2.328	(0.802)	2.280	0.048
Police Pensions	1.530	0.000	1.530	1.224	1.786	0.256	1.686	0.100
Other Employee Expenses	0.838	0.006	0.844	0.731	0.947	0.103	0.954	(0.007)
Premises	3.364	0.000	3.364	3.208	3.317	(0.047)	3.604	(0.287)
Transport	2.833	0.004	2.837	2.831	3.031	0.194	2.854	0.177
Supplies and Services	13.330	0.108	13.438	13.857	13.666	0.228	13.442	0.224
Third Party Payments	8.474	0.401	8.875	9.566	9.672	0.797	9.728	(0.056)
Capital Financing	5.176	1.610	6.786	7.675	7.792	1.006	7.786	0.006
Gross Expenditure	127.335	1.932	129.267	105.322	129.251	(0.016)	129.051	0.200
Income	(7.183)	(0.298)	(7.481)	(5.013)	(10.068)	(2.587)	(9.936)	(0.132)
Vetting Unit								
Expenditure	2.248	0.401	2.649	2.134	2.855	0.206	2.820	0.035
Income	(3.779)	(1.901)	(5.680)	(3.705)	(4.910)	0.770	(4.810)	(0.100)
Total Vetting Unit	(1.531)	(1.500)	(3.031)	(1.571)	(2.055)	0.976	(1.990)	(0.065)
Total Force	118.621	0.134	118.755	98.738	117.128	(1.627)	117.125	0.003
Police & Crime Commissioner								
OPCC	1.166	(0.000)	1.166	1.015	1.135	(0.031)	0.991	0.144
PCC - Road Safety Initiatives	0.250	0.000	0.250	0.070	0.085	(0.165)	0.070	0.015
PCC - Commissioners Grant Scheme	1.652	(0.134)	1.518	2.246	1.431	(0.087)	1.610	(0.179)
Total PCC	3.068	(0.134)	2.934	3.331	2.651	(0.283)	2.671	(0.020)
Net PCC & Force / Expenditure / Variance	121.689	0.000	121.689	102.069	119.779	(1.910)	119.796	(0.017)
Warwickshire Road Safety Unit (WRSU)								
Expenditure	1.490	0.000	1.490	1.748	2.534	1.044	2.537	(0.003)
Income	(1.740)	0.000	(1.740)	(1.300)	(2.497)	(0.757)	(2.501)	0.004
Total WRSU	(0.250)	0.000	(0.250)	0.448	0.037	0.287	0.036	0.001
TOTAL	121.439	0.000	121.439	102.517	119.816	(1.623)	119.832	(0.016)
Budget Contribution to/(from) Reserves	(0.050)	0.000	(0.050)	(14.332)	1.573	1.623	1.557	0.016
Budget Contribution to/(from) Reserves								
Budget & Transformation Reserve	0.000	0.000	0.000		(0.000)	(0.000)		
Investment in Infrastructure Reserve	0.000	0.000	0.000		1.486	1.486		
Sustainability Reserve	0.200	0.000	0.200		0.200	0.000		
National Vetting Service Reserve	0.000	0.000	0.000		0.200	0.200		
PCC Reserve	0.000	0.000	0.000		0.059	0.059		
Safer Roads Reserve (PCC agreed transfer)	(0.250)	0.000	(0.250)		(0.085)	0.165		
Safer Roads Reserve Operating Balance	0.000	0.000	0.000		(0.287)	(0.287)		
Net Transfer To Reserves	(0.050)	0.000	(0.050)		1.573	1.623		

PROTECT MANAGEMENT

- 3.1 The following is a summary and explanation of the significant and cross cutting issues that affects financial performance and the associated risks. Section 2 sets out the recommendations because of the financial performance.
- 3.2 Table 3.1 summarises the forecast outturn position 2022/23 for the PCC and Chief Constable as follows. Net expenditure, after income, is forecast to be **£119.816m** (Q2 £120.534m & 2021/22 £112.846m), which is **£1.573m** (Q2 £0.855m & 2021/22 £2.424m) less than the **£121.389m** (2021/22 £115.270m) core funding, consisting of government grant, and precept. The £1.573m consists of agreed (budgeted) transfers to and from reserves, shown in Table 3.1 (green section) as well as other budget variations explained in this report. Section 6 sets out and explains the reserves in more detail, they can be summarised as follows.
- 3.3 The PCC agreed, when setting the budget, **to** transfer £0.200m to a Sustainability Reserve to meet the one-off costs of environmental initiatives and to draw £0.250m **from** Safer Roads Partnership (SRP) Reserve for the PCC's road safety initiatives, which is a net budgeted transfer **from** reserves of £0.050m. However, the PCC will now only draw down £0.085m from the SRP Reserve.
- 3.4 The WRSU has relocated from Consul Road to Rugby Police Station. The one-off costs (property and ICT) of the move are £0.275m, which accounts for most of the net £0.287m WRSU overspend. It was agreed at Q2 to meet this from the SRP Reserve. The WRSU expenditure has reduced since Q2 because the vans will be delivered after 31 March 2023.
- 3.5 It was agreed at Q2 that the balance of the underspend is transferred to the Infrastructure Reserve to fund capital expenditure in 2023/24, thereby reducing the borrowing requirement. At Q3 the surplus stands at £1.485m. The net underspend is chiefly down too lower than anticipated pay costs and additional income, which is explained further here.
- 3.6 Police pay is forecast to underspend by £1.668m (Q2 underspend £1.481m). The reason for this is the number of officers at the start of the financial year was less than that assumed in the budget establishment. This was due to officers, who had achieved 30 years' service choosing to retire before the 31 March 2022. A further 23 officers left in the first half of 2022/23. Whilst recruitment plans have been adjusted the number of officers doesn't pick up until the last quarter, which has minimal impact on the forecast as the underspend was 'banked' in the first six months. The figures include the police officer pay award and the employer's NI Levy implemented on 1 April 2022, the latter was withdrawn on the 4 November 2022.
- 3.7 The Force is forecast to exceed 1,100 officers (PUP Headcount target) by the 31 March 2023. If the Force can achieve 1,120 officers, we will receive an additional £20,000 per officer of Home Office PUP Grant to assist with recruitment costs. This is worth potentially £0.400m, which is built into the income forecast and contributes to the additional income received over and above the budget.
- 3.8 In the unlikely event that the Force has a PUP headcount of less than 1,100 officers on the 31 March 2023 we will incur a significant reduction in the PUP grant. The maximum exposure is £1.4m including the loss of the £0.400m additional PUP grant. In response we have planned to be over the PUP target on 31 March 2023, which will mean we will start 2023/24 over the baseline PUP target and 1,100 officer establishment.

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- 3.9 The Home Office will require forces to maintain PUP Target figures in 2023/24, however, the criteria for the PUP Grant are not yet published. Therefore, we have had to recruit to run over the PUP target of 1,100 officers throughout 2023/24, which has increased the budget requirement. At the same time, the penalties for not maintaining officer numbers at the PUP target have increased because the amount of budget attributable to the ring-fenced grant has increased.
- 3.10 The uplift in the number of police officers, over four years, was made possible by the PCC's investment as well as government funding under the PUP initiative. Over the next couple of years new officers will gain experience and be better enabled through digital services applications, automation and self-service so as to be more productive and efficient. This, combined approach to increase capacity and capability, will improve performance.
- 3.11 The forecast underspend in police staff and PCSO pay continue to increase. Both include the effect of the police staff pay award, which mirrors the £1,902 awarded to police officers as well as the removal of the NI Levy. Staff pay is now forecast to underspend by £1.840m. This is principally down to challenges in recruiting, especially in the first six months of the year. It is anticipated that we will enter 2023/24 with higher vacancies and this was reflected in the 2023/24 budget.
- 3.12 PCSOs pay is forecast to be underspend by £0.802m. This is the result of focusing on police officer recruitment and cancelling the January 2023 intake combined with PCSOs turnover, including those who have successfully becoming police officers.
- 3.13 Operationally it is a challenging year. In addition to providing mutual aid to events, including the Commonwealth Games and Operation London Bridge the Force was required to police Kingsbury Oil terminal and HS2 sites, where there was protestor activity. The Force has incurred significant overtime costs and some third-party expenditure, including accommodation for officers from other forces. Police overtime is forecast to overspend by £1.655m.
- 3.14 Whilst the costs of supporting major events in other forces areas is reimbursed through the mutual aid the costs related to Kingsbury and HS2 primarily fall to the Force to meet, they currently exceeding £0.600m. Whilst this can be met from the bottom-line Kingsbury and HS2 are ongoing operations with the potential for further protestor activity. Therefore, when the criteria for Special Grant have been met, consideration will be given to applying for Home Office for financial support.
- 3.15 In recent years we have, in Money Matters, explained the journey the Force was on to transition out of the collaboration with West Mercia Police and, through the Evolve Programme, build contemporary, compliant and resilient ICT infrastructure onto which we have migrated our existing applications.
- 3.16 To ensure a safe transition to the new ICT infrastructure West Mercia Police agreed to provide a backup to the ICT network between 1 April and 30 June 2022. This was an extension to the S.22 agreement, provided at a cost £0.569m and included in Third Party Payments in Table 3.1. accounting for the majority of the £0.797m overspend. As it stands this can be met from underspends elsewhere in the ICT/DS budget. We have now fully transitioned out of the hosted arrangements with West Mercia Police.

