

NOT PROTECTIVELY MARKEDPAC 2020-05-20 Item 08 - Constabulary Revenue Budget Monitoring Quarter 4 to March 2020 & Provisional Outturn (Part 1^o)

Constabulary Report to OPCC

TITLE OF REPORT:	Revenue Budget Monitoring 2019/20 Quarter 4 to March 2020 and Provisional Outturn
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DATE OF MEETING:	Public Accountability Conference 20 May 2020
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ORIGINATING OFFICERS:	Mark Carter, Financial Services Manager and Michelle Bellis, Deputy Chief Finance Officer
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PART 1 or PART 2 PAPER:	PART 1 (OPEN) and PART 2 (CLOSED)
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<p>Executive Summary:</p> <p>The attached report provides details of the provisional outturn on the Constabulary's revenue budget for 2019/20. The figures quoted at this stage are reported as provisional as the final accounts are still subject to audit but it is not envisaged that there will be any significant changes.</p> <p>The figures show net revenue expenditure on Constabulary controlled and managed budgets amounting to £121.214m which represents an underspend of £196k (0.16%) against the approved adjusted budget of £121.410m.</p> <p>The underspend is made up of an underspend on expenditure budgets of £71k (0.06%) and additional income totalling £125k (1.86%).</p> <p>During the year the Constabulary has experienced additional expenditure in relation to the part year effect of the recruitment of an additional 51 officers as part of Operation Uplift (the Government's plan to recruit an additional 20,000 officers nationally). In addition, there have been some additional costs and savings in responding to the Covid-19 pandemic, although because this event only began to impact in March, the majority of the financial impact will be felt in 2020/21 and subsequent years. Overall, expenditure has been contained just within the funding envelope provided by the Commissioner.</p> <p>The final underspend of £196k represents a reduction of £800k compared to the projected overspend reported at the end of Quarter 3 at 31 December of £604k.</p>

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The principal changes in the last quarter of the financial year related to reductions in expenditure on supplies and services and transport costs. Forecasts in relation to officer, PCSO and staff pay have been consistent from early in the financial year.

Recommendation:

The Commissioner is asked to note the Constabulary revenue budget provisional outturn for 2019/20.

MAIN SECTION

1. Introduction and Background

- 1.1 The purpose of this report is to provide information on the provisional revenue outturn for 2019/20. Total net expenditure amounts to £121.214m which is £196k below the approved budget. This represents a movement of £800k when compared to the forecast overspend reported at the end of Quarter 3 of £604k.
- 1.2 The total budget is based on the funding arrangement between the Commissioner and the Chief Constable. This was approved and signed off by both the Chief Constable and the Police & Crime Commissioner on 11 April 2019.
- 1.3 The approved funding amounted to £129.976m, which is made up of a net revenue budget of £124.481m plus a plant and equipment capital budget of £5.495m. This report deals solely with the revenue funding. The original approved funding has subsequently been amended by a number of budget adjustments. The revised net revenue budget stands at £121.410m.

2. Revenue Expenditure

The provisional outturn of net revenue expenditure for 2019/20 is £121.214m, which is £196k (0.16%) below the approved adjusted budget of £121.410m, which represents a movement of £800k compared to the overspend forecast as at 31 December 2019 (£604k). The provisional outturn is made up of an underspend on expenditure of £71k (0.06%) and additional income of £125k (1.86%).

- 2.1 The principal variances at the end of the financial year, together with comparatives as reported at December, are outlined in the table below:

