

| P                                                |  |               |                       |               |                                  |  |              |  |  |
|--------------------------------------------------|--|---------------|-----------------------|---------------|----------------------------------|--|--------------|--|--|
| Estimates 2023/2024                              |  |               |                       |               |                                  |  |              |  |  |
| FV                                               |  |               |                       |               |                                  |  |              |  |  |
| Table 1 Expenditure                              |  |               |                       |               |                                  |  |              |  |  |
| General Administration                           |  |               |                       |               |                                  |  |              |  |  |
|                                                  |  | 2022-2023     |                       | 2023-24       |                                  |  | Nominal Code |  |  |
|                                                  |  | Estimate      | Projected<br>year end |               |                                  |  |              |  |  |
| Clerk's salary (inc TAX, Ni, Pension)            |  | 34,800        | 34,200                | 34,200        |                                  |  | 5001         |  |  |
| Employer's NI                                    |  | 3,400         | 3,519                 | 3,600         |                                  |  | 5004         |  |  |
| Employer's pension                               |  | 6,800         | 7,048                 | 7,200         |                                  |  | 5005         |  |  |
| Total salary                                     |  | <b>45,000</b> | <b>44,767</b>         | <b>45,000</b> |                                  |  |              |  |  |
| Expenses in Office                               |  |               |                       |               |                                  |  |              |  |  |
| General office expenses including purchases      |  | 2,500         | 2,650                 | 2,700         | inc cllrs training election year |  | 5029         |  |  |
| Room hire                                        |  | 100           | 140                   | 0             | Using Fogwell Pav                |  | 5020         |  |  |
| Mileage ~1150 miles/month @ 45p                  |  | 800           | 800                   | 900           |                                  |  | 5027         |  |  |
| Clerk's training                                 |  | 200           | 200                   | 200           |                                  |  | 5012         |  |  |
| Chairman's expenses                              |  | 100           | 100                   | 100           |                                  |  | 5041         |  |  |
| Councillors' expenses                            |  | 100           | 100                   | 100           |                                  |  | 5042         |  |  |
| Website - domain and software under gen expenses |  | 200           | 0                     | 0             |                                  |  | 5032         |  |  |
| Total expenses                                   |  | <b>4,000</b>  | <b>3,990</b>          | <b>4,000</b>  |                                  |  |              |  |  |
| Professional Support Costs                       |  |               |                       |               |                                  |  |              |  |  |
| Critchley's                                      |  | 1,500         | 1,200                 | 1,300         |                                  |  | 5072         |  |  |
| External Audit fees                              |  | 500           | 660                   | 700           | inc charity                      |  | 5075         |  |  |
| Internal Audit Fees                              |  | 500           | 245                   | 300           |                                  |  | 5075         |  |  |
| Allowance for minor legal costs                  |  | 1,000         | 100                   | 800           |                                  |  | 5071         |  |  |
| Insurance costs                                  |  | 4,500         | 4,641                 | 5,000         |                                  |  | 5051         |  |  |
| Subscriptions and professional advice            |  | 1,600         | 1,700                 | 1,800         |                                  |  | 5076         |  |  |
| Total Professional support                       |  | <b>9,600</b>  | <b>8,546</b>          | <b>9,900</b>  |                                  |  |              |  |  |
| <b>Total Administration</b>                      |  | <b>58,600</b> | <b>57,303</b>         | <b>58,900</b> |                                  |  |              |  |  |
|                                                  |  |               |                       |               |                                  |  |              |  |  |
|                                                  |  |               |                       |               |                                  |  |              |  |  |
|                                                  |  |               |                       |               |                                  |  |              |  |  |
|                                                  |  |               |                       |               |                                  |  |              |  |  |

| <b>P</b>                                      |                                                                                              |                 |                |                                 |  |                        |  |  |
|-----------------------------------------------|----------------------------------------------------------------------------------------------|-----------------|----------------|---------------------------------|--|------------------------|--|--|
| <b>Discretionary Payments</b>                 |                                                                                              |                 |                |                                 |  |                        |  |  |
|                                               | Estimate 22/23                                                                               | Projected 22/23 | Estimate 23/24 |                                 |  | Nominal Code           |  |  |
| <u>Minor Grants</u>                           |                                                                                              |                 |                |                                 |  |                        |  |  |
| Specific powers                               | 1,000                                                                                        | 1,000           | 1,000          |                                 |  | 5091                   |  |  |
| Section 137                                   | 1,500                                                                                        | 3,500           | 1,500          |                                 |  | 5096                   |  |  |
| Total grants                                  | <b>2,500</b>                                                                                 | <b>4,500</b>    | <b>2,500</b>   |                                 |  |                        |  |  |
