

SURREY POLICE - PAPER FOR PCC MANAGEMENT MEETING

**Force Financial Report for Month 10 2014/15**

**1. Purpose**

**1.1.** This report presents the Force's financial position for January 2015, or month 10 2014-15.

**2. Summary**

**2.1.** The gross revenue budget for the year is £207.268m, a reduction of £0.4m compared to last year. This report provides the revenue and capital position for the Force with the PCC budget separated out and reported elsewhere. The Force revenue budget is £204.730m with a forecast variance of £0.8m under spend.

**2.2.** In light of future funding reductions in 2016/17 and beyond, the Force has made a deliberate decision to freeze recruitment for specific posts. This is the main cause of the forecast underspend that is derived from police staff expenditure and, alongside recruitment decisions being managed through a panel to ensure a consistent and legitimate approach, leads to a short delay in the recruitment time to replace employees. In addition there is an increase forecast in Grants and Income which is partially matched by overspends in Other Payroll costs and Supplies and Services.

**2.3.** There are no known current cost pressures on the Force, of such a size, that will change the current trajectory. Due to the Force making decisions now to address future funding pressures the underspend will continue: plans have been included to make effective use of the underspend with a view to enhancing in-year performance and service as well as developing options to bring forward and/or smooth future spending pressures. The significant plans are to earmark funds to support the police staff pension scheme which will lessen the burden in future years and the creation of a provision to meet employee restructure costs.

**2.4.** The capital budget is £10.1m including £2.2m carried forward from the previous year; expenditure for the year to date is £3.9m with orders outstanding of £1.5m. Re-profiling of some schemes to the value of £2.8m into 2015/16 has been identified.

**3. Revenue Budget Position**

**3.1.** The Force's revenue budget forecast for the year is an underspend of £0.8m. Detailed at appendix A is a table that provides the Force budget by function and also by cost type. In addition at appendix B is a table identifying the most significant variances.

### 3.2. Summary position.

Annual Month 9			Annual Month 10		
Forecast	Budget	Variance	Forecast	Budget	Variance
£m	£m	£m	£m	£m	£m
203.9	204.7	(0.8)	203.9	204.7	(0.8)

### 3.3. Pay Budgets

- 3.3.1. Total pay is forecast to be £1.4m underspent;
- 3.3.2. Police officer pay is underspent at £3.5m which reflects the establishment being maintained at an average above the 1% vacancy rate. Vacancy rate in month 9 was 4.0% with an increase to 4.2% in January 2015.
- 3.3.3. Police staff pay is forecast to underspend by £0.8m with vacancy rate of 9.5% against the target 5%. This is due to the number of on-hold posts in the force as a result of on-going change programmes which will be taken as savings. Additional posts are being held combined with a gateway process to give oversight to recruitment decisions. In addition a further provision for the Police Staff Pension scheme of £0.5m has reduced the forecast underspend from the previous month.
- 3.3.4. Police officer overtime is forecast to overspend by £0.8m which is predominantly in Specialist Crime and Operations following the revised allocation of budget to reflect the same methodology in Surrey and Sussex.
- 3.3.5. Police staff overtime is expected to be £0.4m overspent with the largest variances within Specialist Crime and is a consequence of the number of vacancies in the command and Contact & Deployment. It has also reduced from the previous month because of reduced overtime being worked in Contact & Deployment.
- 3.3.6. The agency costs are forecast to exceed the budget by £1.0m by year end, with ICT making up £0.4m of the total however the on-going review of resources across Surrey and Sussex may see this reduce as the plans are implemented.
- 3.3.7. Other payroll overspend of £1.4m arises mainly from a redundancy provision of £1.2m and to the increasing cost of ill health retirements which has seen an increase in the number of officers leaving the force on ill health retirement in the last couple of years. Also within this section is liability insurance the renewal of which saw a significant increase in premium from October 2014.