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Description	Revised Budget	Provisional Outturn	Provisional (Under)/Overspend	Provisional (Under)/Overspend	Explanation Paragraph	Projectd (Under)/Overspend	Change from DEC-19 to ADJ-20
	2019/20 £'000s	2019/20 £'000s	2019/20 £'000s	2019/20 %		@ DEC-19 £'000s	£'000s
Constabulary Funding							
Police Officers	85,872	86,480	608	0.71%	2.4	625	(17)
Police Community Support Officers	2,738	2,549	(189)	-6.90%	2.5	(187)	(2)
Police Staff	22,588	22,498	(90)	-0.40%	2.6	(40)	(50)
Other Employee Budgets	1,827	1,709	(118)	-6.46%	2.7	24	(142)
Transport Related Expenditure	2,291	2,155	(136)	-5.94%	2.8	(50)	(86)
Supplies & Services	10,618	10,444	(174)	-1.64%	2.9	359	(533)
Third Party Related Expenses	2,184	2,212	28	1.28%	2.10	(13)	41
Total Constabulary Funding	128,118	128,047	(71)	-0.06%		718	(789)
Income	(6,708)	(6,833)	(125)	1.86%	2.11	(114)	(11)
Total Constabulary Funding Net of Income	121,410	121,214	(196)	-0.16%		604	(800)

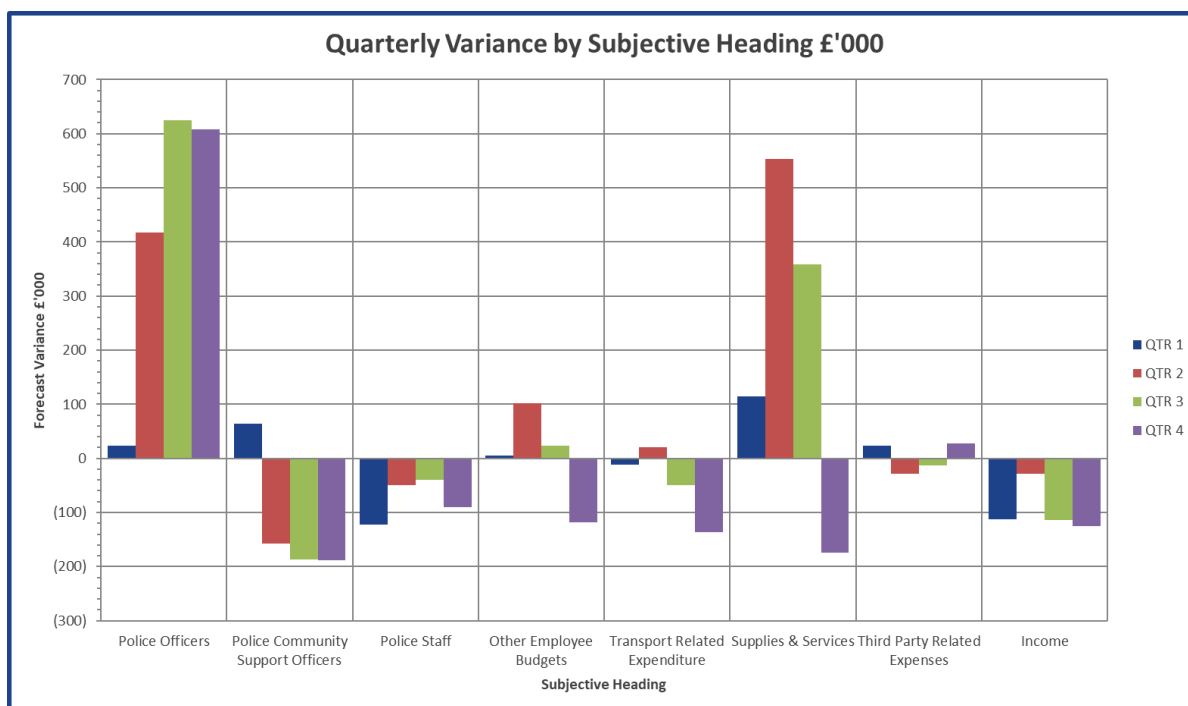
A more detailed analysis of the figures in the above table is provided at **Appendix A**. Commentary on specific variances is provided in the paragraphs below.

- 2.2 The provisional outturn variance reported for 2019/20 is £800k different to the variance forecast as at the end of December (Qtr. 3). The main reasons for this difference will be explained in the remainder of Section 2 heading by heading.