| <u>Recreation</u>                             |                                                                                              |                 |                |                                 |  |                        |  |  |
| Maintenance                                   | 23,156                                                                                       | 18,000          | 23,662         | inc changing rooms wc & eco loo |  | See separate breakdown |  |  |
| Sundry minor purchases                        | 500                                                                                          | 500             | 500            |                                 |  |                        |  |  |
| Consultants' fees                             | 2,346                                                                                        | 0               | 2,510          |                                 |  |                        |  |  |
| Total Recreation                              | <b>26,002</b>                                                                                | <b>18,500</b>   | <b>26,672</b>  |                                 |  |                        |  |  |
| <u>"Environment"</u>                          |                                                                                              |                 |                |                                 |  |                        |  |  |
| Cumnor Hurst Project                          | 2,440                                                                                        | 2,220           | 2,200          |                                 |  | 6920                   |  |  |
| Total "Environment"                           | <b>2,440</b>                                                                                 | <b>2,220</b>    | <b>2,200</b>   |                                 |  |                        |  |  |
| <u>Highways</u>                               |                                                                                              |                 |                |                                 |  |                        |  |  |
| Maintenance                                   | 6,572                                                                                        | 3,000           | 6,610          |                                 |  | See separate breakdown |  |  |
| Sundry minor purchases                        | 200                                                                                          | 200             | 200            |                                 |  |                        |  |  |
| Total Highways                                | <b>6,772</b>                                                                                 | <b>3,200</b>    | <b>6,810</b>   |                                 |  |                        |  |  |
| <u>Burial Ground</u>                          |                                                                                              |                 |                |                                 |  |                        |  |  |
| Grass cutting (including War Memorial)        | 1,756                                                                                        | 1,200           | 1,756          | inc hedge cutting               |  | See separate breakdown |  |  |
| General Maintenance inc Garden of Remembrance | 480                                                                                          | 480             | 480            |                                 |  |                        |  |  |
| Total existing burial ground                  | <b>2,236</b>                                                                                 | <b>1,680</b>    | <b>2,236</b>   |                                 |  |                        |  |  |
|                                               |                                                                                              |                 |                |                                 |  |                        |  |  |
|                                               |                                                                                              |                 |                |                                 |  |                        |  |  |
| <b>Total Discretionary Payments</b>           | <b>39,950</b>                                                                                | <b>30,100</b>   | <b>40,418</b>  |                                 |  |                        |  |  |
|                                               |                                                                                              |                 |                |                                 |  |                        |  |  |
| <b>Total Budgeted Payments</b>                | <b>98,550</b>                                                                                | <b>87,403</b>   | <b>99,318</b>  |                                 |  |                        |  |  |
|                                               |                                                                                              |                 |                |                                 |  |                        |  |  |
| Note                                          | Total Budgeted Payments are administrative costs plus Discretionary Payments                 |                 |                |                                 |  |                        |  |  |
|                                               | Major expenditure is charged against the reserves and included in the Table entitled Table 5 |                 |                |                                 |  |                        |  |  |
|                                               |                                                                                              |                 |                |                                 |  |                        |  |  |

| P                                                       |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|---------------------------------------------------------|---------------|------------------------------------------|---------------------------------------------------------|--------------------------------|---------------------------------------|--|-------------------|--|--|
| <b>Table 2 Current Provisions for Major Expenditure</b> |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               | <b>2022-23</b>                           | <b>2023-24</b>                                          |                                |                                       |  |                   |  |  |
|                                                         |               | Estimated provision in 2022/23 estimates | Additional Provision to be approved at Nov 2022 meeting | Estimated provision in 2023/24 |                                       |  | Nominal Code      |  |  |
| Burial Ground                                           |               | 0                                        | 0                                                       | 0                              |                                       |  | 3040              |  |  |
| Fogwell Pavilion                                        |               | 0                                        | 0                                                       | 0                              |                                       |  | 3052              |  |  |
