

MONEY MATTERS – Outturn (Up to 31 March 2023) 2022/23**AUTHOR: Director of Finance****1. INTRODUCTION**

- 1.1 This report sets out the financial performance, actual expenditure and income against the budget, of the PCC and Chief Constable for the financial year 2022/23 ending on 31 March 2023. The report includes transactions on a full accruals' basis in accordance with accounting standards. Figures presented in this report are included in the PCC's & Chief Constable's statement of accounts. The budget holder is responsible for forecasting outturn during the year and ensuring that payments for goods and services are accounted for in the year they are delivered. In doing this they are supported by the Finance Business Partners who apply scrutiny, challenge and advice. Police, PCSO and Staff Pay is forecast and closedown, at year-end, centrally in conjunction with the HR Department and monitored during the year 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

2.0 RECOMMENDATIONS (OUTTURN)

2.1 In light of the revenue and capital outturn at the 31 March 2023, the PCC is asked to note the contents of this report and **approve** the following recommendations, which consolidates recommendations made during the year.

2.2 Capital Programme – Empower – Tech

- Increase the capital programme (budget) by £2.858m, over the MTFP, to commence the investment in ICT/DS Empower – Tech. Planned (budget) funding at Q1, when the decision was taken, and actual funding at year end, is set out in Table 5.3.

2.3 Virements (Budget Transfers)

- Increase the NCVS income budget by £1.500m, which is offset by a corresponding increase in the Direct Revenue financing (DRF) contributions to finance capital expenditure.

2.4 Direct Revenue Financing Contributions to Fund Capital Expenditure

- Make an additional £1.700m of DRF.

2.5 Earmarked Reserves (Capital)

- Transfer £0.774m from the Infrastructure Reserve to provide general funding to the capital programme.
- Transfer £0.200m from the Sustainability Reserve to finance (capital) initiatives that meet the PCC’s sustainability criteria.
- Transfer £0.014m from the Safer Roads Partnership (SRP) reserves to fund the purchase of a Yamaha R1 ABS motorbike for use by the WRSU.

2.6 Earmarked Reserves (Revenue)

- Transfer £0.980m revenue balance to the Infrastructure Reserve (capital)
- Transfer £0.360m to the Operational Reserves as a carry forward to meet Rockhampton and ‘Empowering You’ initiatives in 2023/24.
- Transfer £0.200m to NCVS Reserve to mitigate potential disruption to the business.
- Transfer £0.083m to the PCC Reserve, of which £0.014m will be applied to finance capital (as above) and the remainder is to fund grant allocations in 2023/24.
- Transfer £0.049m from the SRP Reserve to meet the net costs, after income, of the WRSU move from Counsel Road.

2.7 Dilapidations

- Transfer £0.046m from the Balance Sheet to partially fund the dilapidation costs for Consul Road (WRSU).

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REVENUE BUDGET: EXECUTIVE SUMMARY

3.1 This section provides an explanation of the significant and cross cutting issues that affects financial performance and the associated risks. Table 3.1 summarises the 2022/23 outturn position by category.

Table 3.1 2022/23 Outturn as at 31 March 2023

	Budget	Budget Adjust	Revised Budget	Actuals	Variance	Previous Forecast	Actuals Difference to Forecast
	£m	£m	£m	£m	£m	£m	£m
Government Grant (Core Funding)	(64.254)	0.000	(64.254)	(64.254)	0.000	(64.254)	0.000
Council Tax Precept	(57.134)	0.000	(57.134)	(57.134)	0.000	(57.134)	0.000
Total Funding / Net Budget Requirement	(121.388)	0.000	(121.388)	(121.388)	0.000	(121.388)	0.000
Police Officers Pay	60.490	(0.275)	60.215	58.599	(1.616)	58.603	(0.004)
Police Officer Overtime	2.021	0.178	2.199	4.143	1.944	4.078	0.065
Police Staff Pay	25.858	(0.067)	25.791	24.061	(1.730)	24.058	0.003
Police Staff Overtime	0.291	(0.023)	0.268	0.446	0.178	0.420	0.026
PCSO Pay	3.130	0.000	3.130	2.350	(0.780)	2.328	0.022
Police Pensions	1.530	0.000	1.530	1.786	0.256	1.786	0.000
Other Employee Expenses	0.838	0.007	0.845	0.969	0.124	0.947	0.022
Premises	3.364	0.000	3.364	3.118	(0.246)	3.265	(0.147)
Transport	2.833	0.004	2.837	2.964	0.127	3.026	(0.062)
Supplies and Services	13.330	0.107	13.437	13.147	(0.290)	13.556	(0.409)
Third Party Payments	8.474	0.401	8.875	9.730	0.855	9.668	0.062
Capital Financing	5.176	1.610	6.786	8.486	1.700	7.792	0.694
Gross Expenditure	127.335	1.942	129.277	129.799	0.522	129.527	0.272
Income	(7.183)	(0.308)	(7.491)	(10.205)	(2.714)	(10.210)	0.005
Vetting Unit							
Expenditure	2.247	0.401	2.648	2.782	0.134	2.905	(0.123)
Income	(3.779)	(1.901)	(5.680)	(5.031)	0.649	(4.910)	(0.121)
Total Vetting Unit	(1.532)	(1.500)	(3.032)	(2.249)	0.783	(2.005)	(0.244)
Total Force	118.620	0.134	118.754	117.345	(1.409)	117.312	0.033
Police & Crime Commissioner							
OPCC	1.166	(0.000)	1.166	1.083	(0.083)	1.121	(0.038)
PCC - Road Safety Initiatives	0.250	0.000	0.250	0.070	(0.180)	0.085	(0.015)
PCC - Commissioners Grant Scheme	1.652	(0.134)	1.518	1.387	(0.131)	1.431	(0.044)
Total PCC	3.068	(0.134)	2.934	2.540	(0.394)	2.637	(0.097)
Net PCC & Force / Expenditure / Variance	121.688	0.000	121.688	119.885	(1.803)	119.949	(0.064)
Warwickshire Road Safety Unit (WRSU)							
Expenditure	1.490	0.000	1.490	2.441	0.951	2.514	(0.073)
Income	(1.740)	0.000	(1.740)	(2.588)	(0.848)	(2.520)	(0.068)
Total WRSU	(0.250)	0.000	(0.250)	(0.147)	0.103	(0.006)	(0.141)
TOTAL	121.438	0.000	121.438	119.738	(1.700)	119.943	(0.205)
Budget Contribution to/(from) Reserves	(0.050)	0.000	(0.050)	1.650	1.700	1.445	0.205
Budget Contribution to/(from) Reserves							
Investment in Infrastructure Reserve	0.000	0.000	0.000	0.980	0.980		
Operational Reserve	0.000	0.000	0.000	0.360	0.360		
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	0.083	0.083		
Safer Roads Reserve (PCC agreed transfer)	(0.250)	0.000	(0.250)	(0.078)	0.172		
Safer Roads Reserve Operating Balance	0.000	0.000	0.000	(0.049)	(0.049)		
Net Transfer To Reserves	(0.050)	0.000	(0.050)	1.696	1.746		
Transfer from Dilapidations	0.000	0.000	0.000	(0.046)	(0.046)		