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- 3.17 The next phase of our journey, through the EMPOWER programme, is to leverage the investment in ICT (**EMPOWER - Tech**), maximise the potential of the workforce (**EMPOWER - People**) and ensure our buildings are safe and operationally fit for purpose (**EMPOWER - Place**). A £0.500m budget was set aside in revenue on a temporary basis to pump prime the EMPOWER project team.
- 3.18 The EMPOWER Tech and Place workstreams may cost up to an additional £6.5m and £7.5m (capital) respectively over the next three to five years with an extra £1.0m to £1.5m ongoing net revenue commitment. This is over and above the PCC's existing 2022/23 Budget & Medium-Term Financial Plan (MTFP).
- 3.19 There is an urgency to push on with the EMPOWER – Tech programme, to reap the return on the investment in the ICT infrastructure. Therefore, the PCC, in Q1, approved up to an additional £2.858m of capital expenditure in 2022/23, financed using the income generated by the NCVS, reserves, the underspend and S.106 money, this does not create an additional pressure on the approved budget and MTFP (See recommendations in Section 2).
- 3.20 It was agreed that the year one EMPOWER – Place capital costs could be met from the capital budget of £2.932m, whilst the maintenance backlog was assessed. The capital programme, including the EMPOWER Programme is set out in section 5.
- 3.21 Additional financing, over and above that contained in the MTFP, required to meet the EMPOWER Tech and Place proposals, was quantified by the Chief Constable through the 2023/24 business planning process and included in the PCC's proposed 2023/24 Budget and MTFP, which will be agreed in February 2023.
- 3.22 In the Q1 report the PCC decided to increase the NCVS income budget by £1.500m and use this to offset a corresponding increase in the capital financing budget (Direct Revenue Financing). This establishes a link between NCVS income and capital funding for as long as the NCVS continues to generate a surplus. Assuming this is sustainable it provides an ongoing source of funds, which contributes to a balanced and sustainable position where borrowing is affordable and prudent.
- 3.23 It was necessary to identify an alternative source of capital finance because, in recent years, government (capital) grant has declined. At the same time, we have successfully scaled up the NCVS and established it on a commercial footing to the extent that the income has exceeded that which was originally planned. It is a sound strategy to link income to one-off discretionary capital expenditure and dial up and down the capital programme in line with NCVS income.
- 3.24 To further offset borrowing in 2022/23 the PCC approved in Q1 £1.000m of one-off direct revenue funding to finance the capital programme. This appears as an overspend on the capital financing line of Table 3.1 and is made possible because of the net underspend. The £1.000m represents revenue contributions that the Force would have made to fund the capital programme over the previous two years but was unable to do so due to the one-off costs of transition and transformation. The total direct financing in 2022/23 is £3.6m including contributions from the WRSU for costs of moving to Consul Road, which exceeds the target of £3.0m as set out in the long-term financial strategy.

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- 3.25 Turning to the NCVS, the level of income anticipated in 2022/23 is £4.910m, which is less than that which was forecast earlier in the year. This is because the NCVS closed to new business for a fixed period of six weeks to allow the backlog of applications to be reduced. At the same time the forecast income was adjusted to reflect the number of vets that will be delivered rather than invoiced on or before the 31 March 2023. However, the NCVS is still generating a £2.055m surplus, which exceeds the ex-Chief Constable's original target of £1.500m.
- 3.26 It was difficult to escape the requirement to make savings in recent years. The MTFP identified a £3.0m gap between core funding and operating expenditure over the next five years. Therefore, the EMPOWER People workstream was tasked to recommend options to save between £1.0m and £3.0m. However, the Chief Constable has decided not to take these savings at this time and to build the policing model and shift pattern from within the existing budget. Should savings be required those identified by EMPOWER - People can be taken later. This is justified by the in-year underspend, on this occasion to have taken savings early would have been inappropriate and negatively impacted on policing.
- 3.27 £4.7m was taken out of the budget on 1 April 2021, therefore, there is no immediate need to make savings. It is planned that any change in the business will be achieved from natural wastage without the need for redundancies.
- 3.28 It is anticipated the £3.0m gap will be bridged by a range of measures including funding officer costs associated with policing our roads and improving road safety from the WRSU income rather than accumulating reserves. Part will come from the investment in ICT/DS, automation and self-service, which will improve productivity, efficiency and performance and part from choices around investment and cost. These savings will be identified in phases, over the next three years, under the governance of the DCC and building on the formation of a new Directorate responsible for ICT/DS, Information Assurance and A&SI.
- 3.29 To conclude, the underspend on pay and additional income has allowed more revenue financing to be directed to support the capital programme, either directly or at a later date through reserves, which has reduced the need to borrow.
- 3.30 However, the pay underspends are temporary. Once achieved the officer headcount of 1,100 under the PUP will need to be sustained after 1 April 2023, which will increase pay costs. Whilst staff and PCSO vacancies have been built into the 2023/24 budget it is important to policing these posts are filled
- 3.31 Looking ahead, there is a great deal of uncertainty surrounding the economy over the next year. Currently we are facing inflationary cost pressures, both in pay and goods and services. The recent Home Office Police Funding Settlement continues to fund the PUP, however, there are penalties for not maintaining officer numbers. Whilst providing flexibilities for the PCC to increase the precept by £15 in 2023/24 this continues the trend of passing the burden of meeting standstill and investment costs onto the PCC. The settlement also focuses on productivity and efficiency as a means to balancing the budget as well as developing a commercial approach.
- 3.32 It is important the PCC and Chief Constable deliver a financial strategy and MTFP, which is affordable, sustainable and resilient (reserves), which factors in the risk that the current challenges pose and which in turn supports the delivery of the Police and Crime plan, policing model and underlying strategies.