### 3.4. Non Pay Budgets

- 3.4.1. The non-pay underspend is in transport of £0.9m, the majority of which is from savings from fuel expenditure and based upon analysis by the Joint Transport Service is an area the Force will reduce further for next year.
- 3.4.2. The non-pay overspends in supplies and services are forecast to be £2.3m. The largest proportion is in relation to Specialist Crime and non-collaborated Operations where budgets have been transferred. These are represented by equal and opposite income increases in each area. There is also additional expenditure provision in ICT for retention payments.
- 3.4.3. Income is forecast above budget for the year and collaboration re-charges and higher partnership income are the main items that create this variance. Grant income is forecast ahead of budget by £0.8m and the budget movements noted in 3.4.2 above are also included.

### **3.5.Delegated Budget Holders**

- 3.5.1. North Division: Forecasting an underspend of £1.2m derived from police officer and staff salary, with a £0.1m overspend on officer overtime. The variance has widened as there is increased underspend in each of Response and Local Policing Teams. North has been given additional police overtime budget (£0.1m) which contributes to the stabilising of the overtime budget forecast.
- 3.5.2. East Division: the year-end forecast is for an underspend of £0.3m with underspends occurring in officers and staff salaries totalling £0.3m. Officer and staff overtime is marginally overspent by £0.1m but this is offset by underspend in Transport of £0.1m.
- 3.5.3. West Division: Forecasting a large underspend of £1.7m predominantly from employees, with £1.0m underspend on police officers. This suggests police officer numbers need reviewing between the divisions and this work is currently underway. There is also a £0.8m underspend within police staff driven by the aforementioned hold on the recruitment of certain posts. The overspend in officer overtime (£0.2m) accounts for the remainder.
- 3.5.4. Specialist Crime: Forecast underspend of £0.4m; the most significant underspend is from police staff, £1.2m, due to the strategic aim of retaining a high level of vacancies within the command. These are tempered by overspends in staff overtime £0.2m, officer overtime £0.2m, the use of agency staff £0.1m and training £0.1m.
- 3.5.5. Operations: This report only represents the Surrey part of the command and has not combined the two Forces as per the PCC agreement. The non-collaboration element of Operations has been separated out. On the Surrey position for Operations there is no significant variation and the forecast is to be overspent by £0.2m. The overspend continues to occur in officer overtime, Roads Policing Unit, and the under achievement of the income budget within dog training and firearms training. There is an underspend within officer salaries as constables are below budget. Transport is forecast to overspend marginally and is due to the additional mileage being incurred by individuals travelling between the two Forces in this unit.
- 3.5.6. Contact & Deployment: There is an overspend for the year of £0.1m. Police staff reflect an underspend of £0.3m as a result of vacancies and staff overtime is being used to fill the resource gap and is over budget by £0.1m. The Bluelight project is incorporated in these figures and the expenditure is matched by grant funding.
- 3.5.7. ACPO: This forecast overspend of £0.5m includes costs in relation to Op Heather which has authority to be funded from general reserves and is forecast to cost £0.4m this year. However noting the Force position it may not be necessary to call on this facility. The forecast includes the cost of the temporary ACC over budget and some JESIP costs which will be fully recovered.
- 3.5.8. DCC (Communications & Service Quality): An underspend of £0.2m is forecast. Some overspending occurring in staff overtime and agency of £0.1m offset by under spends in transport, supplies and income, the latter from the data bureau fees.
- 3.5.9. PSD: A year end forecast of £0.5m over budget with a significant overspend in police officers of £0.2m as there are 5.3 officers above the budget. There is also pressure within legal expenses budget due to the number of claims being handled. This position is likely to deteriorate before it improves as temporary arrangements are made to cover for the departure of the Force Solicitor and while a review to develop options takes place. An exception report has been prepared for the Joint Financial Planning & Performance Board.