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- 3.2 Table 3.1 summarises the 2022/23 outturn for the PCC and Chief Constable as follows. Net expenditure, after income, is **£119.738m** (Q3 £119.816m / Q2 £120.534m / Q1 £121.059m & 2021/22 £112.846m), which is **£1.650m** (Q3 £1.573m / Q2 £0.855m/Q1 £0.330m & 2021/22 £2.424m) less than the **£121.388m** (2021/22 £115.270m) core funding, consisting of government grant, and precept.
- 3.3 The £1.650m consists partly of agreed (budgeted) transfers to and from reserves. 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 £0.078m from the SRP Reserve for this purpose.
- 3.4 As well as budgeted transfers to and from reserves the £1.650m includes the recommended transfers set out in section 2, which are in response to the outturn position. Transfers between revenue and reserves are shown in the green section of Table 3.1. and set out fully in section 6. However, it is worth highlighting the WRSU has relocated from Consul Road to Rugby Police Station. The one-off costs of the move (property and ICT) are £0.279m, before dilapidations of £0.101m, of which £0.046m is funded from monies held on the Balance Sheet. The surplus of WRSU income over expenditure can be used to partially meet the cost of the move as well as the day-to-day operations, meaning only a further £0.049m needs to be drawn down from the SRP reserve. Whilst not material this is a slightly unusual item.
- 3.5 It was agreed at Q2 that the balance on the revenue budget is transferred to the Infrastructure Reserve to fund capital expenditure in 2023/24, thereby reducing the borrowing requirement. As at the 31 March 2023 the net surplus stands at £0.980m after taking in to account the other recommendations set out in Section 2. The underspend is chiefly down to lower than anticipated pay costs and additional income, which is explained further as follows.
- 3.6 Police pay underspent by £1.616m because of there being less officers at the start of the financial year than was assumed in the budgeted establishment. This was due to officers, who had achieved 30 years' service choosing to retire before the 31 March 2022, exacerbated by high turnover in the first half of the year. Whilst recruitment plans were adjusted the number of officers didn't pick up until Q4, which had minimal impact on the underspend 'banked' in the first half of the year.
- 3.7 The Force had 1,113 officers at the 31 March 2023, which exceeded the PUP Headcount target by 13 officers. The force will receive an additional £20,000 per officer recruited over the PUP target, a sum of £0.260m, which is accrued in the outturn figures and accounts for some of the additional income shown in Table 3.1.
- 3.8 In 2023/24 the Home Office require forces to maintain their headcount at or above their PUP target. Forces will be penalised if they fall short of their target and incentivised to exceed the target, up to an agreed maximum number of officers. Therefore, we will continue to recruit over our PUP target, with the aim being to exceed it by 15 officers, which will attract up to £0.675m of additional Home Office grant to support recruitment costs.

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- 3.9 The uplift in the number of police officers, over four years, has been made possible by the PCC's investment as well as using the government funding under the PUP initiative. From 2023/24 officers will be deployed under the new enhanced geographic policing model, which is an outcome of the Empower – People programme. Officers will be better be equipped and enabled through digital services applications, automation, and self-service to be more productive and efficient and our newer officers will become more experienced. This, combination of increased capacity and enhanced capability, will improve performance.
- 3.10 The £1.730m underspend on police staff is primarily down to recruitment challenges, especially in the first six months of the year. Whilst recruitment has been strong in the second half of the year the underspend was, like police pay, already banked. The position will continue to be monitored in 2023/24, with a focus on the risks associated with the MTFP vacancy factor assumptions.
- 3.11 PCSOs pay has underspent by £0.780m. This is the result of being under establishment on 1 April 2022 and cancelling the January 2023 intake to focus on police officer recruitment and meet the PUP target. PCSOs turnover has remained steady, however, on a positive note, this includes PCSOs who have successfully moved over to become police officers. Plans are in place to recruit to vacant PCSO posts in 2023/24, however the Force will carry higher vacancies into the year.
- 3.12 Operationally it is a challenging year, which can be seen in the £1.944m overspend on police overtime. Primarily overtime has been used to maintain officer strength, recognising that the force has vacancies in specialist roles and has operated below the officer establishment on patrol for most of 2022/23, compounded by the significant number of the newer officers abstracted to undertake their studies and being tutored whilst on duty. It is anticipated as the Force reach full operational capacity, under the new policing model, the requirement for overtime will reduce.
- 3.13 The Force has also policed significant protestor activity at Kingsbury Oil terminal, drawing on overtime and mutual aid (Third Party costs in Table 3.1) to do so. Whilst this has been absorbed within the overall budget consideration will be given to submitting a Special Grant claim at the appropriate time and when the grant criteria have been met. It is anticipated that protestor activity will continue in 2023/24.
- 3.14 Finally in relation to the overtime position, the Force has provided mutual aid to other forces for events, including the Commonwealth Games and Operation London Bridge, these costs have been reimbursed and is part of the additional income received over and above budget shown in Table 3.1.
- 3.15 In recent years we have, in Money Matters, explained the journey the Force has been 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 applications.
- 3.16 To ensure a safe transition to the new ICT infrastructure West Mercia Police provided a backup to the ICT network, between 1 April and 30 June 2022, under an extension to the S.22 agreement, at a cost £0.536m. This accounts for the majority of the £0.855m overspend under Third Party Payments in Table 3.1. which can be met from underspends on ICT/DS licences in supplies & services. We have now fully transitioned out of the hosted ICT arrangement with West Mercia Police.

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- 3.17 The next phase of our transformational 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**).
- 3.18 The PCC's 2023/24 Budget & Medium-Term Financial Plan (MTFP) has provided an additional £6.701m and £5.811m for the Empower – Tech and Place (capital) programmes respectively and an additional £1.8m to meet ongoing net revenue commitments.
- 3.19 However, due to the urgency to commence the Empower – Tech programme, to develop the digital services capability and reap the return on the investment in the ICT infrastructure, the PCC approved an additional £2.858m of capital expenditure in 2022/23. This forms part of the total £6.701m investment included in the MTFP.
- 3.20 £1.463m of the £2.858m, has been spent in 2022/23 and the balance of funding remains available to spend on the Empower – Tech programme in future years. The £1.463m has been financed using the surplus NCVS income, (see para 3.23).
- 3.21 It was agreed that the year one Empower– Place capital costs could be met from the existing capital budget of £2.926m, whilst the maintenance backlog was assessed. The capital programme, including the Empower Programme is set out in section 5.
- 3.22 With regard to the £1.700m overspend on capital financing shown in Table 3.1. this relates to Direct Revenue Financing (DRF) and is a deliberate action, which forms part of the recommendations set out in section 2. It seeks to take advantage of the one-off underspend in revenue and direct this to support one-off capital expenditure. This will reduce the need to borrow to finance the capital programme and lead to a balanced and prudent range of funding sources in 2022/23.
- 3.23 The PCC has also decided, as part of the recommendation in section 2, to increase the NCVS income budget by £1.500m and use this to offset a corresponding increase in the capital financing budget. 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. DRF will be increased over the life of the MTFP, to reach a level of between £3m and £4m, in line with the financial strategy.
- 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 Turning to the NCVS, 2022/23 income is £5.031m, 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 in year rather than invoiced on or before the 31 March 2023. However, the NCVS is still generating a £2.249m surplus, which exceeds the ex-Chief Constable's original target of £1.500m, a vital part of the financial strategy to balance the budget.