The quarterly reported variances for 2019/20 together with the comparators for 2018/19 are summarised in the table below:

Constabulary Reported Variance	(Under)/Overspend	
	2018/19 £000s	2019/20 £000s
Quarter 1 to 30 June	402	(15)
Quarter 2 to 30 September	749	830
Quarter 3 to 31 December	646	604
Quarter 4 to 31 March	217	(196)

The chart below provides a graphical analysis of the forecast variances for 2019/20 quarter by quarter by subjective heading.



2.3 Police Officer Pay, Allowances and Overtime came in over budget by £608k (£625k as at December).

The primary reason for the increased expenditure on police officer pay is as a result of the Constabulary response in relation to operation uplift, which is the Government’s pledge to increase national police officer numbers by 20,000. The cumulative effect of changes in the number and profile of officer recruitment and leavers against the original workforce plan have given rise to additional expenditure of £393k (£66k as at December). These changes include:

- Changes to the workforce plan in response to operation uplift including increased number of new recruits and, an increase in transferees £500k.
- Other changes to workforce plan including leavers & promotions, £126k
- Holiday pay/pay in lieu of notice £112k

offset by

- Pay Award at 2.5%, compared to 3% budgeted (£240k)
- Higher than budgeted numbers of officers who are not members of one of the police pension schemes (£105k).

Appendix B provides more detailed analysis in relation to police officer pay budgets and outturn for 2019/20

Police Overtime out-turn shows an overspend of £247k (£155k as at December) and has two principal explanations. A more detailed analysis of the overtime position by command/department is provided for information at **Appendix C**.

- Non-public holiday overtime has exceeded the budget by £230k (£143k as at December). This arises principally from additional expenditure in Territorial Policing (£189), Appleby Fair (£18k) and Operation Lectern, the policing response to the coronavirus outbreak (£16k). Expenditure on overtime has increased mainly due to pressure being experienced on overtime budgets in Territorial Policing Command.
- Public holiday payments came in under budget by £17k (£12k as at December). Of this £19k relates to Territorial Policing Command, £5k Appleby Fair offset by an underspend in Crime Command £10k.

Finally, Police Officer Pensions provisional outturn shows an underspend of £32k (£144k overspend as at December). Of the underspend £149k relates to a decrease in the number of individuals required to be retired under the pension regulations. In these circumstances, the Constabulary is required to meet the capital ill health charge of two times annual salary (approx. £80k per retirement). This underspend is offset by an increase in payments of injury allowances due to payment of arrears following a successful appeals.

2.4 PCSO Pay, Allowances and Overtime came in under budget by £189k (£187k as at December).

During 2019/20 there was a reduced level of recruitment to PCSO posts to allow the Constabulary to concentrate on the recruitment of police officers in response to the Operation Uplift programme. The provisional underspend is as a result of the following changes to the workforce plan for PCSOs:

- Fewer starters x 8 FTE -£10k
- Changes in number and profile through the year of leavers -£160k
- Other Changes (Maternity, changes in hours etc.) -£19k

2.5 Police Staff Pay & Allowances came in under budget by £90k (£40k underspend as at December).

The underspend has arisen through a combination of circumstances.

- Changes to establishment during 2019/20 (numbers and profile of leavers and recruitment, maternity changes to hours etc.) -£306k.

- Additional posts to facilitate the delivery of Operation Uplift £59k
- Holiday pay/pay in lieu of notice +£28k, honoraria payments +£29k

Police Staff Overtime provisional out-turn shows an overspend by £100k (£65k overspend as at December). The forecast overspend arises principally from increased expenditure in Territorial Policing (£43k), Crime Command (£30k), Operation Lectern (£5k) and Corporate Support (£10k).

Appendix D provides more detailed analysis in relation to police staff pay budgets and outturn for 2019/20.

2.6 Other Employee Expenditure came in under budget by £118k (£24k overspend as at December).

The primary reasons for the underspend are as follows:

- Training and Conference Fees £195k underspend (£98k overspend as at December). The underspend is made up of £60k leadership & skills development, £53k further education, £60k operational training and £8k training equipment. These underspends are offset by an additional £5k of expenditure due to Operation Uplift.