| Closes Pavilion                                         |               | 0                                        | 1,000                                                   | 1,000                          |                                       |  | Set up            |  |  |
| Highways inc Fit for the future                         |               | 0                                        | 0                                                       | 0                              |                                       |  | 3042              |  |  |
| Major Projects                                          |               | 0                                        | 4,000                                                   | 0                              |                                       |  | 3030              |  |  |
| Recreation                                              |               | 0                                        | 0                                                       | 0                              |                                       |  | 3055              |  |  |
| Kimmeridge Rd                                           |               | 0                                        | 0                                                       | 0                              |                                       |  | 3056              |  |  |
| Contingency - 3 months running costs                    |               | 24,000                                   | 0                                                       | 0                              |                                       |  | 3075              |  |  |
| Elections                                               |               | 10,000                                   | 0                                                       | 0                              |                                       |  | 8040              |  |  |
| Defibrillator                                           |               | 1,000                                    | 0                                                       | 1,000                          |                                       |  | 3031              |  |  |
| Office Equipment upgrade                                |               | 0                                        | 0                                                       | 0                              |                                       |  | 3070              |  |  |
| CIL                                                     |               | 0                                        | 14,010                                                  | 0                              |                                       |  | 3032              |  |  |
| Gross Total Provisions                                  |               | <b>35,000</b>                            | <b>19,010</b>                                           | <b>2,000</b>                   |                                       |  | 3110 General Fund |  |  |
| <b>Comment</b>                                          |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               |                                          |                                                         |                                |                                       |  |                   |  |  |
| <b>Grand total</b>                                      |               | <b>133,550</b>                           | <b>106,413</b>                                          | <b>101,318</b>                 |                                       |  |                   |  |  |
| <b>Table 3</b>                                          | <b>Income</b> |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               | Estimated Income 2022/23                 | Projected income 2022/23                                | Estimated Income 2023/24       |                                       |  |                   |  |  |
| Precept                                                 |               | 98,000                                   | 98,000                                                  | <b>99,000</b>                  | <b>Recommended: To be determined.</b> |  | 4010              |  |  |
| Interest                                                |               | 50                                       | 600                                                     | 100                            |                                       |  | 4030              |  |  |
| Burial Fees                                             |               | 500                                      | 300                                                     | 300                            |                                       |  | 4200              |  |  |
| Insurance claim                                         |               | 0                                        | 0                                                       | 0                              |                                       |  | 4070              |  |  |
| Grants received                                         |               | 0                                        | 0                                                       | 0                              |                                       |  | 4060              |  |  |
| Environment payment re Hurst                            |               | 2,200                                    | 2,200                                                   | 2,200                          |                                       |  | 4405              |  |  |
| Other Income                                            |               | 0                                        | 0                                                       | 0                              |                                       |  | 4113              |  |  |
| CIL                                                     |               | 0                                        | 14,010                                                  | 0                              |                                       |  | 3032              |  |  |
| <b>Estimated total Income</b>                           |               | <b>100,750</b>                           | <b>115,110</b>                                          | <b>101,600</b>                 |                                       |  |                   |  |  |
|                                                         |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               |                                          |                                                         |                                |                                       |  |                   |  |  |
|                                                         |               |                                          |                                                         |                                |                                       |  |                   |  |  |

| P                                                       |                                                                                               |                |                |                |                |                |  |  |  |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|--|--|--|
| Table 4 Comparison with previous years                  |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                | Actual         |                |                |  |  |  |