- 3.5.10. Force Improvement: An underspend of £1.1m is predicted due to over achievement of saves and costs of implementation lower than planned. The re-investment of pro-active saves to be used with Public Protection growth is no longer forecast (now in Specialist Crime) and this has been set off by the raising of the redundancy provision (£1.2m). All the variances arise from the status of the many change initiatives taking place.
- 3.5.11. Shared Business Service Centre: A small underspend £0.2m is forecast mainly from staff vacancies and lower than anticipated recruitment expenditure.
- 3.5.12. ICT: Forecast is to achieve an overspend of £0.6m at year end. There is an underspend of £0.4m derived from police staff which is offset by agency expenditure of an equal and opposite amount. In non-staff budgets there is an overspend £0.6m in financing which is a revenue contribution to capital for Virtual Desktop projects. The recovery of ICT employee costs to be shared with Sussex (£0.2m) has been included within income.
- 3.5.13. F&S: An overspend of £0.35m is anticipated arising mainly from an underspend in staff pay of £0.1m while an element is also due to revising the Estate forecast to reflect the recent permitted overspend on Building Maintenance for several project works.
- 3.5.14. Human Resources: A net forecast of £1.0m underspends derived from savings in employee budgets. This is largely due to probationers which sit in HR prior to posting within command areas. The department is underspending within transport and supplies/services £0.2m

### 3.6.Savings

- 3.6.1. The latest Strategic Change Savings schedule (18/02/15) is showing an over achievement of savings of £0.6m, as seen in the table below.
- 3.6.2. In summary there is a savings target of £6.9m and the forecast is an over achievement by £0.6m. The level of confidence in those savings is graded either red, amber or green and the projects in red are £0.1m with £0.6m amber and the remainder in green. There is a good level of confidence that the savings will be achieved in this financial year.

<b>Financial Confidence RAG</b>	
<b>Green</b> = on plan & saving will be achieved	<b>6,269</b>
<b>Amber</b> = Some movement to deadline or saving possible	<b>516</b>
<b>Red</b> = Saving figure or timing likely to be subject to change	<b>146</b>
<b>Purple</b> = Estimates	<b>0</b>
<b>Total Savings Plan</b>	<b>6,931</b>
<b>Surplus / Deficit brought forward</b>	<b>600</b>
<b>Total Savings Plan including previous year's variance</b>	<b>7,531</b>
Previous Forecast	7,420
Movement from previous month	111
<b>MTFP Period 9</b>	
<b>Savings Target MTFP</b>	<b>6,938</b>
<b>Variance between Savings Target &amp; Savings Plan</b>	<b>593</b>

## 4. Capital Budget Position

- 4.1. The approved capital programme for the year is £10.1m. Detail of the capital programme is provided in appendix C.

- 4.2.**The significant capital projects are IT and Fleet replacement schemes, Digital Audio Interviewing, ICAD upgrade and the CC6 Telephony scheme.
- 4.3.**Expenditure for the year to date is £3.9m with orders committed of a further £1.5m. There are a couple of schemes that are signalling an overspend which will need to be addressed. Noting there is £2.2m un-allocated as at month 10 the rate of expenditure will have to increase in order to complete the schemes in year, though this is unlikely.
- 4.4.**In response to the spend rate a review of the capital schemes has taken place to identify capital budget that can be phased into the next financial year. To date £2.8m has been identified for re-phasing into 2015/16.
- 4.5.**Capital expenditure is financed from grants received from the Home Office £1.5m, capital receipts from the sale of assets £8.7m, revenue transfer funding and if necessary borrowing. At present this is not required due to the size of recent receipts from police buildings and house sales.

## **5. Reserves**

- 5.1.**At the start of the year general reserves stood at £11.1m and specific reserves stood at £8.3m. The budget incorporated a movement of £1.3m into the general reserve plus the income from the Home Office of £0.5m for recovery of costs to meet the additional costs of responding to the flooding earlier in the year. The Chief Constable Operational Reserve and Operation Heather reserve have been established from general reserves therefore general reserves at the year-end are estimated at £10.7m plus the eventual variance on the revenue budget. Specific reserves have a reduction on the staff pension reserve to dampen the effect of the increase in employer's contribution rate as planned in the budget proposal.

