



## **Report to the Police Fire and Crime Panel – 28<sup>th</sup> January 2019**

### **Reserves Strategy**

Report of the Staffordshire Commissioner

#### **Introduction**

In addition to his existing role overseeing Staffordshire Police, the Staffordshire Commissioner became responsible for the governance of the Staffordshire Fire and Rescue Service from August 2018. However both remain separate organisations, with separate budgets, staff and governance processes.

This report will detail the reserves strategy for Staffordshire Police only; a separate report will follow for the Staffordshire Fire and Rescue Service. When reference is made to the Commissioner as part of this report, this represents his Staffordshire Police role only.

#### **Recommendations**

- a) That the proposed reserves strategy for the 2019/20 financial year is noted. The main features are: -
  - An intention to maintain a minimum 2% in general fund reserve and aim to return to 3% general fund reserve resilience at the start of 2019/20;
  - An intention to maintain minimum reserves for other purposes;
  - An intention to use the capitalisation directive flexibility to use capital receipts to create reserves available to invest in Transformation activity

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## **1 Summary**

- 1.1 The Commissioner aims to establish reserves which provide a cushion in times of hardship and a source of pump priming in times of development, thereby motivating innovation in service delivery.
- 1.2 The Commissioner has confidence that the Force is now capable of maintaining the tight financial control that is required in order to run with minimal safe reserves and that the Chief Constable is capable of further tightening that control despite the challenges of policing in the current social and economic climate.
- 1.3 By maintaining a minimal safe level of reserves the Commissioner aims to ensure that:
  - Policing responses to emergency situations can be managed without cutting back other vital services;
  - Today's taxpayers do not solely fund services and investments which will deliver returns long into the future;
  - Cash can be retained at a reasonable level to underpin good treasury management practices.

## **2 Objectives**

- 2.1 The Commissioner maintains reserves to protect against risk, ensure contingencies are in place and to support investment in future projects which contribute to meeting the aims of the Commissioner's Safer, Fairer, United Communities Strategy.
- 2.2 The Commissioner manages risk by ensuring that the potential impacts of future events are evaluated for risk, based on the likelihood that they may occur and the severity of any impact. Mitigating actions are then identified to reduce the exposure and appropriate plans are put in place.
- 2.3 The Commissioner maximises the cash advantage of holding reserves which allows short term borrowing for capital investment to be reduced and which is a cost effective way of managing treasury needs.

2.4 Reserves are specifically held in order to further the Commissioner’s Strategic Policing Priorities:



**Modern Policing**

“A police force that is fit for a changing future.”



**Supporting Victims and Witnesses**

“Making it easier for victims and witnesses to get the support they need, when they need it.”



**Early intervention**

“Identifying and tackling root causes at the earliest opportunity.”



**Managing Offenders**

“Preventing offending in the first place and reducing reoffending.”



**Public Confidence**

“Creating opportunities for communities to shape policing, with greater transparency and openness to increase confidence in policing.”

### **3 Regulations relating to Reserves**

- 3.1 The requirement for financial reserves is acknowledged in statute: sections 32 and 43 of the Local Government Finance Act 1992 require precepting bodies such as the Commissioner to have regard to the level of reserves needed for meeting estimated future expenditure or revenue account deficits from previous years when calculating and balancing the budget requirement.
- 3.2 The Local Government Act 2003 Section 25 makes it the Director of Finance’s duty to report on the robustness of estimates and adequacy of reserves when the Police Fire and Crime Panel is considering the budget requirement.
- 3.3 CIPFA’s Prudential Code requires the Director of Finance to have full regard to affordability when making recommendations about the Commissioner’s Capital Programme. In considering the affordability of the Commissioner’s capital plans, the Head of Finance is required to consider all of the resources available to the Commissioner, estimated for the future, together with the totality of its capital plans and revenue forecasts for the forthcoming year and the following two years. There is a requirement for three year revenue forecasts across the public sector and this is achieved through the Medium Term Financial Plan (MTFP).
- 3.4 These requirements are reinforced by section 114 of the Local Government Finance Act 1988, which requires the Head of Finance to report if there is likely to be unlawful expenditure or an unbalanced budget. This would include situations where reserves had become seriously depleted or were it to be forecast that the Commissioner would not have the resources to meet its expenditure in a particular financial year.