|                                                         | Expenditure                                                                                   | Estimate       | Projected      | 2021-22        | 2020-21        | 2019-20        |  |  |  |
|                                                         |                                                                                               | 2023/ 2024     | Year End 22/23 |                |                |                |  |  |  |
| General Admin (inc staff costs)                         |                                                                                               | 58,900         | 57,303         | 58,493         | 54,454         | 54,978         |  |  |  |
| Recreation                                              |                                                                                               | 26,672         | 18,500         | 22,733         | 15,128         | 15,001         |  |  |  |
| "Environment"                                           |                                                                                               | 2,200          | 2,220          | 2,335          | 1,720          | 3,104          |  |  |  |
| Burial ground                                           |                                                                                               | 2,236          | 1,680          | 2,020          | 2,022          | 1,948          |  |  |  |
| Grants Specific & S137                                  |                                                                                               | 2,500          | 4,500          | 1,791          | 3,715          | 1,861          |  |  |  |
| Highways                                                |                                                                                               | 6,810          | 3,200          | 4,988          | 2,420          | 8,823          |  |  |  |
| Sub total expenditure (budgeted payments)               |                                                                                               | 99,318         | 87,403         | 92,360         | 79,459         | 85,715         |  |  |  |
| Transfers to reserves included in estimates/end of year |                                                                                               | 2,000          | 54,010         | 7,673          | 6,000          | 12,000         |  |  |  |
| <b>Totals</b>                                           |                                                                                               | <b>101,318</b> | <b>141,413</b> | <b>100,033</b> | <b>85,459</b>  | <b>97,715</b>  |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         | <b>Income</b>                                                                                 |                |                |                |                |                |  |  |  |
| Precept                                                 |                                                                                               | 99,000         | 98,000         | 98,000         | 98,000         | 96,000         |  |  |  |
| Interest                                                |                                                                                               | 100            | 600            | 59             | 98             | 1,019          |  |  |  |
| Grants received                                         |                                                                                               | 0              | 0              | 0              | 0              | 1,222          |  |  |  |
| Burial Fees                                             |                                                                                               | 300            | 300            | 1,021          | 427            | 1,511          |  |  |  |
| Insurance claim                                         |                                                                                               | 0              | 0              | 0              | 2,212          | 2,535          |  |  |  |
| Environment Income                                      |                                                                                               | 2,200          | 2,200          | 2,144          | 2,144          | 2,298          |  |  |  |
| Other Income                                            |                                                                                               | 0              | 0              | 0              | 0              | 0              |  |  |  |
| CIL                                                     |                                                                                               | 0              | 14,010         | 0              | 0              | 0              |  |  |  |
| <b>Total Income</b>                                     |                                                                                               | <b>101,600</b> | <b>115,110</b> | <b>101,224</b> | <b>102,881</b> | <b>104,585</b> |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         | <b>Movement in unallocated reserves</b>                                                       | <b>282</b>     | <b>-26,303</b> | <b>1,191</b>   | <b>17,422</b>  | <b>6,870</b>   |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
| <b>Notes</b>                                            |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
| Note 1                                                  | Movement in unallocated reserves equals income less expenditure including new provisions made |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |
|                                                         |                                                                                               |                |                |                |                |                |  |  |  |

| P                                                     |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |
|-------------------------------------------------------|------------------------|----------------------|-------------------------------------|----------------------------------|--------------------------------------|----------------------------------------|---------------------------------------|--------------------------------------|---------------------|
| Table 5 Movements in Reserves                         |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |
| Dedicated Reserves                                    |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |
|                                                       |                        | Balance at<br>1/4/22 | Projected<br>Expenditure<br>2022/23 | Provisions<br>made in<br>2022/23 | Projected<br>balance at<br>31/3/2023 | Projected<br>expenditure in<br>2023/24 | Provisions in<br>2023/24<br>estimates | Predicted<br>balance at<br>31/3/2024 |                     |
| Burial Ground                                         |                        | 84,671               | 0                                   | 0                                | 84,671                               | 0                                      | 0                                     | 84,671                               |                     |
| Fogwell Road                                          |                        | 3,111                | 0                                   | 0                                | 3,111                                | 0                                      | 0                                     | 3,111                                |                     |