## **6. Risks**

- 6.1.**The inability to control financial expenditure and achieve value for money would impact on achieving performance objectives and attract negative attention that affects the Force's reputation.
- 6.2.**The overspend within PSD is an area that requires addressing to understand the plan to stabilise expenditure and normalise for the next financial year.
- 6.3.** The work carried out by ICT to ensure resources are correctly aligned to budget has provided increased confidence in their forecast. However there are some one off costs expected from some change notices in respect of a couple of IT contracts which need to be examined and if required funded.

## **7. Decision[s] Required**

- 7.1.**The financial position is for information.

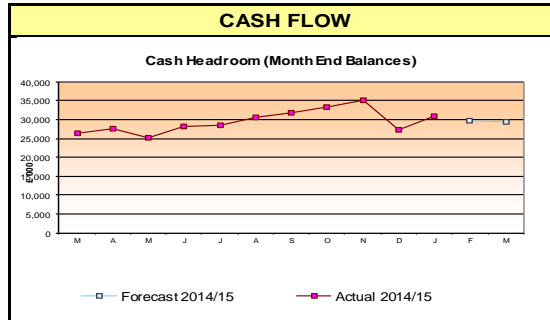
FINANCIAL OVERVIEW AS AT JANUARY 2015

INCOME AND EXPENDITURE						
	YEAR TO DATE			YEAR		
	ACT	BUD	VAR	BUD	F/C	VAR
	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
<b>PCC TOTAL</b>	<b>1,114</b>	<b>1,999</b>	<b>(885)</b>	<b>2,539</b>	<b>2,366</b>	<b>(172)</b>

BUSINESS UNIT VARIANCES						
	YEAR TO DATE			YEAR		
	ACT	BUD	VAR	BUD	F/C	VAR
	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
North Division	16,876	17,868	(992)	21,466	20,295	(1,171)
East Division	19,623	19,826	(204)	23,823	23,561	(262)
West Division	21,919	23,533	(1,614)	28,269	26,529	(1,740)
Specialist Crime	39,475	40,885	(1,411)	49,101	48,694	(407)
Operations	13,600	13,295	305	15,920	16,133	212
Operations Non Collab	496	669	(173)	765	718	(47)
Contact & Deployment	12,280	12,196	84	14,627	14,690	62
<b>Sub Total</b>	<b>124,268</b>	<b>128,272</b>	<b>(4,004)</b>	<b>153,972</b>	<b>150,619</b>	<b>(3,353)</b>
ACPO	1,650	1,193	456	1,446	1,984	538
DCC	3,332	3,732	(400)	4,455	4,233	(222)
PSD	2,519	1,953	566	2,377	2,913	536
Diversity	156	184	(27)	221	192	(29)
Strategic Planning	132	135	(3)	162	158	(5)
Force Improvement	1,887	3,953	(2,065)	4,524	3,509	(1,015)
<b>Sub Total</b>	<b>9,677</b>	<b>11,150</b>	<b>(1,473)</b>	<b>13,186</b>	<b>12,990</b>	<b>(196)</b>
SBS	1,160	1,310	(150)	1,574	1,409	(164)
ICT	9,302	9,096	206	10,705	11,265	560
F & S	9,888	9,550	338	11,419	11,772	354
HR/Fed	7,814	8,782	(968)	10,592	9,646	(946)
<b>Sub Total</b>	<b>28,165</b>	<b>28,738</b>	<b>(573)</b>	<b>34,289</b>	<b>34,092</b>	<b>(197)</b>
Corporate	2,443	2,793	(350)	3,282	6,213	2,932
<b>BUSINESS UNIT TOTAL</b>	<b>164,553</b>	<b>170,953</b>	<b>(6,400)</b>	<b>204,729</b>	<b>203,915</b>	<b>(815)</b>