4. REVENUE BUDGET DETAILED ANALYSIS

- 4.1 The following provides a detailed explanation of variations across the categories of activity contained in Table 3.1.
- 4.2 Police Officer Pay – underspend £1.668m (Q2 underspend £1.481m Q1 underspend £0.722m / 2021/22 overspend £0.514m)**
- 4.3 Police pay makes up 50% of the budget, therefore, significant effort goes into building the budget, incorporating the pay award, increases in officer numbers, turnover and the changing workforce demographic. Inflation and increments our biggest standstill pressure in the MTFP. Because inflation is higher and the potential range of future pay awards has widened, combined with the changing makeup of the workforce, the risk that the reality deviates from the assumptions increases.
- 4.4 Due to the unit cost of police officers the forecast is sensitive to small changes in the assumptions. As a benchmark plus or minus £0.500m or 1% is a reasonable bandwidth for planning purposes, however this year we have exceed this.
- 4.5 Whilst we remain on target to pass our PUP target the police pay budget is underspend, this is despite a higher than anticipated pay award. The reason for this is we started the year 25 full time equivalent officers under that which we budgeted for. This increased to 100 below the budgeted strength at the midpoint of the financial year and only exceeds the budgeted establishment at the end of the year.
- 4.6 In 2021/22 police pay was overspent, which was due to officers reaching 30 years' service but not retiring as anticipated. At the time we commented that this was a timing issue, and the majority of these officers retired before the 31 March 2022, which may be a response to changes in the pension scheme.
- 4.7 There are significant penalties for failing to reach the PUP target headcount. In fact, we plan to recruit 20 officers over the PUP target for which we will receive up to £0.400m additional PUP grant. Achieving the PUP target by the 31 March 2023 and maintaining office numbers during 2023/24 is a home Office imperative it is also critical to delivering the EMPOWER – People policing model.
- 4.8 Whilst the increase in officer numbers is welcome in the short-term front line operational resilience remains a challenge because a number of officers at PC rank are inexperienced. Therefore, in specialist or hard to recruit to roles and in recognition of the loss of experienced officers through retirement, the Force has transferred in officers with specific skills from other forces.
- 4.9 The pay award was agreed at £1,902 flat rate, across all pay points, applicable from 1 September 2022. The Force will receive a share of the £70.0m funding provided by the Home Office to partially meet the cost of the pay award in 2022/23, which will be paid via a specific grant. Whilst the Home Office settlement provides funding in 2023/24 this is incorporated into the PUP ring-fenced grant. Without permanent core funding the pay award is a pressure in the MTFP.
- 4.10 The 2023 pay award is uncertain, negotiations will commence later in the year. No doubt the final agreement will reflect settlements in other professions, which are currently taking industrial action.

- 4.11 Police Officer Overtime – overspend £1.655m (Q2 overspend £1.673m, Q1 overspend £1.628m / 2021/22 overspend £1.242m)**
- 4.12 Police overtime was overspent in each of the two previous years. By its very nature overtime is, to a degree, unpredictable as the force responds to incidents when they occur. It is these events, in the main, which have led to the overspend.
- 4.13 The most significant operation is to police the environmental protests at Kingsbury Oil terminal, the cost of which is currently in excess of £0.484m (overtime). There is potential for further protests, however the timing and extent of any disruption is unpredictable as protestors adapt their behaviour. Whilst the force is meeting these costs from the underspend the PCC has written to the Home Office to explore the potential for a Special Grant claim once the grant criteria are met.
- 4.14 By contrast costs of policing events in other force areas is recovered through mutual aid arrangements. For example, the Commonwealth Games and Operation London Bridge. The force budgets for £0.250m of mutual aid related overtime. The total forecast spend in 2022/23 is £0.304m reflecting the unusually busy year. This is mirrored in the income forecast.
- 4.15 Under the operational direction and control of the Chief Constable £0.500m of targeted one-off additional activity was authorised with the aim of tackling crime and reducing harm (Operation Rockhampton). £0.265m of this is overtime, which will show as an overspend against the budget, met from additional income.
- 4.16 Finally £0.500m was spent on Local Policing patrols to maintain visibility and operational resilience, including bank holiday cover, and undertaking investigations and covering vacancies in Protective Services. Whilst the overspend on ‘core’ overtime appears to be a recurring theme it may change once we are up to 1,100 fully operational officers and the recommendations from the EMPOWER – People programme are implemented. The position will be monitored but is not recognised as a pressure in the MTFP.
- 4.17 Police Staff Pay – underspend £1.840m (Q2 underspend £1.630m, Q1 underspend £1.009m /2021/22 underspend £0.484 after £0.735m payment to Worcestershire Pension Fund for PPL liability)**
- 4.18 The main reason for the underspend is the challenging recruitment market. This not confined to specific areas or roles and reflects the experience across other organisations. Specialist skilled staff can command higher salaries and people are more willing and able to move between employers and are able to work remotely.
- 4.19 The Force was 60 full time equivalent staff members below establishment on 1 April 2022, (10% of the workforce). In response the Force implemented a range of measures to recruit and retain staff, especially in ICT/DS, which has improved the position. However, it is anticipated that there will still be higher vacancies at the end of the financial year, therefore, the 2023/24 budget was adjusted accordingly.
- 4.20 It is important these posts are recruited to support operational policing. In recognition of the level of vacancies some areas of business are able to use consultants or contractors in the short-term to fill gaps in service. Later in the report, under supplies and services you will see an overspend of £0.733m relating ICT/DS and estates.

- 4.21 Police Staff Overtime – overspend £0.102m (Q2 overspend £0.082m, Q1 overspend £0.031m /2021/22 On Budget)**
- 4.22 It was necessary to cover vacancies, for example in the OCC. Therefore, the overspend met from the underspend on staff pay. Some overtime is incurred to support policing operations, or directed as part of Operation Rockhampton, both of which are met from the additional income.
- 4.23 PCSO Pay – underspend £0.802m (Q2 underspend £0.778m, Q1 underspend £0.390m / 2021/22 underspend £0.310m)**
- 4.24 There are currently 25 vacant PCSO posts, which has steadily increased during the year despite recruitment in August. Recruitment activity was focused on police officers to meet the PUP target, as a consequence the January 2023 intake of PCSOs was cancelled. Turnover of PCSOs is high and some PCOs will be recruited as police officers further reducing the headcount.
- 4.25 Police Pensions – overspend £0.256m (Q2 overspend £0.158m, Q1 overspend £0.160m / 2021/22 overspend £0.062m)**
- 4.26 We are now expecting 7 officers to retire on the grounds of ill health in 2022/23 which is 3 higher than budgeted for and the long-term average of 4 officers p.a. This could rise to a total of 9 officers by 31 March 2023. This pressure is met from underspends elsewhere and is backed by the Pension & Redundancy Reserve. At this is viewed as an exception rather than a new norm.
- 4.27 Other Employee Expenses – overspend £0.103m (Q2 overspend £0.111m, Q1 overspend £0.051m / 2021/22 overspend £0.344m)**
- 4.28 The majority of the overspend consists of a range of small variations, including vaccinations, conference expenses, education sponsorship and redundancy costs.
- 4.29 £0.035m relates to the relocation mileage claimed by Operational Control Centre (OCC) staff travelling to SRH following the move from Leek Wootton. This will be met from the underspend on casual and essential user mileage from within the Transport budget. The move was to take place in 2021/22 and the relocation mileage budget was reduced in 2022/23 in accordance with the MTFP
- 4.30 We reported last year an overspend on external training and that a Training Panel was established under the ACC Local Policing to look at the demand and prioritisation of training against the available budget. We are pleased to report that this is having the desired effect and there is no repeat of the overspend in this year. A more thorough investigation of Learning & Development will be undertaken as part of an extended EMPOWER People phase II review.
- 4.31 Premises – underspend £0.047m (Q2 overspend £0.240m, Q1 overspend £0.168m (2021/22 underspend £0.101m)**
- 4.32 The shift from an overspend to underspend is a result of a £0.339m rates refund following a revaluation of Leek Wootton, which was backed dated five years. This is an ongoing annual reduction in the rates of £0.070m and follows rates refund on Bedworth Police Station worth £0.053m.

