

## PROTOCOLS FOR EARMARKED RESERVES

RESERVE	REVENUE PRESSURES	VIPER RESERVE
<b>REASON/PURPOSE</b>	To carry forward underspends on devolved budgets for use in the following financial year, in accordance with Financial Regulations and to enable use of underspend against future revenue pressures.	To retain the operating surplus on VIPER resulting from increased efficiencies and reduction in replacement costs (net of cost savings passed on to users).
<b>HOW AND WHEN USED</b>	<p>Amounts underspent are transferred into the reserve at the year-end up to the value of 1% of Net Revenue Budget.</p> <p>Expenditure in future years is supported by a contribution from the reserve.</p>	<p>To support future replacement of equipment and research and development costs for existing or new proposed products or services.</p> <p>To meet any trading deficit should one arise.</p>
<b>MANAGEMENT AND CONTROL</b>	Budget holders must submit a proposal to Chief Officer Team to justify the amount carried forward and spending plans for the following year. Agreed as part of the spending pressures process.	The Assistant Chief Officer WYP has management control of the reserve but must provide an annual report of reserves usage to the Mayor.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The principle of carry forward is reviewed as part of the regular update of Financial Regulations	The adequacy of the reserve is considered as part of the budget and closedown process.

<b>RESERVE</b>	<b>PRIVATE FINANCE INITIATIVE RESERVE</b>	<b>PROPERTY REFURBISHMENT RESERVE</b>
<b>REASON/PURPOSE</b>	To support the delivery of the PFI scheme for police operational and training accommodation. To smooth the impact of PFI costs on the revenue budget.	To fund the repair, redecoration and return of lease properties to their original condition.
<b>HOW AND WHEN USED</b>	To smooth the impact of the PFI schemes on the revenue budget over the lifetime of the schemes.	To meet the costs of repair, decoration and alteration of lease properties at the end of the lease agreement.
<b>MANAGEMENT AND CONTROL</b>	Utilisation of the reserve is controlled by the ACO Business Operations.	The ACO Business Operations retains management control of the reserve.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>CAPITAL FINANCING RESERVE</b>	<b>ORGANISATIONAL CHANGE RESERVE</b>
<b>REASON/PURPOSE</b>	To provide additional flexibility in the financing of the capital programme, i.e. to meet the costs of any new borrowing taken in year, pending the recurring impact being built into the base budget.	To meet the costs associated with organisational transformation, include ICT transformation costs and the costs of change
<b>HOW AND WHEN USED</b>	Funds may be drawn down when a decision is made to take new long term borrowing	To fund the costs of necessary organisational restructure through Programme of Change.
<b>MANAGEMENT AND CONTROL</b>	The Mayor's Chief Finance Officer has delegated responsibility for treasury management decisions including utilisation of the reserve.	Utilisation of the reserve is controlled by the ACO Business Operations.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>COMMUNITY SAFETY FUND RESERVE</b>	<b>CAPITAL RESERVES (Receipts and specific projects)</b>
<b>REASON/PURPOSE</b>	To provide time limited additional resources to the Mayor's Community Safety Funding to partners, through either grants or commissioning, in support of the outcomes in the Police and Crime Plan.	To provide funding for the approved capital programme Monies will be held from Capital Receipts or transferred from the accumulation of the Capital Financing Reserve set aside to aid funding of the Capital Programme at a time when grant funding is so low..
<b>HOW AND WHEN USED</b>	To be incorporated into the grant/commissioning round for the Mayor's Community Safety Fund and utilised according to the process and principles established for that.	At the year end when decisions are taken regarding funding of the capital programme
<b>MANAGEMENT AND CONTROL</b>	The WYCA officers will retain management control of the reserve.	The Mayor's Chief Finance Officer retains management control of the reserves.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>WELLBEING RESERVE</b>	<b>SAFEGUARDING RESERVE</b>
<b>REASON/PURPOSE</b>	To provide additional funding over multiple years to recognise the additional pressures faced across the service	Funding was set aside during the 2020/21 close down in order to pump prime safeguarding initiatives over the MTFF period.
<b>HOW AND WHEN USED</b>	The reserve will be used on specific initiative identified by the Health and Wellbeing team	The reserve will be used on specific initiatives that impact on safeguarding
<b>MANAGEMENT AND CONTROL</b>	The COT will retain management control of the reserve.	The COT will retain management control of the reserve.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>CULTURAL AWARENESS</b>	<b>POLICE UPLIFT RESERVE</b>
<b>REASON/PURPOSE</b>	To fund an identified organisational need over the life of the MTFF	Funding has been provided to support the uplift of police officers. This reserve will ensure that investment in non-pay cost pressures can be funded more closely aligned to when they arise
<b>HOW AND WHEN USED</b>	The reserve will be used to fund specific programmes over the next three years.	The reserve will be used over the life of the MTFF to smooth the impact of non-pay uplift cost pressures
<b>MANAGEMENT AND CONTROL</b>	The COT will retain management control of the reserve.	The COT will retain management control of the reserve.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>EMERGENCY SERVICES NETWORK (ESN)</b>	<b>NRCSE RESERVE</b>
<b>REASON/PURPOSE</b>	The national programme has had a number of changes to the anticipated timeframe. It is anticipated that there will be a significant cost for the devices that will connect to the ESN and therefore a reserve is required to smooth the impact of this on the revenue budget when it occurs	Funding was set aside during the 2023/24 in order to support the transition of the NRCSE as Home Office funding reduces
<b>HOW AND WHEN USED</b>	The reserve will be used in line with the timeframes for West Yorkshire Police migrating to the ESN. The timeframe is determined by the national programme	The reserve will be used specifically on NRCSE
<b>MANAGEMENT AND CONTROL</b>	The COT will retain management control of the reserve.	The COT will retain management control of the reserve.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.

<b>RESERVE</b>	<b>DIGITAL INNOVATION RESERVE</b>	<b>SUSTAINABILITY RESERVE</b>
<b>REASON/PURPOSE</b>	Funding was set aside during the 2022/23 in order to support digital innovation initiatives over the MTFF period.	Funding was set aside during the 2023/24 in order to support sustainability initiatives over the MTFF period.
<b>HOW AND WHEN USED</b>	The reserve will be used on specific initiatives that impact on digital initiatives	The reserve will be used on specific initiatives that impact on sustainability
<b>MANAGEMENT AND CONTROL</b>	The COT will retain management control of the reserve.	The COT will retain management control of the reserve.
<b>PROCESS AND TIMESCALE FOR REVIEW</b>	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.	The reserve is reviewed during budget preparation and as part of the annual closure of accounts to assess its adequacy and utilisation.