These underspends are offset somewhat by the following overspend:

- Agency Staff £7k (£10k as at December)
- Staff and Officer Recruitment Costs £32k (£66k under as at December). Costs associated with the recruitment of officers under Operation Uplift £28k. Other recruitment costs £4k
- Redundancy and Actuarial Strain £36k (£20k as at December). This relates to termination costs as a result of Constabulary decisions for which there is no budget provision.
- Staff Welfare Costs £3k (£25k as at December). These additional costs relate to medical consultants required to take part in the Police Medical Appeal Board processes in respect of the ill health retirement process.

2.7 Transport related expenditure came in under budget by £136k (£50k as at December).

The main reasons for the underspend are as follows:

- Vehicle Repair and Maintenance £82k (£40k as at December). Accident damage and other insurance repairs £35k, parts and tyres £42k, workshop equipment £7k.

- Vehicle Fuel £56k overspend (£9k as at December). The underspend can be attributed to a combination of lower than budgeted fuel prices at the end of the year, price fluctuations throughout the year and lower overall anticipated mileage.
- Car Hire, Allowances and Travel Expenses £32k underspend (£31k as at December). Due to reduced levels of activity.

These underspends are offset somewhat by underspends on Vehicle Hire £33k (£25k as at December) and £2k on Other Vehicle Costs – vehicle decontamination etc.

2.8 Supplies & Services related expenditure came in under budget by £174k (£359k overspend as at December).

The primary underspends are as follows:

- Contingency £144k (£150k as at December).
- Efficiency Savings £104k (£8k as at December).
- Forensic Costs £117k (£43k as at December). This is mostly due to capacity issues with suppliers particularly during the first quarter, which we not been able to recover over the remainder of the year.
- Consultancy Fees £54k (£43k as at December)
- Police Doctors & Surgeons £42k (£83k as at December). Monthly custody medical contract costs were lower than budgeted together with credits from previous years (£86k) offset by costs of Operation Lectern £42k
- Confiscated Animals £36k (£14k as at December). The cost of kennelling / dealing with confiscated animals.
- Catering and Canteen Services £22k (£17k as at December).
- Office Equipment, Furniture and Materials £26k (£17k as at December).
- Advertising (non-staff) and Public Relations costs £21k (£0 as at December)

The above underspends are offset by overspends on the following budgets:

- Accommodation & Subscriptions £231k (£240k as at December). Operation Uplift Training accommodation £48k, Other Training accommodation £183k.

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- Operational Equipment £56k (£4k as at December) overspend, this relates to increased expenditure in relation to testing kits and consumables (£30k), firearms equipment (£13k), TASER (£12k).
- Clothing & Uniform £4k (£33k as at December) overspend of £75k due to Operation Uplift offset by savings due to reduced PCSO and specials recruitment £60k and other savings £10k.
- Custody Costs £59k (£60k as at December). Appropriate Adults Services £48k, Clothing, Consumables, Laundry etc. £11k.
- Police Pension Scheme Sanction Charges £31k (£30k as at December).
- Communications & Computing £11k (£258k underspend as at December). Operation Uplift £16k, networks costs £76k offset by savings on software maintenance £85k. The change from December to March is mainly due to reductions on computer hardware purchases (£120k) and computer software maintenance (£125k). including Red Sigma support 2019-20 (£62k).

2.9 Third Party related expenditure came in over budget by £28k (£13k underspend as at December).

The primary reasons for the overspend are as follows:

- Contributions to Contribution to Operation Elter and Undercover Inquiry Co-ordination Team £28k (£17k as at December).
- Contributions to National ICT projects £6k (£6k as at December).
- Outsourced Services £9k (£12k as at December). Pensions services £7k, Payroll services £2k
- Collaboration Payments £4k (£3k as at December). Safeguarding Vulnerable People.

The above underspends are offset by an under spend on TITAN NWROCU collaboration payments of £19k (£51k as at December).

2.10 Recovery of income has exceeded the budget by £125k (£114k as at December).

The main areas of over recovery of income are:

- Sources of Income from other forces £83k (£70k as at December). This relates to reimbursement of our costs for services provided to other forces.
- Refunds and rebates £46k (£74k as at December).