## **4 Current Funding Climate**

- 4.1 The pressures on public finances currently and for the medium term are consistently high – this is detailed in the Medium Term Financial Strategy. Whilst the recent draft settlement recognises the pressure on police forces and maintains but does not extend the funding challenge, the long term prospects of having rising need and rising cost met by central government as they were sometimes in the past, are not our current expectation.
- 4.2 The Commissioner has publicly welcomed extending the powers to raise funding locally by increasing the allowable precept rise, and has utilised this in the current year by increasing the precept by £24.00. He considers that whilst this means that most of the pressures felt by Policing will be financed locally, this correctly increases accountability.
- 4.3 Therefore, the ability to retain reserves for unforeseen events and circumstances in order to provide for locally led financial resilience becomes more important.
- 4.4 The Medium Term Financial Strategy also identifies risks in the general Policing landscape and in achieving the required savings to ensure balanced budgets over future years. Holding reserves at a minimal safe level will allow risks to be met without cutting back on existing service provision, should those risks arise.
- 4.5 The Commissioner does not however hold sufficient reserves to manage the decisions made by others. If government funding policy were to assume that all Forces can absorb increases or make investments from reserves, the Commissioner would expect to be negatively impacted in his future planning and resilience by this decision, by being at the lower end of all Commissioners nationally in terms of the absolute levels of reserves.

## **5 Reserve Policies and Targets**

- 5.1 The Commissioner's policy for the General Fund Reserve is for it to hold as a minimum 2% of the net revenue budget of the combined budgets of the Commissioner and the Force. This is currently considered to be a minimal safe level which would afford two incidents of maximum exposure to loss in any one year. In order to achieve this the Commissioner will set a budget which establishes a general fund reserve of 3% of net revenue budget requirement at the start of each financial year in the budget setting process.

- 5.2 The maximum exposure to loss is understood to be 1% of net budget in the light of the guidance which is issued by the Home Office relating to the Police Special Grant. This guidance establishes that in the event that a Force can prove it has proportionately policed a major incident which has created an unaffordable cost in one year, and that is reviewed by HMICFRS, the Force can claim for costs exceeding 1% of the net budget for each incident. This guidance was reissued in November 2017 and we expect it to continue to be in place during the period of the MTFP.
- 5.3 At the end of March 2019 the General Fund is estimated to be at 2.5% of the net budget requirement for the following year. That requires £1.3m of funding to be found as the first call on the budget in 2019/20 to recover the General Fund back to safe levels. This will change if there is any over or underspend in 2018/19.
- 5.4 The insurance provision and reserve level has been assessed after the insurance fund valuers biennial assessment. £700k will be put into the budget in 2019/20 to provide for an annual top-up (this is the historic average of the drain on the reserve annually) and an additional £100k will be set aside p.a. to continue to rebuild the reserve to allow for the impact of future litigation. £100k is our maximum exposure on a large case, being the excess on the insurance policy.
- 5.5 The use of capital receipts will be considered during the closure of the accounts and will be applied in order to:
- ensure that reserves levels are maintained according to other policies in this section;
  - reduce as much as possible the drain on the revenue account in future years by funding high cost, short life assets from receipts instead of borrowing or revenue provision;
  - provide a future fund for capital investment
- 5.6 The Commissioner has set a target for the Transformation fund to be at or near to £1M, and the intention is that this fund will be self-financing as savings created by Transformation projects are paid back into the fund. As the fund has been topped up by capital receipts this fund can only be used for Transformation and not business as usual costs.
- 5.7 After meeting immediate investment needs and subject to the continuation of national policies on police funding, the Commissioner will look to create an Investment Fund, also £1M. This will be a new reserve and act as a local version of the national Police Transformation Fund. It will pump prime initiatives with the Force and partner agencies thereby ensuring that the Commissioner can respond in year at pace to ensure his priorities are fulfilled, innovation is supported but ensures that one off investments do not become 'built in' to base budgets.