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- 3.25 It is difficult to escape the perpetual 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 geographic 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 at the time of launching the new policing model.
- 3.26 £4.7m was taken out of the budget on 1 April 2021 (2021/22), therefore, there is no immediate need to make savings in 2022/23. It is planned that any change in the business will be achieved from natural wastage without the need for large scale redundancies.
- 3.27 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 led by the new Director responsible for ICT/DS, Information Assurance and A&SI.
- 3.28 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. The additional income has by and large offset any pressures such as those arising from policing protests.
- 3.29 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, thereby removing any temporary and coincidental savings.
- 3.30 Looking ahead, there is a great deal of uncertainty surrounding the economy over the next year. Currently we are facing inflationary cost pressures in goods and services we buy but especially in regard to pay, our biggest cost. The recent Home Office Police Funding Settlement continues to fund the PUP, however, there are penalties for not maintaining officer numbers.
- 3.31 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 these elements and the risk that the challenges pose, in turn the MTFP supports 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 £1.616m (Q3 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 are our biggest standstill pressure in the MTFP. Because inflation is higher at this time 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 MTFP assumptions.
- 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 exceeded this at 2.7%, when comparing the underspend to the budget.
- 4.5 Whilst we have exceeded our PUP target the police pay budget is underspent, 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 (9%) below the budgeted strength at the midpoint of the financial year and only exceeds the budgeted establishment later in 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 and account for the Force being under establishment at the start of the year. This unusual event may have been a response to changes in the pension scheme.
- 4.7 Having reached 1,113 officers by 31 March 2023 and exceeded the PUP target by 13 officers the Force will receive £0.260m or £20,000 per officer over the target.
- 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 force, which are usually more expensive because the officers are at the top of the grade for the rank. This is in addition to the short-term backfilling with operational gaps with overtime.
- 4.9 The pay award was agreed at £1,900 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 and is part of the additional income received alongside the £0.260m additional PUP grant. Whilst the Home Office settlement provides pay award 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.

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- 4.10 Police Officer Overtime – overspend £1.944m (Q3 overspend £1.655m, Q2 overspend £1.673m, Q1 overspend £1.628m & 2021/22 overspend £1.242m)**
- 4.11 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 and events when they occur, for example the Commonwealth Games and Operation London Bridge. It has also been necessary to cover for vacancies in specialist roles and cover gaps in patrol, whilst we recruit to the establishment and our newer officers are abstracted for training. It is anticipated overtime will reduce as the force reaches establishment and officers become operationally independent.
- 4.12 The overtime cost incurred in policing events and operations is £1.457m, which includes £0.389m for policing environmental protests at Kingsbury oil terminal. This compared to a budget of £0.410m, an overspend of £1.047m of which £0.539m has been met through mutual aid and forms part of the variance reported under income.
- 4.13 The overtime cost incurred in Local Policing was £1.699m, which includes £0.142m incurred under Operation Rockhampton, the Chief Constable's initiative to utilise the Force underspend to enhance policing and improve performance. This is compared to a budget of £0.884m, an overspend of £0.815m of which £0.070m has been met through reimbursed income.
- 4.14 The overtime cost incurred in Protective Services was £0.974m, which includes £0.090m incurred under Operation Rockhampton. This is compared to a budget of £0.892m, an overspend of £0.082m
- 4.15 The overspend is met from the overall Force underspend and is correlated to the underspend on police pay.
- 4.16 Police Staff Pay – underspend £1.730m (Q3 underspend £1.840m, Q2 underspend £1.630m, Q1 underspend £1.009m & 2021/22 underspend £0.484m after £0.735m payment to Worcestershire Pension Fund for PPL liability)**
- 4.17 Staff pay has underspend despite a higher than anticipated pay award, a flat rate £1,900 per spinal column point, which is the same as the award to officers. The underspend is a result of a 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. That said vacancies were higher in the OCC and Resolution Centres.
- 4.18 The Force was 76 Full Time Equivalent (FTE) staff members below establishment on 1 April 2022, (11% of the workforce). In response the Force implemented a range of measures to recruit and retain staff, especially in the OCC and ICT/DS, which has reduced vacancies to 26 FTEs at 31 March 2023.
- 4.19 It is important these posts are recruited to so as to support operational policing. In recognition of the level of vacancies some areas of business can use consultants or contractors in the short-term to fill gaps in service, which is part of the Supplies & Services. Vacancies will be monitored during 2023/24 and inform the MTFP assumptions, where a higher level of vacancies is assumed in the short-term.

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- 4.20 Police Staff Overtime – overspend £0.178m (Q3 overspend £0.102m, Q2 overspend £0.082m, Q1 overspend £0.031m & 2021/22 On Budget)**
- 4.21 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, some of which has been reimbursed, or has been directed as part of Operation Rockhampton, in which case it is met from the Force underspend.
- 4.22 PCSO Pay – underspend £0.780m (Q3 underspend £0.802m, Q2 underspend £0.778m, Q1 underspend £0.390m & 2021/22 underspend £0.310m)**
- 4.23 There are currently 23 vacant PCSO posts at the 31 March 2023 an increase from 18 at the start of the year. Whilst 8 PCSOs were recruited during the year the January 2023 intake was cancelled to allow the recruitment team to focus on police recruitment so as to ensure the PUP target was met. Plans are in place to recruit to vacant PCSO posts in 2023/24, however the Force will carry higher vacancies into 2023/24.
- 4.24 Police Pensions – overspend £0.256m (Q3 £overspend £0.256m, Q2 overspend £0.158m, Q1 overspend £0.160m & 2021/22 overspend £0.062m)**
- 4.25 6 officers to retired on the grounds of ill health in 2022/23, which is 2 higher than budgeted for and the long-term average of 4 officers p.a. 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.
- 4.26 There is also a minor variation on injury pensions, these are systematically reviewed as part of the budget process.
- 4.27 Other Employee Expenses – overspend £0.124m (Q3 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, both up and down including vaccinations, conference expenses, redundancy costs and health and wellbeing initiatives.
- 4.29 Of note £0.050m relates to education course leading to qualifications, £0.040m was spent on staff advertising under Operation Rockhampton and £0.023m 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 has had the desired effect and there is no repeat of the overspend in this year. A more thorough review of Learning & Development will be undertaken in 2023/24.
- 4.31 Premises – underspend £0.246m (Q3 underspend £0.047m, Q2 overspend £0.240m, Q1 overspend £0.168m & 2021/22 underspend £0.101m)**

PROTECT MANAGEMENT

- 4.32 The shift from an overspend to underspend is a result of a £0.367m 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.
- 4.33 A further £0.284m underspend relates to utilities, mainly electricity. This warrants further investigation, and it may be that we have over provided for inflation in the MTFP. Finally, to complete the favourable variances, £0.030m relates to premises insurance reflecting the claims history.
- 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 £0.253m over the budget. This will become a permanent arrangement in 2023/24 and the staff pay budget will be transferred to premises.
- 4.35 Finally there are some additional one-off costs including; £0.074m for design fees for the replacement windows at Leek Wootton, which cannot be treated as capital, £0.060m for estates variations for insurance and accounting purposes, £0.050m cleaning and waste disposal fees and £0.038m under Operational Rockhampton for the redecoration of Greys Mallory, Bedworth refurbishment will now take place in 2023/24 and is part of the Operational Reserve carry forward.
- 4.36 Transport – overspend £0.127m (Q3 overspend £0.194m, Q2 overspend £0.017m, Q1 underspend £0.018m & 2021/22 underspend £0.337m)**
- 4.37 There is a £0.076m underspend mainly on the accident repairs. Whilst accidents are increasing the budget seems to be more than adequate, it is likely this needs to be realigned and used to cover the £0.044m overspend on vehicle insurance, as there is a relationship between the two budgets. The cost of vehicle insurance is concerning and now stands at £0.671m, which is a 22% increase year on year. Under work lead by Blue Light Commercial the insurance arrangements will be reviewed across the police service with a view to identifying and taking actions to improve matters.
- 4.38 The remainder of the £0.165m overspend relates to fuel costs following a significant increase in prices over the last year and officers not seeking out the best forecourt price.
- 4.39 Supplies & Services – overspend £0.290m (Q3 overspend £0.288m Q2 overspend £0.003m, Q1 underspend £0.019m & 2021/22 overspend £0.205m)**
- 4.40 Supplies and services is a £13m budget and contains a range of diverse goods and services, therefore, often variations consist of a myriad of variations against budget.
- 4.41 More so than ever there are two sides to the coin in 2022/23. Firstly, there is a £0.752m net underspend on ICT/DS. This is after meeting the cost of experts engaged on a consultancy basis and work to decommissioning hardware.
- 4.42 This area of business is still very much in transition to a business-as-usual operating model. In 2022/23, as a result of good work to review existing contracts for telephony, ICT maintenance, software purchases, licensing agreements as well as the service offer from for example Risual costs have been reduced, which has translated into a