- Reimbursed Services £48k (£6k as at December).
- General trading Income £47k (£1k as at December). Estates managed services £27k, Insurance income £9k, UCLAN £5k.

This over recovery of income is offset somewhat by the following areas of under recovery of income:

- Proceeds of Crime Act income £73k (£51k as at December).
- Fees & Charges £25k (£10k under as at December). Rent / Accommodation £10k, URN Alarms £7k, Gym Membership £5k

3. Sponsorship Activity

3.1 Under the terms of the funding arrangement, the Chief Constable is required to include in the annual revenue outturn report details of sponsorship activity undertaken/received in the year. Chief Officers responsibilities with regard to sponsorship are set out in section C13 of the Financial regulations and include:

- To determine whether gifts, loans or sponsorship will be accepted
- To ensure there are guidelines in place for staff with regard to gifts, loans and sponsorship and that all staff are aware of and operate within the guidelines.
- To ensure guidelines provide that the Joint CFO is advised of any gifts, loans or sponsorship prior to acceptance to ensure that decision making takes into consideration any financial implications including those pertaining to insurance and taxation.

3.2 During 2019/20 there were no new items of sponsorship which have been notified as accepted. The Constabulary does however continue to utilise a vehicle provided by DSG Ltd Morecambe for use by the community safety team in the south of the county, this vehicle is replaced on a regular basis.

4. Bad and Doubtful Debts

4.1 In accordance with the funding arrangement, this revenue outturn report is required to include details of bad debts written off during the year and any provision for bad and doubtful debts made at 31 March 2020.

During 2019/20 there were no write offs of debtor invoices that were approved for write off by the Joint Chief Finance Officer Roger Marshall. A minor write off of 2p was made to one invoice under delegated limits as a result of a difference/rounding on a payment received.

4.2 At 31 March 2020 a provision for bad and doubtful debts has been established for an amount of £17,907. This provision relates to 17 debtor invoices for which uncertainty exists as to whether the debt will be recovered. The provision has substantially increased from that provided in previous years. In response to the coronavirus outbreak, a more detailed analysis of all debt outstanding at 31 March 2020 was undertaken and as a result of this exercise it was deemed prudent to set aside an increased amount for bad a doubtful debts. The sum of £17,907 provided represents 1.6% of the total outstanding debt at the year end. A schedule of these doubtful debts is provided at **Appendix E (Note Appendix E to be Part 2 Paper for Public Accountability Conference)**.

4.3 At 31 March 2020 the accounts receivable (debtors system) recorded that there were 106 invoices outstanding with a combined total of £1.100m arising from 69 separate customers. Of this sum, £970k (88%) relates to invoices that a classed as current as they have not yet met their due date. A further analysis of debtors as at 31 March 2020 is provided at **Appendix F. (Note Appendix F to be Part 2 Paper for Public Accountability Conference)**.

5. Supplementary Information

5.1 Appendices to this report are provided as follows:

- Appendix A – Constabulary Revenue Budget monitoring as at the end of 2019/20.
- Appendix B – Police Officer Pay Further Analysis.
- Appendix C – Police Officer Overtime Analysis 2019/20.
- Appendix D – Police Staff Pay Further Analysis.
- Appendix E – Calculation of Provision for Bad & Doubtful Debts at 31 March 2020 **(Part 2)**.
- Appendix F – Analysis of Debts at 31 March 2020 **(Part 2)**.

The Chief Constable for Cumbria Constabulary**Revenue Budget Monitoring Full Year 2019/20**