BALANCE SHEET					
BALANCES					
	31/03/14		31/01/15		VAR
	£ 000	£ 000	£ 000	£ 000	
	Police Staff Pension Reserve	2,080	1,080	1,080	
Insurance Reserve	3,331	3,595	264		
Ill Health Reserve	1,673	1,946	273		
Healthcare Reserve	290	290	0		
Employee Retention Reserve	900	900	0		
Chief Constable Operational Reserve	0	1,000	1,000		
General Balances	11,142	10,710	(432)		
Operation Heahter	0	1,300	1,300		
<b>TOTAL</b>	<b>19,416</b>	<b>20,821</b>	<b>1,405</b>		

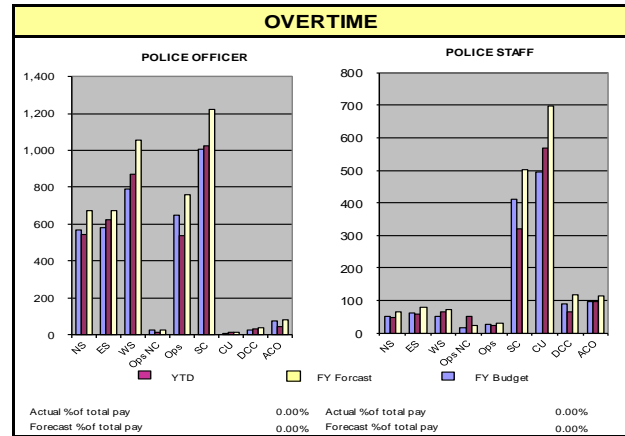
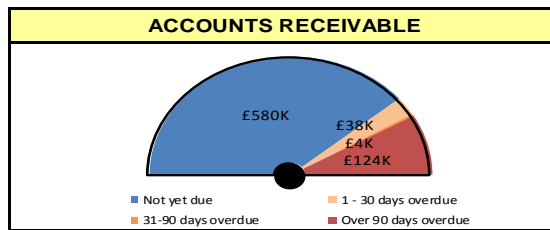


CAPITAL EXPENDITURE			
£ 000			
Approved 14/15 Capital Budget			7,826
Projects carried forward			2,232
<b>Total</b>			<b>10,058</b>
Spend to date			3,895
Ordered			1,534
Un committed			5,441
Revenue funded			(813)
<b>Total</b>			<b>10,058</b>
Financing			
Grant			1,460
Other funding			0
Receipts			19,247
Underspend			(3,200)
Borrowing			(7,449)
<b>Total</b>			<b>10,058</b>

MRP £'000: 11/12 (357), 12/13 (719), 13/14 (706), 14/15 (712)

COST TYPE VARIANCES						
	YEAR TO DATE			YEAR		
	ACT	BUD	VAR	BUD	F/C	VAR
	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
Police Payroll	79,895	83,397	(3,503)	100,254	96,127	(4,127)
Police Overtime	3,720	3,163	558	3,778	4,539	761
Staff Payroll	54,504	57,100	(2,596)	68,440	67,672	(768)
Staff Overtime	1,300	1,083	217	1,300	1,702	403
Agency	1,088	256	832	306	1,310	1,003
Training	717	956	(239)	1,145	1,025	(120)
Other Payroll Costs	3,487	3,623	(136)	4,120	5,536	1,416
<b>Sub Total</b>	<b>144,711</b>	<b>149,577</b>	<b>(4,866)</b>	<b>179,343</b>	<b>177,911</b>	<b>(1,432)</b>
Premises	6,133	6,251	(118)	7,537	7,808	271
Transport	2,184	5,022	(2,839)	5,867	4,942	(925)
Supplies & Services	28,891	20,368	8,524	32,864	35,149	2,285
Financing	523	592	(68)	714	1,561	847
<b>Sub Total</b>	<b>37,731</b>	<b>32,232</b>	<b>5,499</b>	<b>46,982</b>	<b>49,461</b>	<b>2,478</b>
Income	(13,412)	(5,959)	(7,453)	(15,899)	(17,082)	(1,183)
Grants	(3,363)	(2,899)	(465)	(3,158)	(4,009)	(851)
<b>Sub Total</b>	<b>(16,776)</b>	<b>(8,858)</b>	<b>(7,918)</b>	<b>(19,057)</b>	<b>(21,091)</b>	<b>(2,034)</b>
<b>FORCE TOTAL</b>	<b>165,667</b>	<b>172,952</b>	<b>(7,285)</b>	<b>207,268</b>	<b>206,281</b>	<b>(987)</b>