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- 4.33 A further £0.145m underspend relates to utilities. This is one-off, which will be more than overtaken by price increases in 2023. Finally, to complete the favourable variances, £0.101m was recovered from the WRSU for premises charges following the teams move into Rugby Police Station.
- 4.34 As the headline figures show these underspends and windfalls have been more than offset by cost pressures elsewhere. Due to challenges in recruiting staff to the Estates Team a decision was taken to appoint contractors to undertake planned and reactive maintenance work, the cost of which is some £0.235m over the budget. This will become a permanent arrangement in 2023/24 and the staff pay budget will be transferred to premises. There are £0.100m of additional cleaning and waste disposal costs. These are picked up as inflation pressure in the budget process.
- 4.37 Finally there are some one-off variations for pieces of work including property valuations and design fees which are revenue costs rather than capital expenditure. Also, the Chief Constable has authorised, under Operational Rockhampton, the redecoration of Greys Mallory at an estimated cost of £0.090m.
- 4.38 Transport – overspend £0.194m (Q2 overspend £0.017m, Q1 underspend £0.018m /2021/22 underspend £0.337m)**
- 4.39 There is a £0.074m underspend on the casual and essential user mileage budget because of adopting more agile working and utilising technology. This budget was used to fund OCC relocation mileage in 2022/23 and removed in 2023/24 (saving), where it will be used to partially meet inflation costs associated with operating the fleet. Further provision has been made in the 2023/24 Budget for inflation costs over and above that which can be met from savings.
- 4.40 The overspend relates to several issues the most significant being £0.193m of fuel costs following a significant increase in prices over the last year. The remainder of the overspend is made up of, £0.025m repairs, £0.041m insurance and £0.010m tyres. The amount spent on parts is likely to increase once supply difficulties ease and this makes no provision for any increase in the fleet size. However, the cost of vehicle insurance is concerning and now stands at £0.635m, which is a 22% increase year on year. Under work lead by Blue Light Commercial insurance, including vehicle insurance, will be reviewed with a view to identifying and taking actions to improve matters. Finally coming back to repairs and serving under the CFM contract this is due for renewal 2023 where we would hope to better align the contract to the Forces requirements.
- 4.41 Supplies & Services – overspend £0.228m (Q2 overspend £0.003m, Q1 underspend £0.019m /2021/22 overspend £0.205m)**
- 4.42 Supplies and services is the biggest non-pay budget and contains a range of diverse goods and services, therefore, often variations consist of a myriad of variations against budget.
- 4.43 There is an underspend of £0.879m in ICT/DS, including infrastructure hardware, software, licenses, telephone calls and line rentals following migration to the new ICT infrastructure.

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- 4.44 These budgets were redirected to meet the reconfigured EMPOWER Tech operating model, including consideration of the EMPOWER – Tech business case as part of the 2023/24 Budget & MTFP process. In this year, the opportunity was taken to recruit consultants to carry out ICT/DS work, for example decommissioning old equipment, at a cost of £0.678m.
- 4.45 Some budgets have not been spent for example the £0.163m of the business growth allocation. It was decided that business cases would be reviewed by Change Board during the year and monies allocated as approval was given. The 2022/23 business growth budget was fully allocated in 2023/24.
- 4.46 A further £0.117m of the forecast underspend relates to money set aside for implementing the McCloud remedy. Whilst the Force has picked up some costs in the data gathering phase the bulk of these will fall in 2023/24 when the remedy is implemented. These underspends can support one-off overspends elsewhere.
- 4.47 Overspends is a mixed bag and can to an extent be attributable to inflation and these are picked up in the 2023/24 Budget process, whereas some may be related to a change in activity. These pressures include £0.432m of insurance premiums, custody contract, legal costs and expert advisors. The insurance and custody contract costs are inflationary; however, the legal costs relate to supporting a public enquiry, they are one-off and are recovered (income). £0.205m relates to Protective Services investigation related costs, doctors' fees and training (firearms), a further £0.054m to venue hire for awards ceremonies, which is not budgeted for. Whereas some £0.100m is related to the accelerated recruitment of officers.
- 4.48 Third Party Payments overspend £0.797m (Q2 overspend £0.853m, Q1 overspend £0.874m (2021/22 overspend £0.991m)**
- 4.49 £0.536m of the forecast overspend relates to the backup ICT network provided by West Mercia Police from 1 April to 30 June 2022. This ensured a safe switch over from the hosted ICT network to the Warwickshire network.
- 4.50 Also included in the third-party payments is the forecast overspend of £0.215m on policing Kingsbury Oil terminal protests. These are mutual aid costs where we pay other forces for deploying officers to our area.
- 4.51 The remainder of the overspend relates to the fact we were notified of increases in Home Office charges, (Police Live), after the budget was set, an overspend of £0.062m. This is incorporated into the 2023/24 Budget as an unavoidable pressure. There is a £0.57m overspend on the National Police Air Support (NPAS), however the contract is under review for 2023/24. £0.066m relates to ROCU although this may change before 31 March 2023 and £0.072m to the local ESN team which will be curtailed in 2023/24 awaiting a reset of the ESN project.
- 4.52 In contrast there is a further underspend on £0.078m related to ICT, which needs to be considered alongside the position reported under supplies and services. There is a lot of activity to refine services and contracts following transition of the ICT infrastructure and until such time as a business-as-usual budget is fully worked through we will expect to see in year variations across distinct categories of spend.
- 4.53 Finally we received a £0.125m credit under the S.22 agreement for forensic services with West Midlands Police, which is related to 2021/22

4.54 Capital Financing – overspend £1.006m (Q2, overspend £1.000, Q1 overspend £1.000m 2021/22 overspend £0.330m)

4.55 The overspend is following the PCC approved a one-off £1.000m revenue contribution to finance the 2022/23 capital programme. This is possible due to the net underspend and reduces the 2022/23 borrowing requirement.

4.56 The 2022/23 budget sets aside £0.433m of planned revenue contributions to capital, which marks the start in terms of identifying a sustainable long-term source of capital financing from revenue.

4.57 As set out in the recommendations in Section 2 the PCC approved (Q1) an increase in the direct revenue financing of capital expenditure of £1.500m. which is matched by a corresponding increase in the NCVS income budget. The £1.933m (£0.433m plus £1.500m) of direct revenue financing will be on a permanent basis and goes some way towards reaching the £3.0m target and achieving an affordable and prudent balance between revenue and borrowing.

4.58 If required these contributions can be reduced to balance the budget, albeit this may increase revenue costs of financing borrowing over the life of the MTFP.

4.59 In addition the Minimum Revenue Provision (MRP) is underspent in 2022/23 by £0.322m as a consequence of coming in under the Evolve capital budget in 2021/22. Therefore, this one-off underspend is also directed towards financing capital. MRP is the statutory prescribed minimum amount set aside in revenue to repay debt.

4.60 The total 2022/23 revenue contributions to capital, ongoing and one-off, are £3.625m (£1.933m plus £1.000m plus £0.322m) plus a further £0.370m of one-off revenue contribution to capital related to the NCVS and WRSU.

4.61 Income – Over Achievement of £2.587m (Q2 over achievement £2.344m, Q1 £01.671m, 2021/22 over achievement £1.671m)

4.62 The force has had an exceptional year in terms of the amount of mutual aid provided to other Forces for local and national operations, including providing support to West Midlands Police to police the Commonwealth Games and the Met Police to assist with the state funeral of Her Majesty Queen Elizabeth II (Operation London Bridge). Whilst the budget was adjusted for the Commonwealth Games a further £0.287m of income was received, which relates to reimbursement of expenditure incurred elsewhere in the report.

4.63 Whilst some degree of mutual aid is predictable, the Force continues to receive various items of one-off funding. For example, £0.525m for ROCU operations in recognition of activities to disrupt serious organised crime. This activity has already taken place, however there was no guarantee that costs would be reimbursed. This is similar to 2021/22 but it will be the last year that this money will be available.

4.64 In addition we will receive a share of the £70m funding the Home Office has made available to forces to partially fund the cost of the police pay award. This will be a specific grant in 2022/23 and is estimated at £0.480m.