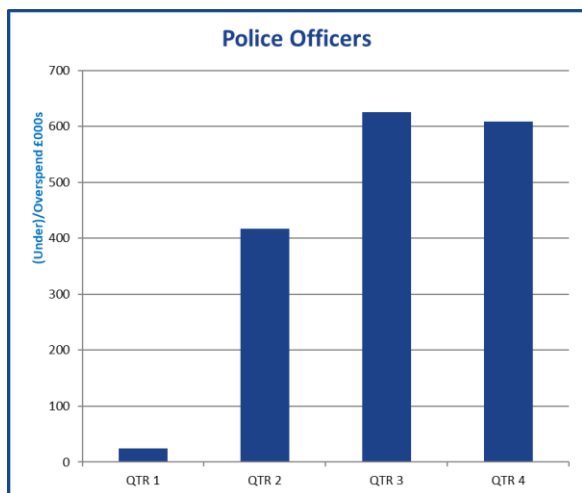
Description	Base Budget	Revised Budget	Provisional Expenditure / (Income)	Provisional (Under)/ Overspend	Forecast (Under)/ Overspend	Projected (Under) / Overspend @ DEC-19	Change DEC-19 to ADJ-20
	2019/20 £	2019/20 £	2019/20 £	2019/20 £	2019/20 %		
Constabulary Funding							
Police Officers	88,105,526	85,871,881	86,479,991	608,110	0.71%	625,395	(17,285)
Police Community Support Officers	2,738,236	2,738,236	2,549,116	(189,119)	-6.91%	(187,168)	(1,951)
Police Staff	22,496,766	22,588,138	22,497,896	(90,242)	-0.40%	(39,574)	(50,668)
Other Employee Budgets	1,341,001	1,826,989	1,708,658	(118,331)	-6.48%	23,692	(142,023)
Transport Related Expenditure	2,292,794	2,290,241	2,154,775	(135,466)	-5.91%	(49,686)	(85,780)
Supplies & Services	10,529,007	10,618,291	10,444,399	(173,892)	-1.64%	359,052	(532,945)
Third Party Related Expenses	2,188,724	2,184,386	2,212,476	28,090	1.29%	(12,857)	40,947
Total Constabulary Funding	129,692,054	128,118,163	128,047,312	(70,851)	-0.06%	718,854	(789,706)
Income	(5,210,621)	(6,708,731)	(6,833,531)	(124,800)	1.86%	(113,764)	(11,036)
Total Constabulary Funding Net of Income	124,481,433	121,409,432	121,213,781	(195,652)	-0.16%	605,090	(800,742)

Police Officer Pay

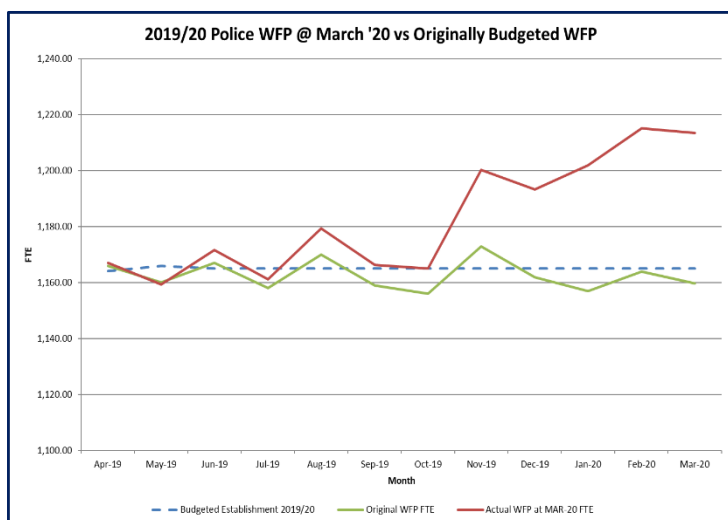
The table below provides a greater level of detail of the final year-end figures.

Description	Revised Budget 2019/20 £	Provisional Outturn 2019/20 £	Provisional (Under)/Overspend £	Projected Variance DEC-19 £	Change DEC-19 to ADJ-20 £
Police Officers					
Police Officer Pay	44,724	43,648	(1,076)	(1,106)	30
Police Officer National Insurance	5,217	5,093	(124)	(110)	(14)
Police Officer Employers Pension Contributions	32,992	32,735	(257)	(282)	25
Police Officer Contribution to Pension Fund	0	0	0	0	0
Police Officer Allowances & Other Payments	1,463	1,502	39	14	25
Police Officer Overtime	1,415	1,646	231	143	88
Police Officer Overtime - Public Holiday	661	677	16	12	4
Police Officer Turnover	(1,811)	0	1,811	1,811	0
Police Officer Ill Health & Injury Pensions	1,211	1,179	(32)	143	(175)
Total	85,872	86,480	608	625	(17)

Appendix C provides a more detailed analysis of police officer overtime and public holiday payments.