ACCOUNTS PAYABLE					
	0 - 30 days	31 - 60 days	61 - 120 days	Over 120 days	Total
Amount Due £ 000	474.1	470.0	114.4	27.2	1,085.7
% of Total Amount	43.7%	43.3%	10.5%	2.5%	100.0%
No of Invoices	71	32	33	230	366
% of Total Amount	19.4%	8.7%	9.0%	62.8%	100.0%



APPENDIX B

Budget Variances Month 10 2015															
Full year forecast															
£'000	Officer salary	Officer overtime	Staff salary	Staff overtime	Agency	Training	Other payroll	Premises	Transport	Supplies	Financing	Income	Grants	TOTAL	Delegated
North Division	(£932)	£128	(£367)	£17	(£3)	£8	£0	£3	(£54)	£30	£1	(£3)	£0	(£1,171)	(£248)
East Division	(£243)	£49	(£50)	£21	£0	£12	(£0)	(£3)	(£89)	£22	(£0)	£18	£0	(£263)	(£32)
West Division	(£980)	£187	(£807)	£6	£2	(£59)	(£2)	(£10)	(£181)	(£18)	£35	£88	£0	(£1,739)	(£701)
Specialist Crime	£210	£196	(£1,244)	£182	£117	£78	(£0)	£11	(£250)	£543	£51	(£286)	(£14)	(£407)	(£695)
Operations	£64	£220	£23	£6	£12	(£90)	£2	(£44)	£50	(£215)	£0	£184	£0	£212	£238
Contact & Deployment	£87	(£1)	(£324)	£127	£0	£0	£5	£14	(£20)	£88	£0	£3	£83	£62	(£25)
Operations Non collab	(£67)	£12	£77	(£28)	£0	(£54)	£0	£74	(£22)	£743	£0	(£782)	£0	(£47)	£74
ACPO	£138	(£1)	£339	£10	£330	£133	£101	£3	£62	£216	£0	(£64)	(£728)	£538	£267
DCC	(£0)	£1	(£34)	£26	£32	(£2)	£3	(£2)	(£85)	(£68)	£1	(£94)	£0	(£222)	(£220)
PSD	£221	£6	(£57)	£5	£57	£12	(£1)	£1	(£3)	£303	£0	(£7)	£0	£536	£304
Diversity	£6	(£1)	(£22)	£0	£1	(£3)	£0	(£0)	(£1)	(£8)	£0	£0	£0	(£29)	(£32)
Strategic Planning	£1	(£0)	(£1)	£0	£0	(£2)	£0	£0	(£1)	(£2)	£0	£0	£0	(£5)	(£4)
Force Improvement	(£1,367)	£0	(£224)	£0	£0	(£164)	£880	£67	(£240)	£33	£0	£0	£0	(£1,015)	£516
SBS	£0	£0	(£115)	(£4)	(£6)	(£5)	(£28)	£1	(£0)	(£8)	£0	£0	£0	(£164)	(£160)
ICT	£0	£0	(£441)	(£8)	£442	(£8)	£73	£0	£37	£46	£566	(£147)	£0	£560	£567
F&S	£0	£0	(£77)	£20	£26	(£18)	£96	£160	(£84)	£233	£113	(£114)	£0	£354	£371
HR	(£835)	£34	(£56)	£8	£10	£51	£63	£2	(£139)	(£98)	£0	£4	£0	(£956)	(£172)
FED	£16	£0	£5	£1	£0	£0	£27	£0	£0	(£8)	£0	(£31)	£0	£10	(£6)
Corporate	(£445)	(£71)	£2,685	£0	£0	£0	£233	£0	£105	£93	£81	£51	£200	£2,932	£3,378
<b>Total</b>	<b>(£4,127)</b>	<b>£759</b>	<b>(£688)</b>	<b>£390</b>	<b>£1,018</b>	<b>(£108)</b>	<b>£1,450</b>	<b>£276</b>	<b>(£916)</b>	<b>£1,925</b>	<b>£847</b>	<b>(£1,182)</b>	<b>(£459)</b>	<b>(£815)</b>	<b>£3,421</b>
PCC	£0	£1	(£80)	£12	(£15)	(£12)	(£34)	(£5)	(£9)	£361	(£0)	(£0)	(£392)	(£172)	(£161)
<b>TOTAL</b>	<b>(£4,127)</b>	<b>£761</b>	<b>(£768)</b>	<b>£403</b>	<b>£1,003</b>	<b>(£120)</b>	<b>£1,416</b>	<b>£271</b>	<b>(£925)</b>	<b>£2,286</b>	<b>£847</b>	<b>(£1,183)</b>	<b>(£851)</b>	<b>(£987)</b>	<b>£3,260</b>