5.8 The Commissioner is conscious that technically all reserves belong to him and in light of his treasury management responsibilities this is as it should be. However he would like to work with the Chief Constable to establish a local reserve which the Chief could use in light of good budgetary control practice to enable his own invest to save projects, funded by underspends arising from good management practice in the Force.

## **6 Types of Reserves**

6.1 The Statement of Accounts fully explains the nature and makeup of the reserves of the Commissioner. These break down into usable and unusable reserves and this strategy relates solely to the usable reserves.

6.2 Unusable reserves are those which have been created as a result of the difference between accounting under IFRS and the need to make statutory provision for meeting expenditure which is classified as General Fund expenditure. They are described in Appendix 1.

6.3 General Fund, Unrestricted and Earmarked Reserves are the only reserves which the Commissioner may use in order to fund past, current or future year service levels above the revenue and grant funding available in year. For 2018/19 the reserves held are as follows:

- The General Fund is the first place that any deficit or surplus for the year is posted and it holds the accumulation of revenue account (CIES) deficits and surpluses across previous years.
- Unrestricted reserves are those which can be used for any purpose deemed fit by the PCC:
  - Seized vehicle Fund – where a car is seized as a result of an infringement such as failure to insure the vehicle, the Force is entitled to the sale or scrap value of the vehicle after a period of 12 months has passed.
  - MDA Forfeiture Fund – the Misuse of Drugs Act 1971 allowed courts to award assets forfeited by those found guilty to whomever the court decides. The CPS can request that it is the Police Force.
  - POCA Fund – the Proceeds of Crime Act 2002 determined that the Police Force can recover 50% of cash seized and assets confiscated under this Act.
  - Commissioner Development Fund – the Commissioner has an intention to establish a new reserve in 2020/21, which depends on the decision to increase precept in Year 2 of the Medium Term Financial Strategy.
- Earmarked reserves are those which can only be used for the purpose for which they were established:
  - Transformation / Reshaping the Future Reserves – this reserve has been created to help fund the transformation currently taking place in order to achieve the required savings to balance future budgets

- Restructuring – the Chief Constable is implementing a new Target Operating Model and in doing so there are expected to be significant costs of restructuring. This reserve will meet the costs arising from restructuring as a result of Transformation.
- Insurance Reserve - provides for the self-funding of certain uninsurable risks, and also to cover the excess (£100,000) for any unknown claims before the insurance cover is applied and the aggregate stop loss for each year. The reserve covers amounts falling outside the definition of the insurance provision as they are unknown claims which could occur from past or future events.
- Pension Employer Contribution – there are ongoing costs of deficit repair within the LGPS scheme. The scheme performance is unpredictable but previously reserves had been built up against needing to provide for historic losses in the scheme. The cost of meeting these losses is now being met from the General Fund.
- Early Adopter Income – this is the remains of a specific grant for early adoption of a different approach to medical assessment of those held in custody and must be retained and spent only for that purpose.
- Crash Course – working within the Safer Roads Partnership, the Force supports the delivery of crash course training and the proceeds are placed in this fund which is administered jointly with the other partners.

6.4 In addition the Commissioner can use capital receipts flexibly to support expenditure. The sale of certain types of assets (net of the cost of sale) can be applied to the purchase of new assets, or in extraordinary circumstances, costs which would otherwise be met from the General Fund. During the MTFP period the Commissioner intends to promote the sale of surplus assets across his policing estate.

