

POLICE & CRIME COMMISSIONER FOR ESSEX
REVENUE REPORT 2013/14 Month 7 (OCTOBER)

	Original Budget	Current Year Virements	Current Budget	Actuals to Date	Forecast Outcome	Variance - Over / (Under) Spend £000	Comments
Employees							
Police Pay and Allowances	173,523	(3,726)	169,797	97,479	167,282	(2,515)	Main change is the transfer of £2m budget to fund Estates Presentable Plan
Operational Performance Budget	476	102	578	144	578	0	Review of spend/allocation for remaining months to be carried out with Chief Officers
Police Officer Overtime / TDA	2,979	634	3,613	2,193	4,309	696	TDA actuals have continued at increased monthly levels
Police Officer Bank Holiday Overtime	1,587	(6)	1,581	1,044	1,711	129	Forecast outcome reduced to reflect revised resourcing levels for the remaining Bank Holidays
Police Staff Pay and Allowances	58,919	1,381	60,300	34,706	60,033	(267)	Minimal change to forecast outcome.
PCSO Pay	10,079	(108)	9,971	5,059	8,490	(1,482)	Minimal change to forecast outcome.
Police Staff and PCSO Overtime	1,016	81	1,097	734	1,513	416	Overtime forecast to be reviewed next month
Police Staff Agency	208	(99)	109	281	353	243	Increase in outcome due to some contracts have been extended
Pensions (Ill Health / Medical)	4,029	(0)	4,029	3,075	4,174	145	Overspend on the monthly pensions for injury
Training	838	20	858	522	869	11	A review of training budgets to be carried out
Other Employee Expenses	793	(16)	777	280	768	(8)	The forecast for severance costs are as per the budget of £210k . Although the budget is likely to underspend from Reform savings, as a result of the Evolve programme the budget may overspend at year end.
Premises	9,591	711	10,302	5,955	10,060	(242)	Forecast outcome reduced by £2.5m as spend on Estates Presentable Plan is reviewed for the current year. £0.5m budget transferred to fund the plan.
Transport	7,913	(1,187)	6,726	3,243	6,310	(416)	Main underspends are mileage. Vehicle spares is also underspending by £95k
Supplies and Services	21,670	(634)	21,036	11,448	20,784	(252)	Main underspends are medical fees £106k and Interpreters Fees of £148k
Agency Services	3,659	2,401	6,060	2,481	6,852	792	Main overspend is Athena
Gross Operating Expenditure	297,280	(447)	296,833	168,644	294,085	(2,748)	
Income	(23,261)	(1,584)	(24,845)	(14,906)	(25,428)	(583)	Review of budget for seconded officers is on-going. Initially amendments have resulted in increase of income variance. Final figures to be reviewed for next month.
Net Cost of Services	274,019	(2,031)	271,988	153,737	268,657	(3,332)	
Interest Receivable / Payable	(294)	(0)	(294)	(202)	(190)	104	Interest forecast now updated to reflect current information. Actuals higher than forecast due to Trust fund income
Net loss/(surplus) on the disposal of fixed assets	32	0	32	(219)	23	(9)	
Net Operating Expenditure	273,757	(2,031)	271,726	153,316	268,469	(3,236)	
Capital & Other Adjustments	521	7	528	0	528	0	
Net contributions to earmarked reserves	0	(476)	(476)	0	(576)	(100)	Assumes full use of £500k revenue c/fwd into 2014/15 & £600k for Athena required from 2013/14 c/fwd (budget to be allocated)
Budget carry forwards	0	2,500	2,500	0	2,500	0	Budget set up for Estates Presentable Plan reserve
Other earmarked reserves							
Net Expenditure	274,278	(0)	274,278	153,316	270,941	(3,336)	
Contribution to/(from) General Balance	(2,705)	(0)	(2,705)	0	631	3,336	Forecast of £631k to be contributed to reserves instead of £2,705m from reserves
BUDGET REQUIREMENT	271,573	(0)	271,573	153,316	271,572	(0)	

Current & Forecast Reserves

	Actual @ 31/3/13 (£m)	2013/14		2014/15		2015/16	
		Forecast Movements (£m)	Forecast @ 31/3/14 (£m)	Forecast Movements (£m)	Forecast @ 31/3/15 (£m)	Forecast Movements (£m)	Forecast @ 31/3/15 (£m)
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
Estates Presentable Plan	-	2.5	2.5	(2.5)	-	-	-
Support Services Project Team	0.3	(0.2)	0.1	(0.1)	-	-	-
POCA income	0.6	(0.2)	0.4	-	0.4	-	0.4
Specific Revenue Reserves	1.5	2.1	3.6	(2.6)	1.0	-	1.0
Carry Forwards Reserve	1.1	(0.6)	0.5	(0.5)	-	-	-
General Reserve	19.1	0.6	19.7	-	19.7	-	19.7
GR as % of net revenue expenditure	7.2%		7.4%		7.4%		7.4%
Total Revenue Reserves	21.7	2.1	23.8	(3.1)	20.7	-	20.7
Specific Capital Reserves							
Usable Capital Receipts	7.4	(0.2)	7.2	4.5	11.7	3.4	15.1
Unapplied grants & other contributions	7.1	(3.1)	4.0	0.4	4.4	2.2	6.6
Long term liabilities							
Capital Grants - receipts in advance	0.8	(0.2)	0.6	(0.6)	-	-	-
Total Capital Reserves	15.3	(3.5)	11.8	4.3	16.1	5.6	21.7
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	38.2	(2.1)	36.1	0.4	36.5	4.8	41.3
Internal Borrowing on past capital projects	(9.6)	0.5	(9.1)	0.5	(8.6)	0.5	(8.1)
Reserves Financed by Cash	28.6	(1.6)	27.0	0.9	27.9	5.3	33.2