

POLICE & CRIME COMMISSIONER FOR ESSEX
REVENUE REPORT 2013/14 Month 5 (AUGUST)

	Original Budget	Current Year Virements	Current Budget	Actuals to Date	Forecast Outturn	Variance - Over / (Under) Spend £000	Comments
	£000	£000	£000	£000	£000		
Employees							
Police Pay and Allowances	173,523	(1,429)	172,094	69,271	166,790	(5,304)	Officer outflows continue to exceeded forecasts
Operational Performance Budget	476	146	622	83	628	6	
Police Officer Overtime / TDA	2,979	287	3,266	1,401	3,784	518	Officer OT now forecast at £289k overspend. TDA spend continues at £29k/month - still on course for large overspend
Police Officer Bank Holiday Overtime	1,587	(0)	1,587	802	1,862	275	Presumes resourcing levels continue as per 1st 3 BHs
Police Staff Pay and Allowances	68,998	1,541	70,539	28,280	68,829	(1,710)	PCSO vacancies generating underspend of £1.1m. Police Staff pay budgets forecasting an underspend of £0.6m
Police Staff Overtime	1,016	(55)	961	511	1,528	567	Main areas of overspend are FCR and Crime & PP
Police Staff Agency	208	(31)	177	197	274	97	
Pensions (Ill Health / Medical)	4,029	(0)	4,029	2,331	4,466	437	Overspend on injury pension payments. Transactions continue to be reviewed.
Training	838	17	855	333	866	11	
Other Employee Expenses	793	(16)	777	125	770	(7)	
Premises	9,591	1,153	10,744	3,255	12,676	1,933	The main overspend is the Estate Improvement Programme.
Transport	7,913	(1,232)	6,681	1,875	6,440	(241)	Casual and AFR mileage forecast to underspend.
Supplies and Services	21,670	(391)	21,279	7,351	21,078	(201)	Main underspends are medical fees £138k, Interpreters £108k and Forensic services £95k. Main overspend is single top desk £160k
Agency Services	3,659	2,081	5,740	1,220	6,416	676	Main areas of underspend are Procurement and Property Services collaboration. Overspend of £800k forecast for Athena Management Org. This is subject to a more detailed review.
Gross Operating Expenditure	297,280	2,072	299,352	117,035	296,410	(2,942)	
Income	(23,261)	(1,596)	(24,857)	(5,019)	(24,711)	146	Includes overspend on vehicle seizures of £71k & Shortfall on PCSO match funding income of £102k
Net Cost of Services	274,019	476	274,495	112,017	271,699	(2,796)	
Interest Receivable / Payable	(294)	(0)	(294)	(141)	(294)	0	
Net loss/(surplus) on the disposal of fixed assets	32	0	32	(221)	32	0	
Net Operating Expenditure	273,757	476	274,233	111,655	271,437	(2,796)	
Capital & Other Adjustments	521	0	521	0	521	0	
Net contributions to earmarked reserves							
Budget carry forwards	0	(476)	(476)	0	24	500	Assumes full use of revenue c/fwd into 2014/15
Other earmarked reserves	0	0	0	0	0	0	
Net Expenditure	274,278	(0)	274,278	111,655	271,982	(2,296)	
Contribution to/(from) General Reserve	(2,705)	(0)	(2,705)	0	(409)	2,296	F'cast £0.4m to be contributed from reserves instead of £2.705m from reserves.
BUDGET REQUIREMENT	271,573	(0)	271,573	111,655	271,573	0	
Financed by							
SOURCES OF FINANCE	(271,573)	0	(271,573)	(73,105)	(271,573)	0	
TOTAL	0	(0)	(0)	38,549	0	0	

Current & Forecast Reserves & Provisions

		2013/14		2014/15		2015/16	
	<i>Actual @ 31/3/13 (£m)</i>	<i>Forecast Movements (£m)</i>	<i>Forecast @ 31/3/14 (£m)</i>	<i>Forecast Movements (£m)</i>	<i>Forecast @ 31/3/15 (£m)</i>	<i>Forecast Movements (£m)</i>	<i>Forecast @ 31/3/15 (£m)</i>
Specific Revenue Reserves							
Leased Property Dilapidations Reserve Original	0.2	-	0.2	-	0.2	-	0.2
Leased Property Dilapidation & Maintenance Reserve	0.4	-	0.4	-	0.4	-	0.4
Support Services Project Team	0.3	(0.3)	0.0	-	0.0	-	0.0
POCA income	0.6	(0.2)	0.4	-	0.4	-	0.4
Specific Revenue Reserves	1.5	(0.5)	1.0	-	1.0	-	1.0
Carry Forwards Reserve	1.1	(0.6)	0.5	(0.5)	-	-	-
General Reserve GR as % of net revenue expenditure	19.1 7.2%	(0.4)	18.7 6.8%	-	18.7	-	18.7
Total Revenue Reserves	21.9	(1.5)	20.2	(0.5)	19.7	-	19.7
Specific Capital Reserves							
Usable Capital Receipts	7.4	2.0	9.4	1.9	11.3	3.4	14.7
Unapplied grants & other contributions	7.9	(4.8)	3.1	-	3.1	-	3.1
Total Capital Reserves	15.3	(2.8)	12.5	1.9	14.4	3.4	17.8
Usable Provisions							
Insurance (for known outstanding claims)	1.2	(0.7)	0.5	(0.8)	(0.3)	(0.8)	(1.1)
Restructuring (for known redundancies @ 31.03)	-	-	-	-	-	-	-
Total Usable Provisions	1.2	(0.7)	0.5	(0.8)	(0.3)	(0.8)	(1.1)
Grand Total	38.4	(5.0)	33.2	0.6	33.8	2.6	36.4

Note: Total reserves = £36.4m less internal loans outstanding of £9.6m = £28.8m reserves that are 'cash-backed'.