APPENDIX C

C3 - Capital Report  
Month 10 - January 2015



	SRO	Prior Year Re-Phasing C/f	Current Year Budget 2014/15	Total 14-15 Budget	Rev Cont Sp Grants	Actual Spend YTD Apr-14-Jan-15	O/S Orders	Actual Spend YTD plus O/S Orders	Bal of Year Forecast Feb-15-Mar-15	Full Year Forecast	Fc to Bud Variance	Scheme Slippage into 2015/16	% Spend	RAG
<b>ICT Infrastructure Renewal / Business Continuity</b>														
6021	CIO	0	224,400	224,400		146,595	18,735	165,330	32,842	179,437	(44,963)	0	85.77	
6022	CIO	0	0	0		23,544	0	23,544	0	23,544	23,544	0		
6024	CIO	0	50,000	50,000		13,124	0	13,124	36,876	50,000	(0)	0	26.25	
6025	CIO	0	0	0		(266)	8,328	8,062	0	(266)	(266)	0		
6026	CIO	0	0	0	6,429	28,114	1,472	29,586	0	28,114	21,685	0		
6027	CIO	0	800,000	800,000		733,525	50	733,575	66,475	800,000	0	0	91.69	
6032	CIO	0	220,000	220,000		4,903	25,706	30,609	25,706	30,609	(189,391)	0	2.23	
6055	CIO	102,124	0	102,124		149,144	7,603	156,747	7,603	156,747	54,623	0	146.04	
	<b>Sub-Total</b>	<b>102,124</b>	<b>1,294,400</b>	<b>1,396,524</b>	<b>6,429</b>	<b>1,098,683</b>	<b>61,894</b>	<b>1,160,577</b>	<b>169,502</b>	<b>1,268,185</b>	<b>(134,767)</b>	<b>0</b>	<b>78.31</b>	
<b>Fleet Annual Replacement Schemes</b>														
6201	ACO	31,789	1,890,000	1,921,789	86,582	1,527,759	526,864	2,054,623	516,919	2,044,678	36,307	0	76.07	
<b>Specific Capital Schemes</b>														
6301		0	2,181,151	2,181,151		0	0	0	136,000	136,000	(2,045,151)	(2,045,151)		
6321		0	0	0	40,000	3,444	26,380	29,824	36,556	40,000	0	0	8.61	
6364	ACC LP	282,779	0	282,779	187,025	338,478	131,326	469,804	131,326	469,804	(0)	0	72.05	
6371	ACC LP	35,421	0	35,421		0	7,049	7,049	7,049	7,049	(28,372)	0	0.00	
6377	ACC LP	36,413	0	36,413		1	0	1	0	1	(36,412)	0	0.00	
6378	ACC SC	401,625	163,646	565,271		11,555	0	11,555	397,209	408,764	(156,507)	(156,507)	2.04	
6390	ACO	15,763	150,000	165,763		7,329	0	7,329	0	7,329	(158,434)	(158,434)	4.42	