| Closes Pavilion                                       | to complete and set up | 0                    | 0                                   | 1,000                            | 1,000                                | 0                                      | 1,000                                 | 2,000                                |                     |
| Highways                                              |                        | 15,367               | 0                                   | 0                                | 15,367                               | 0                                      | 0                                     | 15,367                               |                     |
| Major projects                                        |                        | 827                  | 0                                   | 4,000                            | 4,827                                | 0                                      | 0                                     | 4,827                                |                     |
| Recreation + future                                   |                        | 26,023               | 0                                   | 0                                | 26,023                               | 0                                      | 0                                     | 26,023                               |                     |
| Kimmeridge Road (S106 funds)                          |                        | 7,564                | 0                                   | 0                                | 7,564                                | 0                                      | 0                                     | 7,564                                |                     |
| Elections                                             |                        | 0                    | 0                                   | 10,000                           | 10,000                               | 6,000                                  | 0                                     | 4,000                                | election year       |
| Defibrillator                                         |                        | 0                    | 570                                 | 1,000                            | 430                                  | 0                                      | 1,000                                 | 1,430                                |                     |
| Office equipment upgrade                              |                        | 1,202                | 0                                   | 0                                | 1,202                                | 0                                      | 0                                     | 1,202                                |                     |
| Contingency reserve (3 months running costs)          |                        | 5,000                | 0                                   | 24,000                           | 29,000                               | 0                                      | 0                                     | 29,000                               |                     |
| CIL                                                   |                        | 30,690               | 20,006                              | 14,010                           | 24,694                               | 0                                      | 0                                     | 24,694                               | Eco loo Fog surface |
| <b>Total</b>                                          |                        | <b>174,455</b>       | <b>20,576</b>                       | <b>54,010</b>                    | <b>207,889</b>                       | <b>6,000</b>                           | <b>2,000</b>                          | <b>203,889</b>                       |                     |
| Working capital                                       |                        | 14,000               |                                     |                                  |                                      |                                        |                                       |                                      |                     |
| Unallocated reserves at start of year (from accounts) |                        | 118,474              |                                     |                                  | 118,474                              |                                        |                                       | 92,171                               |                     |
| Change in unspecified reserves                        |                        | 0                    |                                     |                                  | -26,303                              |                                        |                                       | 282                                  |                     |
| <b>Total cash held</b>                                |                        | <b>306,929</b>       |                                     |                                  | <b>300,060</b>                       |                                        |                                       | <b>296,342</b>                       |                     |
|                                                       |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |
|                                                       |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |
|                                                       |                        |                      |                                     |                                  |                                      |                                        |                                       |                                      |                     |

## Draft CPC 3 year Plan Paper 3

|                                                         | Projected 2022/23 | Estimated 2023/24 | Plan 2024/2025 | Plan 2025/2026 | Plan 2026/27 | Notes                                         |
|---------------------------------------------------------|-------------------|-------------------|----------------|----------------|--------------|-----------------------------------------------|
| Operating Expenditure and Income                        |                   |                   |                |                |              |                                               |
| Ongoing Expenditure                                     |                   |                   |                |                |              |                                               |
| General Admin                                           | 55,103            | 56,700            | 57,267         | 57,840         | 58,418       | 1% increases                                  |
| Recreation                                              | 18,500            | 26,672            | 26,939         | 27,208         | 27,480       |                                               |
| "Environment"                                           | 2,220             | 2,200             | 2,222          | 2,244          | 2,267        |                                               |
| Burial ground                                           | 1,680             | 2,236             | 2,258          | 2,281          | 2,304        |                                               |