PROTECT MANAGEMENT

£0.728m saving in the PCC's 2023/24 Budget. This is a direct benefit arising from the Evolve programme to migrate to the new ICT infrastructure, which the Empower – Tech team have built on. ICT/DS will continue to evolve in 2023/24 as technology develops.

- 4.43 Other underspends include the £0.162m 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.
- 4.44 A further £0.133m 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. Finally, there is a £0.117m underspend on the healthcare contract, some of which has been diverted to pay for additional Force Medical Examiner services.
- 4.45 Moving to the overspends, this is a mixed bag of lesser variations and can to an extent be attributable to inflation. The standout area of business is the £0.364m overspend on legal services and insurance, which has experienced significant additional demand requiring legal work to be outsourced and an increase in payments via the insurance excess for third party claims. With regard to legal work this has seen Warwickshire Police support a significant public enquiry, the costs of which have been recovered (income). As reported in paragraph 4.37 the wider insurance market is tight and vehicle insurance is a particular concern.
- 4.46 The remainder of overspends is fragmented, covering uniform, equipment, custody (contract), operational policing expenses for example disposal of seized drugs and ammunition of which £0.158m was incurred under Operation Rockhampton and utilises the Force underspend.
- 4.47 Third Party Payments overspend £0.855m (Q3 overspend £0.797m, Q2 overspend £0.853m, Q1 overspend £0.874m & 2021/22 overspend £0.991m)**
- 4.48 £0.536m of the 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.
- 4.49 Also included in the third-party payments is an overspend of £0.263m on policing events that require mutual aid from other forces provided in our Force territory and which we pay for, including policing Kingsbury Oil terminal protests and VIP visits.
- 4.50 The remainder of the overspend relates to the fact we were notified of increases in Home Office charges, for central services (Police Live), after the budget was set, an overspend of £0.063m. This is incorporated into the 2023/24 Budget as an unavoidable pressure. There is a £0.057m overspend on the National Police Air Support (NPAS), however the contract is under review for 2023/24. £0.045m relates to ROCU and £0.053m to the local ESN team which will be curtailed in 2023/24 awaiting a reset of the ESN project.
- 4.51 In contrast there are underspends including £0.098m on the forensic service with West Midlands Police, under the S.22 agreement and which relates to a 2021/22 service credit and £0.078m relates to central ICT services (Core Nutanix). With regard

to ICT/DS the services offer needs to be refined to establish business-as-usual and these variations need to be considered alongside those in the Supplies & Services. Finally, there is an £0.011m saving on Justice Centre contributions.

4.52 Capital Financing – overspend £1.700m (Q3 overspend £1.006m, Q2, overspend £1.000, Q1 overspend £1.000m 2021/22 overspend £0.330m)

4.53 Capital financing includes the costs of repaying existing debt, principal and interest, the former consisting of the Minimum Revenue Provision (MRP), which is the amount that must be set aside under statute from revenue to repay principal.

4.54 The issue facing the Force is that government support for capital expenditure, via grant, has been removed in a series of reductions over recent years. Therefore, an alternative source of sustainable funding needs to be identified. Whilst this may fall in part on borrowing, this needs to be affordable and comply with the Prudential Framework. The financial strategy (MFTP) seeks to resolve this by creating a revenue stream, through Direct Revenue Financing (DRF), to pay for short-life assets (ICT and vehicles) purchased in the capital programme. In 2022/23 the ongoing DRF budget stood £0.433m, ultimately a figure of between £3m and £4m is required. In lieu of this and when the opportunity arises available funding is redirected to finance capital.

4.55 Therefore, the underspend on MRP in 2022/23 of an additional £0.433m has been re-purposed as a DRF. Further to this the PCC approved (Section 2) £1.500m of DRF linked to the NCVS income and an additional one-off £1.700m DRF contribution from revenue to finance the capital programme (Section 5). This is made possible due to the Force's net underspend and reduces the 2022/23 borrowing requirement to £1.500m. This means that in 2022/23 DRF stands at £4.066m before £0.322m of ad-hoc contributions from the NCVS and WRSU.

4.56 Income – Over Achievement of £2.714m (Q3 overachieved £2.587m, Q2 over achievement £2.344m, Q1 £01.671m & 2021/22 over achievement £1.671m)

4.57 The force has had an exceptional year in terms of the amount of one-off income paid to the Force, however this correlates with a busy year operationally and overspends elsewhere in the budget for example in overtime. The force has been reimbursed £4.544m for costs incurred, which is £1.593m more than the £2.951m budget. Much of this is linked to operational policing including mutual aid, provided to support events such as the Commonwealth Games, regional (ROCU) activity to disrupt serious and organised crime, legal costs of the Plymouth public enquiry, custody relating to making cell space available to the prison service, officers seconded to other forces and national work undertaken on say firearms licensing.

4.58 In addition £0.748m of the variation income relates to grants covering the addition £0.260m received for recruiting 13 officers over the PUP target and £0.480m from the Home Office to partially meet the cost of the 2022 pay award.

4.59 Finally there is a series of favourable variations on a range of income types. Which includes the DBS vetting income recovery £0.246m and £0.220m vehicle recovery and abnormal loads escort (HS2).

PROTECT MANAGEMENT

- 4.60 However, it is not all one-way traffic, there are some areas where income has fallen short of the budget, the most significant being a £0.131m in relation to the sale of vehicles. The reason for this is we are holding onto vehicles for longer due to delays in the supply chain of new vehicles.
- 4.61 National Commercial Vetting Service (NCVS) operating budget negative variation £0.783m (Q3 negative £0.976m, Q2 negative £1.041m, Q1 positive £0.200m).**
- 4.62 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.
- 4.63 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.
- 4.64 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.
- 4.65 Whilst the NCVS budget shows an adverse variance of £0.783m the income exceeds operating costs by £2.249m. 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.
- 4.66 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.
- 4.67 OPCC Operational budget underspend £0.394m (Q3 underspend £0.283m, Q2 underspend £0.63m, Q1 underspend £0.211m & 2021/22 underspend £0.067m)**
- 4.68 The underspend is made up of road safety initiatives £0.172m, which is a consequence of only requiring £0.078m from the SRP Reserve as opposed to the £0.250m agreed in the original budget. The remainder of the underspend relates to

PROTECT MANAGEMENT

commissioning grants not spent by third parties to whom the grant was awarded and OPCC operational costs including audit fees.

4.69 Warwickshire Road Safety Unit (WRSU) operating budget negative variation £0.103m (Q3 negative £0.287m, Q2 negative £0.415m & Q1 positive £0.052m).

4.70 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.

4.71 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.

4.72 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.