- 4.65 At this time we anticipate recruiting 20 officers over the PUP target. This is in response to the second invitation from the Home Office to all forces asking if they could over recruit against their PUP targets for the benefit of policing nationally. The Home Office reviewed all the bids and allocated a further 10 additional officers to Warwickshire making 20 in total. If we are successful then this will attract additional grant of £20,000 per officer, which is a total of £0.400m for all 20 officers.
- 4.66 Neither the additional grant nor the main PUP grant will be paid until after the end of the financial year when an assessment of performance against the PUP criteria will be made. If targets missed only a proportion of the grant will be paid as follows:
- a) Up to 74.99% of total recruitment target met – 0% grant funding released
 - b) 75% - 84.99% of your total recruitment target met – **up to 30%** grant funding released
 - c) 85% - 94.99% of your total recruitment target met – **up to 60%** grant funding released
 - d) 95% - 99.99% of your total recruitment target met – **up to 90%** grant funding released
 - e) 100% of your total recruitment target met – **up to 100%** grant funding released.
- 4.67 The maximum risk exposure for Warwickshire police through the PUP grant is estimated to be £1.4m including the additional grant for the 20 officers.
- 4.68 Finally there is a series of favourable variations on a range of income types. Which includes the DBS vetting income recovery £0.217m, protective services grants £0.129m, legal costs of supporting a public enquiry, vehicle recovery £0.091m, abnormal loads escort (HS2) £0.100m and secondments including funding for a Chief Inspector to carry out work on the firearms licensing portfolio on behalf of the Chief Constable (who is the national lead) £0.105m. These are one-off and related to costs being incurred elsewhere in the budget.
- 4.69 National Commercial Vetting Service (NCVS) operating budget negative variation £0.976m (Q2 negative £1.041m, Q1 positive £0.200m).**
- 4.70 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, whilst covering the commercial and policing risks in line with the business plan and operating model.
- 4.71 This NVCS developed under the Chief Constable's role as national lead for vetting including vetting staff 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 at a fair cost. Therefore, the income budget was increased by £1.500m from 2020/21 to 2022/23.
- 4.72 In fact the demand and income has exceeded that which was originally planned. Therefore, in recognition of this the PCC increased the income budget by a further £1.500m, which is used to offset a corresponding increase in the capital financing budget. This establishes a link between NCVS income and capital funding and provides £1.500m to finance the capital programme. Any additional surplus is used to support the revenue budget, avoiding the need to make savings. It is important the differential between income and cost is maintained.

- 4.73 Whilst the NCVS budget shows an adverse variance of £0.976m the income exceeds operating costs by £2.055m. The budget variation is a result of the income not being as much as anticipated and increased staff costs. The NCVS was closed to new business for six weeks in the Autumn to allow the team to reduce the backlog, which built up because of the success of the business expansion. Also, the income forecast has also been reviewed so that it better reflects the number of vets of be completed in 2022/23 rather than the applications received.
- 4.74 The backlog is now reduced. Any future growth will only be undertaken after the NCVS is stabilised. Meeting our service level agreements and ensuring high standards is paramount over and above generating income.
- 4.75 OPCC Operational budget underspend £0.283m (Q2 underspend £0.63m, Q1 underspend £0.211m, 2021/22 underspend £0.067m)**
- 4.76 The underspend is made up of road safety initiatives £0.165m, which is a consequence of only requiring £0.085m from the SRP Reserve as opposed to the £0.250m agreed in the original budget. The remainder of the underspend relates to OPCC operational costs including pay and less than anticipated allocations under the PCC Grant Scheme.
- 4.77 Warwickshire Road Safety Unit (WRSU) operating budget negative variation £0.287m (Q2 negative £0.415m, Q1 positive £0.052m).**
- 4.78 The WRSU is in the process of implementing recommendations contained in the business case to reduce the number of people killed and seriously injured on our roads by improving driver behaviour.
- 4.79 As part of this plan upfront investment is required in people, ICT, buildings and vehicles. The WRSU completed a move from Consul Road to Rugby Police Station in the summer. Over the next couple of years, the benefit of the investment, changes to systems, greater use of automation and self-service, a review of operating procedures and increases in the workforce will allow the WRSU to process more of the safety camera triggers.
- 4.80 Through an increased number of speeding offences processed and drivers being educated the aim is driver behaviour will improve and our roads will be safer for all road users. This achieves a balance between education and enforcement.
- 4.81 The WRSU will pay for the full cost of operating the WRSU, including meeting overheads and making a contribution to the replenishment of assets. Any further surplus will meet the costs of officers who are policing our roads, rather than directed to the Safer Roads Partnership Reserve. This forms part of the financial strategy to deal with the increased costs of a standstill budget.
- 4.82 The WRSU will continue to undertake roads safety initiatives for and in conjunction with the PCC, however, these costs will be meet by the WRSU rather than the PCC's community safety fund.
- 4.83 Of the £0.287m variation £0.275m relates to the WRSU revenue contributions to pay for one-off capital costs of the move to Rugby Police Station. The £0.287m shortfall is met from the SRP Reserve in line with an earlier decision.

5. CAPITAL PROGRAMME 2022/23 TO 2026/27

5.1 Table 5.1 provides a summary of the 2022/23 forecast capital expenditure, to 31 March 2023, 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 draft 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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered 31st Dec 22	2022/23 Commitments	Total Capital Committed 31st Dec 22	Quarter 3 Forecast Outturn 2022/23 31st Dec 22	2022/23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration)	Warks Police 2022/23 Qtr 3 (slippage) to 2023/24	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	Warks Police 2027/28 Total budget Acceleration Only	Total 2022-23 to 2027/28
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 ESTATES PROJECTS	1,827	667	438	2,932	1,103	2,374	3,477	3,475	543	(540)	-	960	1,500	1,500	1,500	-	8,935
2 ICT EVOLVE PROJECT	-	813	-	813	603	109	712	515	(298)	-	-	-	-	-	-	-	515
3 ICT EMPOWER	-	1,627	-	1,627	1,208	2,815	4,023	3,648	2,021	(667)	225	1,545	1,551	799	799	(201)	8,141
4 ICT NATIONAL PROJECTS	-	18	65	83	53	-	53	86	3	-	250	132	-	-	118	-	336
5 ICT PROJECTS	408	1	68	477	310	388	698	703	226	-	210	210	-	-	-	-	913
6 ICT REPLACEMENTS	100	59	72	231	360	645	1,004	1,079	848	(470)	-	888	306	517	2,000	-	4,790
7 ICT & TRANSFORMATION PROJECTS - TOTAL	508	2,518	205	3,231	2,533	3,957	6,490	6,031	2,800	(1,137)	685	2,775	1,857	1,316	2,917	(201)	14,695
8 VEHICLE REPLACEMENTS	1,300	6	-	1,306	331	1,406	1,736	1,004	(302)	-	302	1,709	1,443	1,204	1,204	-	6,564
9 PLANT AND EQUIPMENT	254	84	-	338	52	64	115	85	(253)	-	253	553	300	300	300	-	1,538
10 TOTAL	3,889	3,275	643	7,806	4,019	7,800	11,818	10,595	2,789	(1,677)	1,240	5,997	5,100	4,320	5,921	(201)	31,732

5.2 Appendix 1 contains a more detailed analysis of the capital projects summarised in table 5.1. and explained in the following.

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- 5.3 Table 5.1 column 8 shows the forecast investment in assets; buildings, ICT/DS, vehicles and plant & equipment, to be **£10.595m** (Q2 £10.623m / Q1 £10.691m) compared to a revised working budget of **£7.806m** shown in column 4.
- 5.4 The revised budget includes £3.275m slippage from 2021/22, which is set out in Table 5.1 column 2 and summarised below:
- £0.813m relates to the Evolve Programme contingency, which provides for minor residual works post go live on the ICT infrastructure,
 - £1.705m is the underspend on the Evolve Programme, which was retained and moved into 2022/23 to provide for further investment in ICT/.DS through the EMPOWER – Tech Programme,
 - £0.667m consists of estates works largely at Leek Wootton which was not completed in 2021/22 and was moved into 2022/23; and
 - £0.090m of this is made up of vehicles and plant and equipment.
- 5.5 The revised budget also includes £0.643m of funded adjustments, which is set out in Table 5.1 column 3 and summarised below:
- £0.246m move of the WRSU from Counsel Road to Rugby Police Station,
 - £0.029m devices for WRSU,
 - £0.027m Laptops for NCVS,
 - £0.065m National Police Coordination Centre development of Mercury, which manages police resources and mutual aid for major events and civil emergencies,
 - £0.192m for one-off projects and purchases that satisfy the sustainability criteria and funded from the Sustainability Reserve,
 - £0.068m Scout software for NCVS met from revenue contributions,
 - £0.016m for laptops for new recruits; and
- 5.6 The adjustments listed above has reduced since Q2 for the following reasons:
- The three camera vehicles for the WRSU will be delivered in 2023/24,
 - ICT systems relating to National Law Enforcement Data programme (NLEDS) and Photo at Roadside (PARS) rescheduled for 2023/24,