## 7 Reserve Forecasts

7.1 The current MTFP assumes that reserves will be used in line with the policy at Section 6. Further detail is given in Appendix 2.

|                                       | 31/03/2019<br>Estimate<br>£'000 | 31/03/2020<br>Budget<br>£'000 | 31/03/2021<br>Budget<br>£'000 | 31/03/2022<br>Budget<br>£'000 | 31/03/2023<br>Budget<br>£'000 |
|---------------------------------------|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Police Incidents – minimum 2% of base | 4,610                           | 5,910                         | 5,910                         | 5,910                         | 5,910                         |
| Police unfunded pay increase          |                                 |                               |                               |                               |                               |
| <b>General Reserves</b>               | <b>4,610</b>                    | <b>5,910</b>                  | <b>5,910</b>                  | <b>5,910</b>                  | <b>5,910</b>                  |
| Transformation costs                  | 2,036                           | 2,036                         | 2,036                         | 2,036                         | 2,036                         |
| Commissioner's Development Fund       |                                 |                               | 1,000                         | 1,000                         | 1,000                         |
| Restructuring costs                   | 1,939                           | -                             | -                             | -                             | -                             |
| <b>Earmarked Reserves</b>             | <b>3,975</b>                    | <b>2,036</b>                  | <b>3,036</b>                  | <b>3,036</b>                  | <b>3,036</b>                  |

|                                   |              |              |              |              |              |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| Insurance Provision               | -            | 100          | 200          | 300          | 400          |
| LGPS and other Pension Provisions | -            | -            | -            | -            | -            |
| Other provisions                  | -            | -            | -            | -            | -            |
| <b>Provisions</b>                 | -            | <b>100</b>   | <b>200</b>   | <b>300</b>   | <b>400</b>   |
| Other earmarked reserves          | 438          | 488          | 538          | 588          | 588          |
| <b>TOTALS</b>                     | <b>9,023</b> | <b>8,534</b> | <b>9,684</b> | <b>9,834</b> | <b>9,934</b> |

## **8 Procedure for the Use of Reserves**

- 8.1 A reserve can only be established with the approval of SGB and the support of the Commissioner's Director of Finance. New reserves will only be established for specific and appropriate purposes or in response to funding received which must be ring-fenced.
- 8.2 As part of the annual budget process the Commissioner's Director of Finance will consider and make recommendation to SGB whether there is a need to include a contribution to the general fund balance or any earmarked reserve.
- 8.3 A reserve contribution or drawdown approved as part of the annual budgeting cycle can be made with no further approvals.
- 8.4 Any transfers to and from earmarked reserves are reported to SGB.
- 8.5 Approval of the statement of accounts by the relevant CFO/Director of Finance and Chief Constable or Commissioner is sufficient approval for any further drawdowns from earmarked reserves in-year.

## **9 Monitoring**

- 9.1 The forecast use of reserves is reported to SGB on a monthly basis as part of the Budget Monitoring procedures.
- 9.2 The overall level and purpose of reserves is reviewed on an annual basis by the Ethics and Transparency Panel (ETAP) during the budget setting process.
- 9.3 As part of the review ETAP consider for each earmarked reserve:
- The reason for/ purpose of the reserve
  - How and when the reserve can be used
  - Its relevance and adequacy

9.4 During the year changes may occur in the MTFP which will affect this strategy. Such changes will be monitored by the Commissioner's Director of Finance and reported to the Executive Board.