This chart shows how the police officer pay forecast has changed on a quarterly basis. The change from Quarter 1 to Quarter 2 represents the decision to recruit additional officers as part of the Government’s pledge to increase policing numbers by 20,000 (Operation Uplift).



This chart illustrates the actual WFP compared with the original WFP budget and budgeted establishment. Where the actual WFP (red line) falls below the original WFP budget (green line) an underspend will result, where the workforce plan rises above the original budget line an overspend will result. The two lines diverge following the decision to implement the Government’s pledge to increase policing numbers by 20,000 (Operation Uplift).

Police Officer Overtime Analysis 2019/20

2019-20 Police Overtime (Excluding Public Holiday Working) : ADJ-20

Command / Directorate	Department	Revised Budget 2019/20 £	Provisional Outturn 2019/20 £	Provisional (Under)/Overspend 2019/20 £
Crime Command	Crime Command - General	0	30,337	30,337
	Investigations	278,950	294,648	15,698
	Safeguarding	39,302	27,931	(11,371)
	Intelligence	102,351	73,650	(28,701)
Crime Command Total		420,603	426,567	5,964
Territorial Policing Command	Territorial Policing Command - General	150,000	141,102	(8,898)
	Operational Support	344,612	460,267	115,655
	TPA North	71,044	121,556	50,512
	TPA South	78,536	96,047	17,511
	TPA West	67,774	82,746	14,972
Territorial Policing Command Total		711,966	901,717	189,751
Corporate Support	People Department	5,308	5,870	562
Corporate Support Total		5,308	5,870	562
Corporate Improvement	Business Improvement Unit	0	586	586
	Change Programme	0	58	58
Corporate Improvement Total		0	644	644
Seconded	712600-Seconded - NPAS	10,693	10,692	(1)
	722000-Seconded - Metropolitan Police	58	58	(0)
Seconded Total		10,751	10,750	(1)
Seconded - TITAN	717570-Seconded - North West ROCU (Merseyside)	5,725	5,725	0
Seconded - TITAN Total		5,725	5,725	0
Earmarked - Crime Command	747005-CT Prevent	300	256	(44)
	747020-CT Ports	2,800	2,562	(238)
	829005-SO13 Recharges	670	457	(213)
Earmarked - Crime Command Total		3,770	3,275	(495)
Earmarked - Territorial Policing	752005-Appleby Fair	40,250	58,589	18,339
	862000-One-off Mutual Aid	175,499	175,498	(1)
Earmarked - Territorial Policing Total		215,749	234,087	18,338
Earmarked - Sellafield	760000-Sellafield Site Policing	41,443	41,522	79
Earmarked - Sellafield Total		41,443	41,522	79
Projects - Op Uplift	102A - Op Uplift	0	31	31
Projects - Op Uplift Total		0	31	31
Earmarked - Op Lectern	637005-Op Lectern (Response to Novel Coronavirus)	0	16,052	16,052
Earmarked - Op Lectern Total		0	16,052	16,052
Grand Total		1,415,315	1,646,240	230,925