- 5.7 Column 9 shows a **£2.789m** variation between the forecast expenditure (£10.568m) and the revised budget (£7.779m) made up of:
- £0.543m relates to estates work accelerated from 2023/24 (£0.540m) and a small underspend of £3,000. The acceleration is made up of various movements in the capital programme because of the timing of projects changing as the availability of contractors, plant, equipment and materials, is established. This is especially the case in 2022/23. However, it is encouraging that it was possible bring projects forward to compensate for those rescheduled to a later date. This keeps activity and expenditure at the planned level and ensures a smooth flow of work. The Estates Programme forecast is to spend £3.475m.
 - £2.800m relates to ICT/DS covering a complex range of projects. It was possible to complete the outstanding Evolve work within the carry forward budget, which has resulted in a £0.298m underspend. £3.098m relates to the EMPOWER – Tech Programme. The initial investment of £2.858m was agreed by the PCC in Q1, however, as discovery work has taken place the precise timing of projects was refined, with some delay due to setbacks in recruitment. As a result, £0.212m is removed from the estimate cost compared to the original plan (saving) and £0.685m was rescheduled to take place in 2023/24, which is shown in column 11. Therefore, the opportunity was taken to bring forward elements of the Axon project £0.667m and £0.470m of replacement devices to equip officers and staff with the latest technology earlier. This is in the £2.800m programme spend and shown as a separate note in column 10.
 - £0.302m of vehicles will not be delivered in 2022/23 due to worldwide and local issues in the supply chain. For select purchases we have stepped outside of the Blue Light Commercial framework with mixed success. The forecast expenditure on new vehicles is £1.004m.
 - £0.253m of plant and equipment, which relates to body armour replacement will now be delivered in 2023/24. Further slippage concerns the resourcing of vehicle telematics and contractual issues surrounding CCTV in custody suites.
- 5.8 Future years shown in columns 12 to 16 have been adjusted for acceleration and slippage. Column 16 was added to capture the ICT device replacement acceleration which was reprofiled over several years.
- 5.9 It is important to continue to invest in ICT/DS to maintain the infrastructure and avoid the accumulation of a ‘technical debt’, which is where ICT infrastructure deteriorates and manifests in poor performance and weak cyber security. It is also important to build on the NEP compliant platform, design contemporary applications using Power Bi and embrace national policing applications and ICT products where this is appropriate and delivers value for money. This is time critical as ICT infrastructure depreciates quickly, whilst policing and digital services evolve at pace.
- 5.10 However, the programme needs to progress, whilst retaining the flexibility to adapt the programme in line with available resources. Progress also depends on being able to recruit appropriately skilled people in a competitive market, which we have seen is a risk.

- 5.11 Earlier in the report we explained how revenue funding can be redirected to supporting the EMPOWER Tech workstream in both this year, from the underspend, and future years from revenue supported by NCVS income. At the foot of Table 5.2 we can see how this funding is applied to meet the costs of the EMPOWER – Tech programme.
- 5.12 This means there is no short-term impact on the MTFP or a request for additional resources to support EMPOWER – Tech in year one. The year two EMPOWER – Tech and the estates programme will be assessed as part of the 2023/24 budget process.
- 5.13 Table 5.2 sets out the funding for the 2022/23 capital programme. The objective is to have an affordable and sustainable capital programme with a level of borrowing that complies with the statutory Prudential Code. The underlying issue, which we are seeking to address in the MTFP, is the lack of sustainable capital funding as an alternative to borrowing. The aim being to fund short life assets, with a useful economic life of under ten years, such as ICT and vehicles through Direct Revenue Financing and to borrow for long life assets (buildings). This achieves a balanced funding profile that produces an appropriate spread of borrowing, which does not place an unacceptable burden on the revenue budget b.

Table 5.2 Capital Financing 2022/23

Source of funding:	Q3 Proposed £m	MTFP February 2022
Original Budget		
Capital Receipts	2.437	2.437
Revenue Contributions – General (on-going)	0.433	0.433
Internal Borrowing	1.019	1.070
TOTAL: ORIGINAL BUDGET	3.889	3.940
Slippage		
Capital Receipts	1.689	0.000
Revenue Contributions – 2022/23 (one-off)	1.000	0.000
S.106	0.105	0.000
Internal Borrowing	0.481	0.745
TOTAL: SLIPPAGE	3.275	0.745
Budget Adjustment		
Revenue Contributions - WRSU	0.275	0.000
Reserves - Sustainability	0.192	0.000
Revenue Contributions – Vetting	0.095	0.000
S.106	0.081	0.000
TOTAL: BUDGET ADJUSTMENTS	0.643	0.000
EMPOWER - Tech		
Revenue Contributions – NCVS Income	1.500	0.000
Revenue Contributions – MRP Underspend	0.322	0.000
Reserves – Infrastructure	0.774	0.000
S.106	0.192	0.000
TOTAL: EMPOWER - TECH	2.788	0.000
TOTAL	10.595	4.685

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- 5.14 Table 5.2 contains in total over £3.0m of revenue contributions, including £1.500m of revenue contributions supported by the NCVS income stream. The beauty of this is repeatable in future years, providing the NCVS continues to generate a surplus. Should this not be the case the capital expenditure can be adjusted to match the available resources.
- 5.15 An emerging risk is the impact which inflation may have on the buying power of the Capital Programme. Both ICT/DS and buildings costs are increasing, however so too are borrowing costs. This may constrain the capital programme and/or require a greater commitment from revenue to finance increasing costs. The capital programme is assessed annually against the underlying strategies and for the effect of inflation.

6. RESERVES

6.1 Table 6.1 sets out the opening and closing balances and movements in reserves:

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10
	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24
	Closing Balance	Closing Balance	Closing Balance	MTFP Feb 2022 Transfers Between Reserves	MTFP Feb 2022 Revenue Budgeted Transfers	In Year Approvals - Transfer to Finance Capital Programme	In Year Approvals to/from Revenue (Outturn)	Forecast Closing Balance	Proposed MTFP Feb 2023 Transfers Between Reserves	Forecast Opening Balance
				+/-	+/-	+/-	+/-		+/-	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
General Reserves	5.000	5.000	6.000					6.000		6.000
Budget & Transformation	1.707	2.103	3.477	-0.100				3.377	0.781	4.158
Pay Reserve	0.000	0.000	0.000	0.500				0.500		0.500
Transformation - Empower	9.538	1.378	0.000					0.000		0.000
Infrastructure	1.166	1.051	0.774			-0.774	1.486	1.486		1.486
Pensions & Redundancy	0.400	0.500	0.900	-0.400				0.500		0.500
Insurance & Legal	0.300	0.253	0.500					0.500		0.500
Income	0.500	0.000	0.250					0.250		0.250
Operational	0.500	0.299	0.500					0.500		0.500
Sustainability Reserve	0.000	0.000	0.000		0.200	-0.192		0.008	-0.008	0.000
PCC Grants and Initiatives	0.300	0.300	0.300				0.059	0.359		0.359
National Commercial Vetting Service	0.000	0.573	0.573				0.200	0.773	-0.773	0.000
Safer Roads	1.589	1.231	1.032		-0.250		-0.122	0.660		0.660
Earmarked Reserves	16.000	7.688	8.306	0.000	-0.050	-0.966	1.623	8.913	0.000	8.913
Total Reserves	21.000	12.688	14.306	0.000	-0.050	-0.966	1.623	14.913	0.000	14.913

- Column 1 - 2019/20 closing balances as set out in the 2019/20 Statement of Accounts,
- Column 2 - 2020/21 closing balances as set out in the 2020/22 Statement of Accounts,
- Column 3 - 2021/22 closing balances as set out in the 2021/22 (draft) Statement of Accounts,
- Column 4 - 2022/23 transfers between reserves as set out in the PCC's 2022/23 budget & MTFP,
- Column 5 - 2022/23 budgeted transfer to and from reserves agreed in the PCC's 2022/23 Budget & MTFP,
- Column 6 - 2022/23 transfers to finance the capital programme,
- Column 7 - 2022/23 transfers to and from reserves,
- Column 8 - 2022/23 Forecast closing balance
- Column 9 - 2023/24 Proposed transfers between reserves
- Column 10 - 2023/24 Proposed Opening Balances