6397	ACC LP	0	0	0	61,817	317	0	317	61,500	61,817	(0)	0	0.51	
6404	ACC Op	57,703	0	57,703		735	0	735	0	735	(56,968)	0	1.27	
6405	DCC	27,668	0	27,668		0	0	0	0	0	(27,668)	(27,668)	0.00	
6408	DCC	209,024	0	209,024	15,482	128,497	1,202	129,699	96,009	224,506	0	0	57.24	
6409	ACO	50,501	0	50,501		55,881	7,876	63,757	7,876	63,757	13,256	0	110.65	
6410	ACO	250,000	0	250,000		0	0	0	0	0	(250,000)	(250,000)	0.00	
6411	ACC LP	0	600,000	600,000		374,658	171,209	545,867	207,129	581,787	(18,213)	0	62.44	
6412	ACC Op	86,000	12,000	98,000		0	98,982	98,982	98,982	98,982	982	0	0.00	
6413	ACC Op	0	40,307	40,307		47,455	3,342	50,797	3,342	50,797	10,490	0	117.73	
6414	CIO	326,250	0	326,250		37,050	106,400	143,450	106,400	143,450	(182,800)	(180,250)	11.36	
6415	CIO	152,525	0	152,525	315,909	163,883	213,878	377,761	304,551	468,434	0	0	34.99	
6416	CIO	103,661	0	103,661		29,534	96,332	125,866	96,332	125,866	22,205	0	28.49	
6417	CIO	0	80,000	80,000		0	80,000	80,000	80,000	80,000	0	0	0.00	
6418	ACO	63,335	0	63,335		46,933	0	46,933	0	46,933	(16,402)	0	74.10	
6419	ACC SC	0	185,000	185,000		23,119	1,631	24,750	16,881	40,000	(145,000)	(25,000)	12.50	
6420	ACC SC	0	0	0	99,500	0	0	0	99,500	99,500	0	0	0.00	Nov
6421	ACC SC	0	64,042	64,042		0	0	0	64,042	64,042	0	0	0.00	Aug
6422	ACC SC	0	100,000	100,000		0	0	0	100,000	100,000	0	0	0.00	Sep
6423	ACC LP	0	990,000	990,000		0	0	0	990,000	990,000	0	0	0.00	Sep
6424	ACO	0	75,000	75,000		0	0	0	75,000	75,000	0	0	0.00	
	<b>Specific Capital Schemes Sub-Total</b>	<b>2,098,668</b>	<b>4,641,146</b>	<b>6,739,814</b>	<b>719,733</b>	<b>1,268,870</b>	<b>945,607</b>	<b>2,214,476</b>	<b>3,115,684</b>	<b>4,384,554</b>	<b>(3,074,993)</b>	<b>(2,843,010)</b>		
	<b>Totals</b>	<b>2,232,581</b>	<b>7,825,546</b>	<b>10,058,127</b>	<b>812,744</b>	<b>3,895,311</b>	<b>1,534,365</b>	<b>5,429,676</b>	<b>3,802,105</b>	<b>7,697,416</b>	<b>(3,173,454)</b>	<b>(2,843,010)</b>		