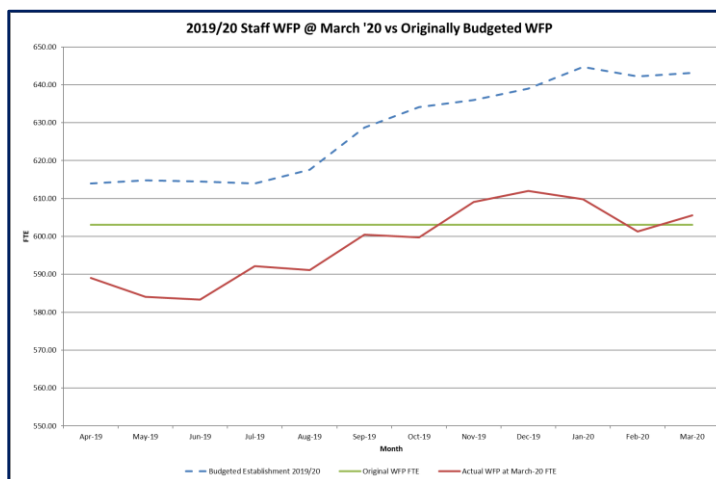
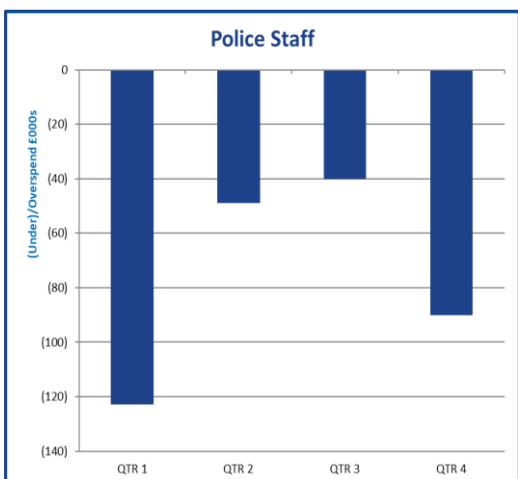
2019-20 Police Overtime (Public Holiday Working only) : ADJ-20

Command / Directorate	Department	Revised Budget 2019/20 £	Provisional Outturn 2019/20 £	Provisional (Under)/Overspend 2019/20 £
Crime Command	Investigations	68,787	72,021	3,234
	Safeguarding	22,929	2,232	(20,697)
	Intelligence	11,240	18,459	7,219
Crime Command Total		102,956	92,712	(10,244)
Territorial Policing Command	Territorial Policing Command - General	0	16,593	16,593
	Operational Support	172,232	173,463	1,231
	TPA North	117,676	130,862	13,186
	TPA South	142,358	137,452	(4,906)
	TPA West	116,746	109,546	(7,200)
Territorial Policing Command Total		549,012	567,916	18,904
Corporate Support	People Department	0	858	858
Corporate Support Total		0	858	858
Corporate Improvement	Change Programme	0	346	346
Corporate Improvement Total		0	346	346
Seconded	712600-Seconded - NPAS	1,012	1,012	0
Seconded Total		1,012	1,012	0
Seconded - TITAN	717570-Seconded - North West ROCU (Merseyside)	300	300	0
Seconded - TITAN Total		300	300	0
Earmarked - Territorial Policing	752005-Appleby Fair	6,000	11,188	5,188
Earmarked - Territorial Policing Total		6,000	11,188	5,188
Earmarked - Sellafield	760000-Sellafield Site Policing	1,520	2,520	1,000
Earmarked - Sellafield Total		1,520	2,520	1,000
Earmarked - Op Lectern	637005-Op Lectern (Response to Novel Coronavirus)	0	462	462
Earmarked - Op Lectern Total		0	462	462
Grand Total		660,800	677,314	16,514

Police Staff Pay

The table below provides a greater level of detail of the final year-end figures.

Description	Revised Budget 2019/20 £	Provisional Outturn 2019/20 £	Provisional (Under)/Overspend £	Projected Variance DEC-19 £	Change DEC-19 to ADJ-20 £
Police Staff					
Police Staff Pay	18,324	17,407	(917)	(840)	(77)
Police Staff National Insurance	1,732	1,686	(46)	(37)	(9)
Police Staff Pensions	2,791	2,678	(113)	(87)	(26)
Police Staff Allowances & Other Payments	208	267	59	35	24
Police Staff Overtime	289	416	127	93	34
Police Staff Overtime - Public Holiday	69	44	(25)	(29)	4
Police Staff Turnover	(825)	0	825	825	0
Total	22,588	22,498	(90)	(40)	(50)



The change in forecast quarter by quarter reflects changes in the WFP and a change in assumptions in relation to when vacant posts will be filled.

The chart above illustrates the actual WFP compared with the original WFP budget and budgeted establishment. Where the actual WFP (red line) falls below the original WFP budget (green line) an underspend will result, where the workforce plan rises above the original budget line an overspend will result.