4.73 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.

4.74 The WRSU will continue to undertake roads safety initiatives for and in conjunction with the PCC, however, these costs will be met by the WRSU rather than the PCC's community safety fund.

4.75 Of the £0.103m variation includes £0.101m of dilapidations of which £0.046m is funded from monies held on the balance sheet. It also includes £0.279m for the move into Rugby Station from Counsel Road (property and ICT), however, this can be partially offset by the additional income from courses meaning only a further £0.049m needs to be drawn down from the SRP reserve after adjusting the £0.250m transfer from the PCC to be only £0.078m.

PROTECT MANAGEMENT

5. CAPITAL PROGRAMME 2022/23 TO 2026/27

5.1 Table 5.1 provides a summary of the 2022/23 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

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
	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st Mar 23	2022/23 Variance overspend (underspend)	2022/23 acceleration	2022/23 slippage	2023/24 Total Budget per MTFP Feb 23	2024/25 Total Budget per MTFP Feb 23	2025/26 Total Budget per MTFP Feb 23	2026/27 Total Budget per MTFP Feb 23	2027/28 Total budget per MTFP Feb 23	Total 2022-23 to 2027/28
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 ESTATES PROJECTS	1,827	667	432		2,926	2,969	43	659	(616)	3,079	2,048	2,703	2,500	2,500	15,799
2 ICT EVOLVE PROJECT	-	813	-	-	813	593	(220)		(34)	34	-	-	-	-	627
3 ICT EMPOWER	-	1,627	-	1,748	3,375	2,651	(724)	533	(779)	4,976	2,309	948	818	779	12,481
4 ICT NATIONAL PROJECTS	-	18	142	124	284	155	(129)	-	(128)	997	-	-	118	-	1,220
5 ICT PROJECTS	408	1	-	618	1,027	479	(547)	-	(530)	530	-	-	-	-	1,009
6 ICT REPLACEMENTS	100	59	30	368	557	1,025	468	470	-	333	289	874	1,019	1,041	4,581
7 ICT & TRANSFORMATION PROJECTS - TOTAL	508	2,518	172	2,858	6,056	4,904	(1,152)	1,003	(1,471)	6,870	2,598	1,822	1,955	1,820	19,919
8 VEHICLE REPLACEMENTS	1,300	6	14		1,320	1,044	(276)	-	(276)	1,406	1,443	1,204	1,204	1,500	7,801
9 PLANT AND EQUIPMENT	254	84	61	-	399	122	(277)	-	(277)	577	300	300	300	300	1,899
10 TOTAL	3,889	3,275	679	2,858	10,701	9,039	(1,662)	1,662	(2,640)	11,932	6,389	6,029	5,959	6,120	45,418

5.2 Appendix 1 contains a full list of the capital projects summarised in table 5.1. and explained in the following.

PROTECT MANAGEMENT

- 5.3 Table 5.1 column 6 shows the investment in assets; buildings, ICT/DS, vehicles and plant & equipment, is **£9.039m** (Q3 £10.595m / Q2 £10.623m / Q1 £10.691m). The expenditure compares to a revised budget of **£10.701m** shown in column 5, a variation of **£1.662m**, which is explained later in this section and set in Appendix 1 in detail by project.
- 5.4 The £10.701m revised budget includes the original budget of £3.889m plus the following:
- £3.275m (Table 5.1 column 2) slippage from 2021/22, which is 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 relating to vehicles and plant and equipment.
 - £0.679m (Table 5.1 column 3) net transfers between projects and additional work, which is funded and summarised as follows:
 - £0.232m move of the WRSU from Counsel Road to Rugby Police Station,
 - £0.047m devices for WRSU,
 - £0.077m National Law enforcement Data programme (NLEDS), replacement for the Police National Computer (PNC), Police National Database (PND) and Photo at Roadside (PARS).
 - £0.043m 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,
 - £0.200m for one-off projects and purchases that satisfy the sustainability criteria and funded from the Sustainability Reserve; and
 - £0.015m for laptops for new recruits.
 - £2.858m (Table 5.1 column 4) the PCC agreed in Q1 to increase in the capital budget to commence the Empower – Tech programme, this is supported by the recommendations set out in Section 2 and funded as shown in Table 5.3.

PROTECT MANAGEMENT

- 5.5 Column 7 shows a **£1.662m** variation between expenditure (£9.039m) and the revised budget (£10.701m) analysed across the four programmes as follows:
- £0.043m Estates
 - **(£1.152m)** ICT/DS
 - **(£0.276m)** Vehicles
 - **(£0.277m)** Plant & Equipment
- 5.6 In addition to the variations (underspends) acceleration and slippage is shown in columns 8 & 9 of Table 5.1 and are summarised as follows:
- 5.7 **£0.043m** relates to estates, consisting of £0.659m for the replacement windows in the 60s Block at Leek Wootton, accelerated to offset the £0.616m slippage on projects planned to take place in 2022/23 and which will now be carried out in 2023/24. The slippage consists of the following:
- £0.189m Woodcote House roof Leek Wootton,
 - £0.150m Belltower Leek Wootton,
 - £0.120m Nuneaton custody,
 - £0.070m Leamington custody,
 - £0.070m North Lodge renovation Leek Wootton; and
 - £0.017m residual work at Stratford Station.
- 5.8 The rescheduling of projects by the Estates Team has meant expenditure has held up well compared to forecasts during the year. Projects address major items of backlog maintenance, which is prioritised and scheduled across the MTFP.
- 5.9 **(£1.152m)** relates to the ICT/DS, consisting of £1.002m for the AXON system and replacement devices accelerated to offset the £1.471m slippage on projects planned to take place in 2022/23. This includes a £0.683m underspend, mainly on the Evolve Contingency, which is largely completed and the Empower Transformation Team where work was charged to revenue. The slippage consists of the following:
- £0.034m Evolve contingency minor residual work.
 - £0.779m Empower – Tech delayed due to recruitment challenges,
 - £0.128m National projects including the Emergency Services Network project; and
 - £0.530m BAU ICT projects including the Origin upgrade.
- 5.10 The ICT/DS programme includes the Empower – Tech programme, which seeks to maximise the return on investment in the ICT infrastructure delivered through the Evolve programme. This consists of making the network more resilient, whilst delivering transformational projects, including the upgrade of the OCC software. A full list of projects undertaken in 2022/23 as part of the ICT/DS programme is set out Appendix 1.
- 5.11 **(£0.276m)** relates to vehicles, which will now be delivered in 2023/24 due to worldwide and local issues in the supply chain, which includes the WRSU vans. For select purchases we have stepped outside of the Blue Light Commercial framework with mixed success.
- 5.12 **(£0.277m)** relates to plant and equipment, body armour replacement, telematics, ANPR and CCTV at custody suites, which will be delivered in 2023/24.

PROTECT MANAGEMENT

- 5.13 The MTFP budgeted expenditure agreed by the PCC in February 2023 is shown in columns 10 to 14. Figures have been adjusted for outturn including the acceleration and slippage explained earlier.
- 5.14 Over the MTFP 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.
- 5.15 However, the programme needs to progress, whilst retaining the flexibility to adapt in line with available resources. Decisions taken by the PCC in 2022/23 were taken to support commencement of the Empower – Tech programme and to do this in a way consistent to the financial strategy and MTFP. Progress also depends on being able to recruit appropriately skilled people in a competitive market, which is challenging.
- 5.16 Moving on to funding. The objective is to identify affordable and sustainable sources of funding to support the capital programme. The underlying issue, which the MTFP seeks to address, is the lack of a long-term alternative to borrowing following the gradual reduction in Home Office capital grant.
- 5.17 The strategy is to fund short life assets, with a useful economic life of under ten years, such as ICT and vehicles through Direct Revenue Financing at a cost of between £3m and £4m p.a. and to borrow for long life assets (buildings). This achieves a balanced funding profile based on a capital programme of between £6m and £7m p.a. and an appropriate spread of borrowing, which does not place an unacceptable burden on the revenue budget.
- 5.18 One-off underspends, windfalls and receipts provide opportunities to reduce borrowing or increase the programme on a temporary basis to undertake specific projects.
- 5.19 Table 5.2 shows capital financing determinations under statute by category.