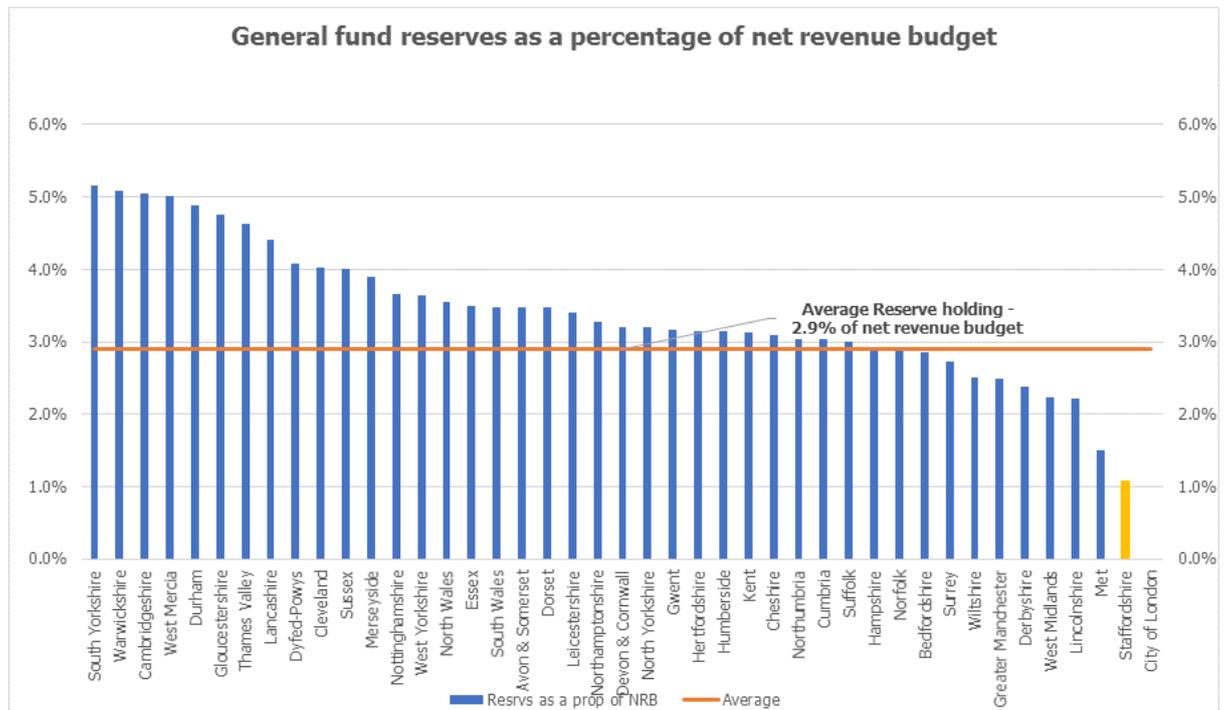
## **10 Risk Analysis**

10.1 There are significant risks which affect the level of reserves to be maintained and the type of risks that have been considered, but which also be kept under review are:

- Future funding gap - the risk that due to the economic conditions, that are likely to be further real terms reductions in levels of revenue support grant and reductions in specific grants
- Reduced capital receipts
- Increased demand on services / emergency services giving rise to a special grant claim
- Uninsured legal liabilities – for example, personal injury claims
- Pace of progress towards delivering planned Transformation savings
- Organisational Restructuring – for example, redundancy and pension costs
- Repair or replacement of assets – for example, buildings

## 11 Sector Comparison

11.1 Staffordshire's current level of reserves is at the bottom end of the sector holdings.



11.2 Staffordshire's earmarked reserves have fallen over the past few years during a period of change. Transformation costs which could have been met from capital receipts were charged to reserves when sales slipped into a new financial year.

11.3 In future, tighter budget management should mean that yearend variances are less likely that they were in the past yet with low reserve levels the impact of overspends against budget becomes a greater risk.