| Grants                                                  | 4,500             | 2,500             | 2,525          | 2,550          | 2,576        |                                               |
| Highways                                                | 3,200             | 6,810             | 6,878          | 6,947          | 7,016        |                                               |
| Additional Expenditure                                  |                   |                   |                |                |              |                                               |
| New burial ground running costs                         | 0                 | 0                 | 0              | 7,000          | 7,000        |                                               |
|                                                         |                   |                   |                |                |              |                                               |
| Sub total expenditure (budgeted payments)               | 85,203            | 97,118            | 98,089         | 106,070        | 107,061      |                                               |
| Transfers to reserves included in estimates/end of year | 19,010            | 2,000             | 10,000         | 10,000         | 10,000       |                                               |
| Total Expenditure                                       | 104,213           | 99,118            | 108,089        | 116,070        | 117,061      |                                               |
|                                                         |                   |                   |                |                |              |                                               |
| Income                                                  |                   |                   |                |                |              |                                               |
| Precept                                                 | 98,000            | 99,000            | 103,950        | 109,148        | 114,605      | % interest                                    |
| Interest                                                | 600               | 100               | 101            | 102            | 103          |                                               |
| Grants received                                         | 0                 | 0                 | 0              | 0              | 0            |                                               |
| Burial Fees                                             | 300               | 300               | 303            | 306            | 309          |                                               |
| Insurance claim                                         | 0                 | 0                 | 0              | 0              | 0            |                                               |
| Environment Income                                      | 2,200             | 2,200             | 2,222          | 2,244          | 2,267        |                                               |
| CIL                                                     | 14,010            | 0                 | 0              | 0              | 0            |                                               |
| Total Income                                            | 115,110           | 101,600           | 106,576        | 111,800        | 117,284      |                                               |
| Capital Expenditure and Projects                        |                   |                   |                |                |              |                                               |
| Highways - noticeboards                                 | 0                 | 0                 | 1,500          | 1,500          | 1,500        | Replacing as nec<br>Eco loo and fog resurface |
| CIL/Highways                                            | 20,006            | 0                 | 0              | 0              | 0            |                                               |
| Elections                                               | 0                 | 6,000             | 0              | 0              | 0            | Pads and batteries                            |
| Defibrillator                                           | 570               | 0                 | 0              | 0              | 0            |                                               |
| Recreation equipment upgrade                            | 0                 | 0                 | 2,000          | 2,000          | 2,000        |                                               |
| Total Capex and Projects                                | 20,576            | 6,000             | 3,500          | 3,500          | 3,500        |                                               |
| Dedicated Reserves                                      |                   |                   |                |                |              |                                               |
| 01/04/2022                                              |                   |                   |                |                |              |                                               |
| Burial Ground                                           | 84,671            |                   |                |                |              |                                               |
| Closes pavilion                                         | 0                 |                   |                |                |              |                                               |
| Fogwell Road                                            | 3,111             |                   |                |                |              |                                               |
| Highways                                                | 15,367            |                   |                |                |              |                                               |
| Major projects                                          | 827               |                   |                |                |              |                                               |
| Recreation                                              | 26,023            |                   |                |                |              |                                               |
| Kimmeridge Road                                         | 7,564             |                   |                |                |              |                                               |
| Defibrillator                                           | 0                 |                   |                |                |              |                                               |

|                                              |                |          |          |  |
|----------------------------------------------|----------------|----------|----------|--|
| Office equipment upgrade                     | 1,202          |          |          |  |
| Contingency reserve                          | 5,000          |          |          |  |
| CIL                                          | 30,690         |          |          |  |
| <b>Total</b>                                 | <b>174,455</b> |          |          |  |
| <b>Working capital</b>                       | <b>14,000</b>  |          |          |  |
| <b>Unallocated reserves at start of year</b> | <b>118,474</b> |          |          |  |
| <b>Change in unspecified reserves</b>        | <b>0</b>       |          |          |  |
| <b>Total cash held</b>                       | <b>306,929</b> | <b>0</b> | <b>0</b> |  |