Table 5.3 Capital Financing 2022/23: By Category

Source of Funding	£m
Direct Revenue Financing (DRF)	4.388
Capital Receipts	1.769
Specific Grant	0.142
Borrowing	1.500
Infrastructure Reserve	0.774
Sustainability Reserve	0.200
PCC Reserve	0.014
S.106	0.252
TOTAL	9.039

5.20 Table 5.3 supplements Table 5.2 by setting out the funding for the 2022/23 capital programme in the chronological of decisions taken.

Table 5.3 Capital Financing 2022/23: Budget Chronology

Source of funding:	Outturn £m	Revised Budget	MTFP February 2022
	£m	£m	£m
Original Budget			
Capital Receipts	1.419	2.437	2.437
Reserves – Infrastructure	0.774	0.000	0.000
Director Revenue Financing – Base Budget	0.433	0.433	0.433
Internal Borrowing	1.019	1.019	1.070
TOTAL: ORIGINAL BUDGET	3.645	3.889	3.940
Slippage			
Capital Receipts	0.350	1.689	0.000
Direct Revenue Financing – NCVS Income	0.037	0.000	0.000
Direct Revenue Financing – underspend 2022/23	1.700	1.000	0.000
Direct Revenue Financing – MRP Underspend	0.433	0.000	0.000
S.106	0.237	0.105	0.000
Internal Borrowing	0.481	0.481	0.745
Reserves - PCC	0.014	0.000	0.000
TOTAL: SLIPPAGE	3.252	3.275	0.745
Budget Adjustment			
Direct Revenue Financing - WRSU	0.279	0.318	0.000
Direct Revenue Financing - NCVS	0.043	0.029	0.000
Reserves - Sustainability	0.200	0.200	0.000
Specific Grant	0.142	0.132	0.000
S.106	0.015	0.000	0.000
TOTAL: BUDGET ADJUSTMENTS	0.679	0.679	0.000
EMPOWER - Tech			
Direct Revenue Financing – NCVS Income	1.463	1.500	0.000
Direct Revenue Financing - MRP Underspend	0.000	0.322	0.000
Reserves – Infrastructure	0.000	0.774	0.000
S.106	0.000	0.262	0.000
TOTAL: EMPOWER - TECH	1.463	2.858	0.000
TOTAL	9.039	10.701	4.685

5.21 Earlier in the report we explained how revenue funding can be redirected to support the Empower Tech workstream in both 2022/23, from the underspend, and on an ongoing basis from revenue supported by NCVS income. Table 5.3 sets out how £4.388m of Direct Revenue Financing (DRF) has been applied in 2022/23. The higher than anticipated figure has been made possible due to the in-year underspend and the need to finance discrete items, for example the WRSU move.

5.22 The increased use of DRF has in turn capital receipts to be retained so they can be applied to finance short life assets in future years. This will reduce the Minimum Revenue Provision (MRP) charged to the revenue budget over the MTFP. MRP is the statutory amount that the PCC needs to set aside to repay the principal element of borrowing.

PROTECT MANAGEMENT

- 5.23 Of the DRF £1.500m is supported by the NCVS income stream, which is repeatable in future years, providing the NCVS continues to generate a surplus. Should this not be the case capital expenditure can be adjusted to match the available resources, thus providing a flexible, sustainable and affordable source of capital financing.
- 5.24 To add to the £1.500m above there is already £0.433m of DRF in the base budget, which will be increased by a further £0.500m in 2024/25, bringing the total DRF to £2.433m, ultimately the (MTEP) aim is to reach £3m to £4m p.a. of DRF.
- 5.25 Therefore the borrowing requirement in 2022/23, after capital receipts, specific grants, reserves and Section 106 monies, is £1.500m, which is in line with the original budget agreed by the PCC in February 2023 and well below the long-term prudent threshold of £3m to £4m p.a.
- 5.26 Notwithstanding any plans to increase investment in assets an emerging risk is the impact inflation may have on the buying power of the 'cash limited' 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 and a higher cash limit. The capital programme is assessed annually against the underlying PCC's and Chief Constable's asset strategies as well as for the effect of inflation.

PROTECT MANAGEMENT

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	Col 11	Col 12	Col 13	Col 14	Col 15
	2019/20	2020/21	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28
	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	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	£m	£m	£m
General Reserves	5.000	5.000	6.000					6.000		6.000	6.000	6.000	6.000	6.000	6.000
Budget & Transformation	1.707	2.103	3.477	-0.100				3.377	0.773	4.150	2.754	2.097	1.535	1.519	1.519
Pay	0.000	0.000	0.000	0.500				0.500		0.500	0.000	0.000	0.000	0.000	0.200
Transformation - Empower	9.538	1.378	0.000					0.000		0.000	0.000	0.000	0.000	0.000	0.000
Infrastructure	1.166	1.051	0.774			-0.774	0.980	0.980		0.980	0.000	0.000	0.000	0.000	0.000
Pensions & Redundancy	0.400	0.500	0.900	-0.400				0.500		0.500	0.500	0.500	0.500	0.500	0.500
Insurance & Legal	0.300	0.253	0.500					0.500		0.500	0.500	0.500	0.500	0.500	0.500
Income	0.500	0.000	0.250					0.250		0.250	0.250	0.250	0.250	0.250	0.250
Operational	0.500	0.299	0.500				0.360	0.860		0.860	0.860	0.860	0.860	0.860	0.860
Sustainability Reserve	0.000	0.000	0.000		0.200	-0.200		0.000		0.000	0.000	0.000	0.000	0.000	0.000
PCC Grants and Initiatives	0.300	0.300	0.300				0.083	0.383		0.383	0.283	0.283	0.283	0.283	0.283
National Commercial Vetting Service	0.000	0.573	0.573				0.200	0.773	-0.773	0.000	0.000	0.000	0.000	0.000	0.000
Safer Roads	1.589	1.231	1.032		-0.250	-0.014	0.123	0.891		0.891	0.791	0.691	0.591	0.591	0.591
Earmarked Reserves	16.000	7.688	8.306	0.000	-0.050	-0.988	1.746	9.014	0.000	9.014	5.938	5.181	4.519	4.503	4.703
Total Reserves	21.000	12.688	14.306	0.000	-0.050	-0.988	1.746	15.014	0.000	15.014	11.938	11.181	10.519	10.503	10.703

- 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 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 considering revenue underspend,
- Column 8 - 2022/23 Forecast closing balance.
- Column 9 - 2023/24 Transfers between reserves
- Column 10 - 2023/24 Opening Balances 2023/24
- Columns 11 to 15 Forecast balances 2023/24 to 2027/28