**Unusable Reserves**

- Accumulated Absences Account: this holds the notional cost of absences earned but not taken in the year e.g. flexi time and annual leave.
- Revaluation Reserve: whereas in the private sector the revaluation of assets customarily goes through the revenue account (CIES), in the public sector there are circumstances where this does not occur, and in those circumstances this reserve takes the adjusting amount.
- Collection Fund Adjustment Account: this carries timing differences in the recognition of council tax as revenue.
- Capital Adjustment Account: this account carries many of the adjustments relating to depreciation, funding and write-offs which would be charged to the revenue account (CIES) by most private sector bodies. It represents the differences between accounting for assets on a statutory funded basis and an IFRS basis.
- Pensions Reserve: the Commissioner accounts for post-employment benefits in the revenue account (CIES) as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Commissioner makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Commissioner Group has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

At the end of 2017/18 the levels of unusable reserves were as follows. As the adjustments which create a change in these reserves have not yet been calculated and cannot reliably be forecast there is no change to the forecast outturn on these reserves for yearend.

|                                    | Group              |                  |                |                    |
|------------------------------------|--------------------|------------------|----------------|--------------------|
|                                    | Balance 1          | Transfers Out    | Transfer In    | Balance 31         |
|                                    | April              |                  |                | March              |
|                                    | £000               | £000             | £000           | £000               |
| Accumulated Absences Account       | (3,824)            | 0                | 448            | (3,376)            |
| Revaluation Reserves               | 8,940              | (197)            | 1,203          | 9,946              |
| Capital Adjustment Account         | 14,325             | (6,649)          | 3,142          | 10,818             |
| Deferred Capital Receipts          | 444                | (80)             | 0              | 364                |
| Pension Reserve                    | (2,131,516)        | (120,863)        | 260,298        | (1,992,081)        |
| Collection Fund Adjustment Account | 1,602              | 0                | 21             | 1,623              |
| <b>Total</b>                       | <b>(2,110,029)</b> | <b>(127,789)</b> | <b>265,113</b> | <b>(1,972,706)</b> |

## Appendix Two – Detailed Reserves Forecast

|                                       | 31/03/2018   | 2018/19      | 2018/19      | 31/03/2019   | 2019/20      | 2019/20        | 31/03/2020   | 2020/21      | 2020/21      | 31/03/2021   | 2021/22    | 2021/22      | 31/03/2022   | 2022/23    | 2022/23      | 31/03/2023   |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|------------|--------------|--------------|------------|--------------|--------------|
|                                       | Opening      | Top Up       | Draw Down    | Estimate     | Top Up       | Draw           | Estimate     | Top Up       | Draw         | Estimate     | Top Up     | Draw         | Estimate     | Top Up     | Draw         | Estimate     |
|                                       | Balance      | £'000        | £'000        | £'000        | £'000        | Down           | £'000        | £'000        | £'000        | £'000        | £'000      | £'000        | £'000        | £'000      | £'000        | £'000        |
| Police Incidents – minimum 2% of base | 2,857        | 1,753        | -            | 4,610        | 1,300        |                | 5,910        |              |              | 5,910        |            |              | 5,910        |            |              | 5,910        |
| Police unfunded pay increase          |              |              |              |              |              |                |              |              |              |              |            |              |              |            |              |              |
| <b>General Reserves</b>               | <b>2,857</b> | <b>1,753</b> | <b>-</b>     | <b>4,610</b> | <b>1,300</b> | <b>-</b>       | <b>5,910</b> | <b>-</b>     | <b>-</b>     | <b>5,910</b> | <b>-</b>   | <b>-</b>     | <b>5,910</b> | <b>-</b>   | <b>-</b>     | <b>5,910</b> |
| Transformation costs                  | 15           | 2,021        |              | 2,036        |              |                | 2,036        |              |              | 2,036        |            |              | 2,036        |            |              | 2,036        |
| Commissioner's Development Fund       |              |              |              | -            |              |                | -            | 1,000        |              | 1,000        |            |              | 1,000        |            |              | 1,000        |
| Restructuring costs                   |              | 1,939        |              | 1,939        | 2,500        | - 4,439        | -            |              |              | -            |            |              | -            |            |              | -            |
| <b>Earmarked Reserves</b>             | <b>15</b>    | <b>3,960</b> | <b>-</b>     | <b>3,975</b> | <b>2,500</b> | <b>- 4,439</b> | <b>2,036</b> | <b>1,000</b> | <b>-</b>     | <b>3,036</b> | <b>-</b>   | <b>-</b>     | <b>3,036</b> | <b>-</b>   | <b>-</b>     | <b>3,036</b> |
| Insurance Reserve                     | 54           | 700          | - 754        | -            | 800          | - 700          | 100          | 800          | - 700        | 200          | 800        | - 700        | 300          | 800        | - 700        | 400          |
| LGPS and other Pension Provisions     |              |              |              | -            |              |                | -            |              |              | -            |            |              | -            |            |              | -            |
| Other provisions                      |              |              |              | -            |              |                | -            |              |              | -            |            |              | -            |            |              | -            |
| <b>Provisions</b>                     | <b>54</b>    | <b>700</b>   | <b>- 754</b> | <b>-</b>     | <b>800</b>   | <b>- 700</b>   | <b>100</b>   | <b>800</b>   | <b>- 700</b> | <b>200</b>   | <b>800</b> | <b>- 700</b> | <b>300</b>   | <b>800</b> | <b>- 700</b> | <b>400</b>   |
| Other earmarked reserves              | 1,261        |              |              | 438          |              |                | 488          |              |              | 538          |            |              | 588          |            |              | 588          |
| <b>TOTALS</b>                         | <b>4,187</b> | <b>6,413</b> | <b>- 754</b> | <b>9,023</b> | <b>4,600</b> | <b>- 5,139</b> | <b>8,534</b> | <b>1,800</b> | <b>- 700</b> | <b>9,684</b> | <b>800</b> | <b>- 700</b> | <b>9,834</b> | <b>800</b> | <b>- 700</b> | <b>9,934</b> |