PROTECT MANAGEMENT

- 6.2 Table 6.1 normally includes forecast closing balances for each reserve up to 2026/27. These are removed until the PCC's 2023/24 Budget is approved.
- 6.3 With regard to reserves the Force is in a better position than anticipated as at the 31 March 2022, which is attributed to taking £4.7m of savings out of the budget on 1 April 2021 and avoiding the need to draw down on reserves.
- 6.4 The £6.000m of General Reserves exists to meet significant operational incidents if Home Office Special Grant was not forthcoming for net expenditure over and above the threshold of 1% of core funding. If used, the General Reserve would require replenishing over an appropriate period. The Home Office have tightened up on the criteria to access Special Grant, increasing the likelihood that the General Grant is used. At this time, the General Reserves is carrying the risk associated with policing environmental protests.
- 6.5 Earmarked reserves are held to meet one-off revenue costs and mitigate specific risks in the short-term, such as a shortfall in income. Should these risks materialise then the balances shown in Table 6.1 could be lower. If the purpose for which a reserve was held is no longer relevant, then the balance will be transferred to another reserve or drawn down to supplement the revenue budget and deliver one-off targeted initiatives.
- 6.6 The PCC, as part of the 2022/23 budget, made transfers between reserves as shown in column 4 of Table 6.1. to create a reserve to meet the cost of the pay award in the event this was higher than 3%. Because of the police pay and staff settlement it is anticipated that this will be drawn down in 2023/24. To make this possible the Pension & Redundancy reserve is reduced to £0.500m, which in turn is linked to the intention to meet any changes to the business from natural wastage and thereby avoiding the need for redundancies.
- 6.7 The PCC also included in the 2022/23 Budget a transfer of £0.250m from the SRP Reserve to meet the costs of road safety initiatives. Only £0.085m of this is now required whilst a further £0.287m is needed to meet the costs of the WRSU move to Rugby Police Station. The total draw down from the SRP Reserve is £0.372m, shown in columns 5 and 7.
- 6.8 the PCC create a £0.200m Sustainability Reserve, as part of the 2022/23 Budget, to meet the costs of environmentally friendly sustainable initiatives. It is likely this will be used in 2022/23 and directed to projects contained in the capital programme. The creation and use of this reserve is shown in columns 5 and 6.
- 6.9 Consistent to the preceding sections of this report it is recommended that £0.774m of the Infrastructure Reserve is used to finance the capital programme in 2022/23. This is in line with the purpose of the reserve and is shown in column 6.
- 6.10 It is recommended that a further £1.486m is directed from the revenue budget underspend to the Infrastructure Reserve for use in future years to fund short life assets within the capital programme. This shown in column 7.
- 6.11 As a consequence of the increased scale of the NCVS it is recommended that a further £0.200m is transferred to the NCVS Reserve from the revenue operating surplus. This reserve partially mitigates the risk arising from disruption to the business, a fall in income or exit costs. This is shown on column 7.

- 6.12 The Budget & Transformation reserve is set aside to meet any adverse impact on funding from changes to the grant funding formula, adverse settlements or lower than anticipated precept income because of the uncertainty in the economy. Used in this way it will provide a glide path until such time as the Force can make savings and adjust to the revised funding position. It can also be used to support one-off revenue transformation costs arising say from the EMPOWER Programme or other discrete one-off items.
- 6.13 It is proposed in the 2023/24 Budget that the NCVS Reserve is transferred to the Budget Transformation Reserve, which is set out in column 9.
- 6.14 The PCC Grants and Initiatives reserve is used to manage any balance between years and the timing of projects taking place in the community. Therefore £0.059m was transferred to the reserve based on the latest projections.
- 6.15 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, except for those items set out in Section 1.
- 6.16 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 yet not excessive levels of reserves to meet the 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.

Keep Free

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
	Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr 3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleration Only	Total MTFP 2022-23 to 2026/27
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	Warwickshire Police Estate - non-site specific		-		-	-	-	-	-	-			1,500	1,500	1,500	1,500		6,000
2	Atherstone SNT Office	-	30	-	30	(4)	0	(4)	(4)	(34)			-	-	-	-	-	(4)
3	Bedworth Boiler Replacement	295	-	-	295	-	508	508	507	212			-	-	-	-	-	507
4	Estates Wide - BMS remote access and control improvements	-	50	65	115	-	61	61	115	-			-	-	-	-	-	115
5	Leomington - CCTV Works	250	-	-	250	-	156	156	200	(50)			-	-	-	-	-	200
6	Leomington - Custody Works	70	-	-	70	-	-	-	-	(70)			-	-	-	-	-	-
7	Leek Wootton North Lodge renovations (exterior works)	-	70	-	70	-	8	8	70	-			-	-	-	-	-	70
8	Leek Wootton Workshop Roof	-	142	-	142	143	-	143	143	1			-	-	-	-	-	143
9	Nuneaton - Custody Works	120		-	120	-	-	-	-	(120)			-	-	-	-	-	-
10	SRH - replacement air conditioning/ air conditioning changes	68	22	-	90	3	-	3	50	(40)			-	-	-	-	-	50
11	Stratford Boiler Replacement	227	-	-	227	-	-	-	-	(227)			-	-	-	-	-	-
12	Secure Cabinets	12	-	-	12	3	9	12	11	(1)			-	-	-	-	-	11
13	SRH EV Charging Points	-	-	40	40	-	2	2	20	(20)			-	-	-	-	-	20
14	SRH Solar Panels	-	-	87	87	138	-	138	140	53			-	-	-	-	-	140
15	Stratford Welfare (Toilets/Showers/Kitchen)	85	98	-	183	200	-	200	200	17			-	-	-	-	-	200
16	Woodcote House Belltower	339	-	-	339	-	16	16	-	(339)			-	-	-	-	-	-
17	Woodcote House Roof	-	-	-	-	-	-	-	50	50			-	-	-	-	-	50
18	Bedworth Police Station	15	5	-	20	8	-	8	8	(12)			-	-	-	-	-	8
19	Head Quarters - Leek Wootton	98	215	-	313	191	126	317	183	(130)			-	-	-	-	-	183
20	Stuart Ross House - OCC Building	156	27	-	183	189	10	199	197	14			-	-	-	-	-	197
21	Rugby Police Station & Courts	62	10	246	318	323	48	371	374	56			-	-	-	-	-	374
22	Stratford Police Station & Courts	30	(2)	-	28	(128)	635	508	379	351			-	-	-	-	-	379
23	Estate Wides - Fire Doors	-	-	-	-	-	82	82	82	82			-	-	-	-	-	82
24	60s Block Roof & Windows	-	-	-	-	37	712	750	750	750	(540)		(540)	-	-	-	-	210
25	Greys Mallory - redecoration and replacement flooring	-	-	-	-	-	-	-	-	0			-	-	-	-	-	-
	TOTAL WARWICKSHIRE ESTATE:	1,827	667	438	2,932	1,103	2,374	3,477	3,475	543	(540)	-	960	1,500	1,500	1,500	-	8,935

PROTECT MANAGEMENT

Capital Programme cont...

Evolve 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
	Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr 3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleration Only	Total MTFP 2022-23 to 2026/27
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	AIM - HOSTING ENVIRONMENTAL SERVICES (HES)	-	-	-	-	63	15	78	-	-	-	-	-	-	-	-	-	-
2	AIM - BUSINESS APPLICATION SERVICES (BAS)	-	-	-	-	51	16	68	-	-	-	-	-	-	-	-	-	-
3	AIM-SHARED APPLICATION SVCS (SAS)	-	-	-	-	68	35	102	-	-	-	-	-	-	-	-	-	-
4	AIM - OCC APPLICATION SERVICES (OAS)	-	-	-	-	(103)	0	(103)	-	-	-	-	-	-	-	-	-	-
5	AIM - INFRASTRUCTURE & NETWORK SERVICES (INS)	-	-	-	-	27	42	69	-	-	-	-	-	-	-	-	-	-
6	EVOLVE - TRANSFORMATION TEAM	-	-	-	-	475	-	475	-	-	-	-	-	-	-	-	-	-
7	EVOLVE - DIGITAL SERVICE EQUIPMENT (FSN/SCW)	-	-	-	-	31	-	31	-	-	-	-	-	-	-	-	-	-
8	EVOLVE - FORENSICS TRANSITION - PROTECTIVE SERVICES	-	-	-	-	(8)	-	(8)	-	-	-	-	-	-	-	-	-	-
9	EVOLVE - TRANSACTIONAL SERVICES	-	-	-	-	(0)	-	(0)	-	-	-	-	-	-	-	-	-	-
10	EVOLVE - Contingency	-	813	-	813	-	-	-	515	(298)	-	-	-	-	-	-	-	515
11	ICT EVOLVE - TOTAL	-	813	-	813	603	109	712	515	(298)	-	-	-	-	-	-	-	515