PROTECT MANAGEMENT

- 6.2 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 to bridge the gap.
- 6.3 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 and the commercial risk associated with the NCVS.
- 6.4 Earmarked reserves are held to meet one-off costs, revenue and capital 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 used to deliver one-off targeted initiatives.
- 6.5 The PCC, as part of the 2022/23 budget, made transfers between reserves, shown in column 4 of Table 6.1, to create a reserve to meet the in-year cost of the pay award in the event it is higher than 3%. It is anticipated the Pay Reserve will be drawn down in 2023/24. To make this possible the Pension & Redundancy reserve has been reduced to £0.500m, which is linked to the intention to meet any changes to the business from natural wastage and avoiding large scale redundancies.
- 6.6 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. To which a further £0.049m is required to meet the net costs of the WRSU move to Rugby Police Station and dilapidations on Counsel Road after taking income into account. The total draw down from the SRP Reserve is £0.127m, a net of columns 5 and 7.
- 6.7 The PCC create a £0.200m Sustainability Reserve, as part of the 2022/23 Budget, to meet the costs of environmentally friendly sustainable initiatives. As set out in Section 5 this has been applied to the capital programme in 2022/23 to instal solar panels and charging points. Further to this £0.774m of the Infrastructure Reserve and £0.014m of the PCC Reserve have also been applied to fund the 2022/23 capital programme. The creation of the Sustainability Reserve is shown in column 5 and the draw down from reserves to fund capital expenditure in column 6.
- 6.8 As established early in the year and set out in Section 2, £0.980m is directed from the revenue budget underspend to the Infrastructure Reserve for us in future years to fund short life assets within in the capital programme. This is after transferring £0.360m to the Operational Reserve to meet Rockhampton and training initiatives and £0.083m to the PCC to mainly distribute via the grant community grant mechanism, both will be applied in 2023/24 and are shown in column 7.
- 6.9 The Operational Reserve provides the Chief Constable with the facility to meet unforeseen operational costs of incidents and events, below the 1% of core funding threshold for applying for Home Office Special Grant. It also provides flexibility in year to meet specific costs of initiatives for example to target improvements in performance, meet increased demand and better equip our workforce, without breaching the good and balanced budget protocol.

PROTECT MANAGEMENT

- 6.10 As a consequence of the increased scale of the NCVS £0.200m is transferred to the NCVS Reserve, also from the revenue operating surplus and shown in column 7. However, because the NCVS Reserve only partially mitigates the risk arising from potential disruption to the business, arising from of a fall in income or exit costs, the reserve is transferred to the Budget & Transformation Reserve in column 9. The NCVS liability will now be underwritten by the general reserve, which was increased in 2021/22. This follows the Treasurers assessment of the adequacy of reserves undertaken as part of the 2023/24 Budget process.
- 6.11 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 the £3m of savings and adjust to the revised funding position. It can also be used to support one-off revenue transformation costs arising say from a change programme or other discrete one-off items.
- 6.12 As part of the good and balanced budget protocol reserves will not routinely be used to support the Chief Constable's Day to day operating budget, except for those items set out in Section 1.
- 6.13 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 and a full explanation of the purposes of each reserve is set out 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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 23 to 2027/28
	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1 Warwickshire Police Estate - non-site specific		-			-	-				-	2,500	2,703	2,500	2,500	10,203
2 Acceleration of budget										-	(452)				452
3 Atherstone SNT Office	-	30	(30)		-	(4)	(4)			-	-	-	-	-	4
4 Bedworth Boiler Replacement	295	-	100		395	395	-			40	-	-	-	-	435
5 Estates Wide - BMS remote access and control improvements	-		61		61	61	-			-	-	-	-	-	61
6 Leamington - CCTV Works	250	-	(100)		150	143	(7)			-	-	-	-	-	143
7 Leamington - Custody Works	70	-	-		70	-	(70)		(70)	260	-	-	-	-	260
8 Leek Wootton North Lodge renovations (exterior works)	-	70	-		70	-	(70)		(70)	175	-	-	-	-	175
9 Leek Wootton Workshop Roof	-	142	-		142	143	1			-	-	-	-	-	143
10 Nuneaton - Custody Works	120		-		120	-	(120)		(120)	260	-	-	-	-	260
11 SRH - replacement air conditioning/ air conditioning changes	68	22	-		90	-	(90)			-	-	-	-	-	-
12 Stratford Boiler Replacement	227	-	(227)		-	-	-			-	-	-	-	-	-
13 Secure Cabinets	12	-	-		12	12	-			-	-	-	-	-	12
14 SRH EV Charging Points	-	-	16		16	16	-			-	-	-	-	-	16
15 SRH Solar Panels	-	-	123		123	138	15			-	-	-	-	-	138
16 Stratford Welfare (Toilets/Showers/Kitchen)	85	98	-		183	258	75			13	-	-	-	-	271
17 Woodcote House Belltower	150	-	-		150	0	(150)		(150)	150	-	-	-	-	150
18 Woodcote House Roof	189	-	-		189		(189)		(189)	850	-	-	-	-	850
19 Bedworth Police Station	15	5	-		20	8	(12)			-	-	-	-	-	8
20 Head Quarters - Leek Wootton	98	215	-		313	194	(119)			2	-	-	-	-	196
21 Stuart Ross House - OCC Building	156	27	-		183	198	15			-	-	-	-	-	198
22 Rugby Police Station & Courts	62	10	232		304	360	56			-	-	-	-	-	360
23 Stratford Police Station & Courts (inc Boiler Replacement)	30	(2)	227		255	239	(17)		(17)	41	-	-	-	-	280
24 Estate Wides - Fire Doors	-	50.0	30		80	80	(0)			2	-	-	-	-	82
25 60s Block Roof & Windows	-	-	-		-	729	729	659		33	-	-	-	-	762
26 Leek Wootton Boiler Replacement										700	-	-	-	-	700
27 Rugby Boiler Replacement										400	-	-	-	-	400
28 Replacement Gates										153	-	-	-	-	153
29 TOTAL WARWICKSHIRE ESTATE:	1,827	667	432		2,926	2,969	43	659	(616)	3,079	2,048	2,703	2,500	2,500	15,799

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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 2023 to 2027/28
	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
EVOLVE & APPLICATION AND INFRASTRUCTURE MIGRATION - (AIM):															
1 AIM - HOSTING ENVIRONMENTAL SERVICES (HES)	-	-	-		-	68	-			-	-	-	-	-	-
2 AIM - BUSINESS APPLICATION SERVICES (BAS)	-	-	-		-	(89)	-			-	-	-	-	-	-
3 AIM-SHARED APPLICATION SVCS (SAS)	-	-	-		-	80	-			-	-	-	-	-	-
4 AIM - OCC APPLICATION SERVICES (OAS)	-	-	-		-	(13)	-			-	-	-	-	-	-
5 AIM - INFRASTRUCTURE & NETWORK SERVICES (INS)	-	-	-		-	68	-			-	-	-	-	-	-
6 EVOLVE - TRANSFORMATION TEAM	-	-	-		-	418	-			-	-	-	-	-	-
7 EVOLVE - DIGITAL SERVICE EQUIPMENT (FSN/SCW)	-	-	-		-	50	-			-	-	-	-	-	-
8 EVOLVE - FORENSICS TRANSITION - PROTECTIVE SERVICES	-	-	-		-	6	-			-	-	-	-	-	-
9 EVOLVE - TRANSACTIONAL SERVICES	-	-	-		-	5	-			-	-	-	-	-	-
10 EVOLVE - Contingency	-	813	-		813	-	(220)		(34)	34	-	-	-	-	627
11 ICT EVOLVE - TOTAL	-	813	-		813	593	(220)	-	(34)	34	-	-	-	-	627