### Appendix Three – Contribution by the Reserve to Force and Commissioner Strategic Objectives

|                           | <b>Contribution to Strategic Objective</b> | <b>Category of Reserve</b>   | <b>Specific Projects Funded by Reserve (example)</b>   |
|---------------------------|--|--|--|
| General Fund              | Modern Policing                            | Held in accordance with sound principles of good financial management  | This reserve is maintained at a target level of 2% of net budget requirement which is the maximum exposure to unforeseen cost in any one year before Home Office support may be sought |
| <b>Unrestricted Funds</b> |  |  |  |
| Seized Vehicle Fund       | Supporting Victims and Witnesses           | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | Funding for software to allow victims to upload CCTV data direct to Police systems   |
| MDA Forfeiture Fund       | Early Intervention                         | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | SPACE – the Commissioner’s programme for Young People  |
| POCA Fund                 | Managing Offenders Early Intervention      | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | To help offenders address reoffending when they are dependent on drugs or alcohol  |
| PCC Development Fund      | Public Confidence                          | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | The Chief Constable will propose projects for the Commissioner’s consideration   |
| <b>Restricted Funds</b>   |  |  |  |
| Transformation Fund       | Modern Policing                            | Funding for planned expenditure on projects and programmes over the period   | SP25 the Chief Constable’s   |

|                               | <b>Contribution to Strategic Objective</b> | <b>Category of Reserve</b>   | <b>Specific Projects Funded by Reserve (example)</b>                   |
|-------------------------------|--|--|--|
|                               |  | of the current Medium Term Financial Plan  | Transformation Programme<br>Costs of on boarding major new contracts   |
| Restructuring                 | Modern Policing                            | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | Redundancy and exit packages   |
| Insurance                     | Public Confidence                          | Held in accordance with sound principles of good financial management  | N/A  |
| Pension Employer Contribution | Public Confidence                          | Held in accordance with sound principles of good financial management  | Pension deficit repair in LGPS scheme                                  |
| Early Adopter Income          | Modern Policing                            | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | Redesigning approaches to medical assessment of those held in custody. |
| Crash Course                  | Early Intervention                         | Funding for planned expenditure on projects and programmes over the period of the current Medium Term Financial Plan | Providing driver training  |