PROTECT MANAGEMENT
ICT/Digital Services – EMPOWER – Tech & Projects and National 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	
	Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleratio n Only	Total MTFP 2022-23 to 2026/27	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
	ICT EMPOWER																		
1	EMPOWER - TRANSFORMATION TEAM	-	1,627	-	1,627	24	773	797	893	(734)			1,387	1,551	1,000	1,000		5,831	
2	AXON	-	-	-	-	11	1,561	1,572	861	861	(667)		(67)		(201)	(201)	(201)	191	
3	TRANSFORMATION PROJECTS	-	-	-	-	119	200	319	399	399		225	225	-	-	-	-	624	
4	INFRASTRUCTURE & NETWORK RESILIANCE	-	-	-	-	482	1	482	497	497			-	-	-	-	-	497	
5	APPLICATION FINALISATION	-	-	-	-	198	190	388	393	393			-	-	-	-	-	393	
6	AZURE VIRTUAL DESKTOP (AVD/ROCU)	-	-	-	-	29	-	29	30	30			-	-	-	-	-	30	
7	OCC UPGRADES	-	-	-	-	340	90	430	575	575			-	-	-	-	-	575	
8	EMERGENCY SERVICES NETWORK (ESN)	-	-	-	-	5	-	5	-	-			-	-	-	-	-	-	
9	ICT EMPOWER -TOTAL	-	1,627	-	1,627	1,208	2,815	4,023	3,648	2,021	-	667	225	1,545	1,551	799	799	(201)	8,141
										2,021									
	ICT NATIONAL PROJECTS																		
10	NIAMS	-	-	-	-	9	0	9	9	9			-	-	-	-	-	9	
11	NLEDS/PARS	-	-	-	-	1	0	1	1	1		132	132	-	-	-	-	133	
12	EMERGENCY SERVICES NETWORK	-	18	-	18	5	0	5	5	-	13	118	-	-	-	118	-	123	
13	LECN	-	-	-	-	6	0	6	6	6			-	-	-	-	-	6	
14	NPOCC/MERCURY	-	-	65	65	32	0	32	65	-			-	-	-	-	-	65	
15	ICT NATIONAL PROJECTS -TOTAL	-	18	65	83	53	-	53	86	3	-	250	132	-	-	118	-	336	

PROTECT MANAGEMENT

Capital Programme cont...

ICT Projects and 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
	Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr 3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleration Only	Total MTFP 2022-23 to 2026/27
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	ICT PROJECTS																	
1	ATHENA - HR LOADER	-	-	-	-	2	-	2	4.0	4			-	-	-	-	-	4
2	ATHENA UPGRADE	-	-	-	-	1	-	1	-	-		40	40	-	-	-	-	40
3	INVESTIGATIVE SOFTWARE - CHORUS/CSAS	-	-	-	-	1	-	1	8	8		5	5	-	-	-	-	13
4	LAWFUL BUSINESS MONITORING SOFTWARE	-	-	-	-	10	-	10	45	45			-	-	-	-	-	45
5	LONGARM (INTEL)	-	-	-	-	67	-	67	67	67			-	-	-	-	-	67
6	HR SYSTEM - ORIGIN UPGRADE	372	-	-	372	192	388	580	454	82		75	75	-	-	-	-	529
7	CLAIMS MANAGEMENT SYSTEM	-	-	-	-	-	-	-	-	-		50	50	-	-	-	-	50
8	OCCUPATIONAL HEALTH SYSTEM	-	-	-	-	-	-	-	-	-		40	40	-	-	-	-	40
9	AIRWAVE REPLACEMENT EQUIP -	36	(5)	-	31	9	-	9	9	(22)			-	-	-	-	-	9
10	ANPR FIXED SITES	-	6	-	6	28	-	28	48	42			-	-	-	-	-	48
11	SCOUTING (TO BE FUNDED BY VETTING)	-	-	68	68	6	-	6	68	-								68
12	ICT PROJECTS - TOTAL	408	1	68	477	310	388	698	703	226	-	210	210	-	-	-	-	913
										226								
	ICT REPLACEMENTS																	
13	DESKTOP REPLACEMENT & GROWTH	-	-	-	-	0	2	2	10	10			187	196	206	218	-	818
14	MOBILE DEVICES	-	41	56	97	58	621	678	754	657			484	254	170	1,232	-	2,893
15	MOBILE DEVICES BUDGET ACCELERATION	-	-	-	-	-	-	-	-	-	(470)		(200)	(270)			-	(470)
16	Non-specific device replacement budget	-	-	-	-	-	-	-	-	-			312	15	25	427	-	778
17	NEW RECRUITS SET-UP - I.T. COSTS	100	7	16	123	278	22	300	317	194			106	111	116	123	-	773
18	ALLIANCE SEPARATION - I.T. COSTS	-	9	-	9	24	-	24	-	22	31		-	-	-	-	-	(22)
19	SERVER	-	-	-	-	-	-	-	9	9			-	-	-	-	-	9
20	NETWORK	-	2	-	2	-	-	-	6	4			-	-	-	-	-	6
21	SAN/BACKUP INFRASTRUCTURE	-	-	-	-	-	-	-	5	5			-	-	-	-	-	5
22	ICT REPLACEMENTS - TOTAL	100	59	72	231	360	645	1,004	1,079	848	(470)		888	306	517	2,000	-	4,790

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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr 3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleration Only	Total MTFP 2022-23 to 2026/27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 VEHICLES PURCHASE	1,300	6		1,306	331	1,406	1,736	1,004	(302)		302	1,709	1,443	1,204	1,204	-	6,564
VEHICLE REPLACEMENTS - TOTAL	1,300	6	-	1,306	331	1,406	1,736	1,004	-	302	302	1,709	1,443	1,204	1,204	-	6,564

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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Revised Budget 2022/23	Capital Costs Delivered December 2022	2022/23 Commitments	Total Capital Committed 30th December 2022	Quarter 3 Forecast Outturn 2022/23 31st December 2022	2022-23 Variance overspend (underspend)	Warks Police 2022/23 Qtr 3 (acceleration) to 2023/24	Warks Police 2022/23 Qtr 3 Slippage to 2023/24	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	Warks Police 2027/28 Budget Acceleration Only	Total MTFP 2022-23 to 2026/27
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
2 ANPR FIXED SITES	-	-	48	48	48	0	48	85	37			-	-	-	-	-	85
3 BODY ARMOUR REPLACEMENT -	-	-	50	50	-	-	-	-	(50)		139	139	-	-	-	-	139
4 TELEMATICS	-	-	50	50	-	-	-	-	(50)		50	50	-	-	-	-	50
5 OTHER EQUIPMENT	254	(8)	(148)	98	-	-	-	-	(98)			300	300	300	300	-	1,200
6 CCTV CUSTODY SUITES	-	64	-	64	0	64	64	-	(64)		64	64	-	-	-	-	64
7 REGIONAL MOTORWAY ANPR CAMERAS - REFCUS PAYMENT - HIGHWAYS ENGLAND	-	19	-	19	-	-	-	-	(19)			-	-	-	-	-	-
8 CRIME TECH CAPITAL EQUIPMENT	-	9	-	9	-	-	-	-	(9)			-	-	-	-	-	-
9 PROPERTY DISPOSAL COST	-	-	-	-	64	-	64	-	-			-	-	-	-	-	-
10 HOUSING SALES EXPENDITURE - costs excluded as offset against sale proceeds.	-	-	-	-	(60)	-	(60)	-	-			-	-	-	-	-	-
OTHER WARWICKSHIRE CAPITAL - TOTAL	254	84	-	338	52	64	115	85	(253)	-	253	553	300	300	300	-	1,538