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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 2023 to 2027/28
	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
ICT EMPOWER															
1 EMPOWER - TRANSFORMATION TEAM	-	41	-	721	762	0	(762)		(77)	2,357	2,309	1,120	998	959	7,743
2 AXON	-	78	-	184	262	794	532	532		592		(172)	(180)	(180)	854
3 TRANSFORMATION PROJECTS	-	290	-	440	730	398	(332)		(330)	1,255	-	-	-	-	1,653
4 INFRASTRUCTURE & NETWORK RESILIENCE	-	585	-	90	675	630	(45)		(45)	70	-	-	-	-	700
5 APPLICATION FINALISATION	-	263	-	139	402	285	(117)		(117)	117	-	-	-	-	402
6 AZURE VIRTUAL DESKTOP (AVD/ROCU)	-	20	-	23	43	43	-			-	-	-	-	-	43
7 OCC UPGRADES	-	350	-	151	501	501	-		(210)	585	-	-	-	-	1,086
8 ICT EMPOWER -TOTAL	-	1,627	-	1,748	3,375	2,651	(724)	532	(779)	4,976	2,309	948	818	779	12,481
ICT NATIONAL PROJECTS															
9 FLEAP	-	-	-	10	10	-	(10)		(10)	10	-	-	-	-	10
10 NIAMS	-	-	-	-	-	18	18			-	-	-	-	-	18
11 NLEDS/PARS	-	-	77		77	59	(18)			-	-	-	-	-	9
12 EMERGENCY SERVICES NETWORK	-	18	-	100	118	0	(118)		(118)	787	-	-	118	-	905
13 VIDEO ENABLED POLICING	-	-	-	-	-	-	-			150	-	-	-	-	150
14 LECN	-	-	-	8	8	8	-			-	-	-	-	-	8
15 HOME OFFICE BIOMETRICS	-	-	-	-	-	-	-			50	-	-	-	-	50
16 COMMON PLATFORM	-	-	-	-	-	-	-			-	-	-	-	-	-
17 NPOCC/MERCURY	-	-	65	6	71	71	-			-	-	-	-	-	71
18 ICT NATIONAL PROJECTS -TOTAL	-	18	142	124	284	155	(128)	-	(128)	997	-	-	118	-	1,220

PROTECT MANAGEMENT

Capital Programme count...

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
Programme	Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 23 to 2027/28
	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
ICT PROJECTS															
1 ATHENA - HR LOADER	-	-	-		-	4	4			-	-	-	-	-	4
2 ATHENA UPGRADE	-	-	-	46	46	6	(40)		(40)	40	-	-	-	-	46
3 INVESTIGATIVE SOFTWARE - CHORUS/CSAS	-	-	-	26	26	1	(25)		(25)	25	-	-	-	-	26
4 LAWFUL BUSINESS MONITORING SOFTWARE	-	-	-	60	60	25	(35)		(35)	35	-	-	-	-	60
5 LONGARM (INTEL)	-	-	-	72	72	72	-			-	-	-	-	-	72
6 HR SYSTEM - ORIGIN UPGRADE	372	-	-	212	584	243	(340)		(340)	340	-	-	-	-	583
7 CLAIMS MANAGEMENT SYSTEM	-	-	-	50	50	-	(50)		(50)	50	-	-	-	-	50
8 OCCUPATIONAL HEALTH SYSTEM	-	-	-	40	40	-	(40)		(40)	40	-	-	-	-	40
9 AIRWAVE REPLACEMENT EQUIP -	36	(5)	-		31	9	(22)			-	-	-	-	-	9
10 ANPR FIXED SITES	-	6	-	93	99	99	-			-	-	-	-	-	99
11 POLICING RESOLUTION CENTRES	-	-	-	19	19	19	-			-	-	-	-	-	19
ICT PROJECTS - TOTAL	408	1	-	618	1,027	479	(548)	-	(530)	530	-	-	-	-	1,009
ICT REPLACEMENTS															
13 DESKTOP REPLACEMENT & GROWTH	-	-	2	32	34	34	-			22	22	45	45	45	213
14 MOBILE DEVICES	-	41	61	108	210	680	470			331	357	621	761	776	3,526
15 MOBILE DEVICES BUDGET ACCELERATION	-	-	-			-	-	470		(200)	(270)			-	470
16 BAU MEETING ROOMS	-	-	-			-	-			25	25			-	50
17 NEW RECRUITS SET-UP - I.T. COSTS	100	7	15	213	335	335	-			105	105	111	116	123	895
18 ALLIANCE SEPARATION - I.T. COSTS	-	9	(48)	15	(24)	(24)	-			-	-	-	-	-	24
19 REPL PRINTERS AND SCANNERS	-	-	-			-	-			7	7	7	7	7	35
20 SERVER	-	-	-			-	-			20	20	41	41	41	163
21 NETWORK	-	2	-		2	-	(2)			13	13	28	28	28	110
22 SAN/BACKUP INFRASTRUCTURE	-	-	-			-	-			10	10	21	21	21	83
ICT REPLACEMENTS - TOTAL	100	59	30	368	557	1,025	468	470		333	289	874	1,019	1,041	4,581

PROTECT MANAGEMENT

Capital Programme cont...

Vehicle Programme

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
Programme		Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 23 to 2027/28
Programme		£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	VEHICLES PURCHASE	1,300	6	14		1,320	1,044	(276)		(276)	1,406	1,443	1,204	1,204	1,500	7,801
2	VEHICLE REPLACEMENTS - TOTAL	1,300	6	14		1,320	1,044	(276)		(276)	1,406	1,443	1,204	1,204	1,500	7,801

Plant & Equipment

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
Programme		Original MTFP Budget 2022/23	Slippage 2021/22	Budget Adjust	Agreed Addn Empower Budget 2022/23	Revised Budget 2022/23	Capital Costs Delivered 31st March 2023	2022-23 Variance overspend (underspend)	2022/23 acceleration	2022/23 Slippage	2023/24 Total Budget per MTFP Feb'23	2024/25 Total Budget per MTFP Feb'23	2025/26 Total Budget per MTFP Feb'23	2026/27 Total Budget per MTFP Feb'23	2027/28 Total Budget per MTFP Feb'23	Total MTFP 23 to 2027/28
Programme		£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
OTHER CAPITAL PROJECTS:																
3	ANPR FIXED SITES	-	-	61		61	61	-		(37)	37	-	-	-	-	98
4	BODY ARMOUR REPLACEMENT -	-	-	50		50	-	(50)		(126)	126	-	-	-	-	126
5	TELEMATICS	-	-	50		50	-	(50)		(50)	50	-	-	-	-	50
6	OTHER EQUIPMENT	254	(8)	(161)		85	-	(85)			300	300	300	300	300	1,500
7	CCTV CUSTODY SUITES	-	64	-		64	-	(64)		(64)	64	-	-	-	-	64
8	REGIONAL MOTORWAY ANPR CAMERAS - REFUCUS PAYMENT - HIGHWAYS ENGLAND	-	19	-		19	-	(19)			-	-	-	-	-	-
9	CRIME TECH CAPITAL EQUIPMENT	-	9	-		9	-	(9)			-	-	-	-	-	-
10	ROUTERS	-	-	13		13	13	-			-	-	-	-	-	13
11	SECURE CABINETS (moved to Estates)	-	-	-		-	-	-			-	-	-	-	-	-
12	RESIDUAL SEPARATION COSTS	-	-	48		48	48	-			-	-	-	-	-	48
13	OTHER WARWICKSHIRE CAPITAL - TOTAL	254	84	61	-	399	122	(277)	-	(277)	577	300	300	300	300	1,899