

REPORT REFERENCE NO.	RC/23/5
MEETING	RESOURCES COMMITTEE
DATE OF MEETING	6 FEBRUARY 2023
SUBJECT OF REPORT	FINANCIAL PERFORMANCE REPORT 2022-23 – QUARTER 3
LEAD OFFICER	Director of Finance, People & Estates (Treasurer)
RECOMMENDATION	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	<p>This report outlines the third quarter performance against agreed financial targets for the current (2022-23) financial year. In particular, it provides a forecast of spending against the 2022-23 revenue budget with explanations of the major variations. At this stage in the financial year, it is forecast that spending will be £1.568m more than budget, an overspend of 2.03% of total budget.</p> <p>Some uncertainty remains over this years' pay awards and negotiations with unions and employer representatives continue. Budgeting assumptions have allowed for a 2% pay increase across our workforce, but in light of the wider economic challenges it remains highly likely that an award in excess of this amount will ultimately be agreed as has been seen in other areas of the public sector. The Green Book staff (Professional & Technical) have agreed a flat increase of £1,925 per year, the negotiations for Grey Book staff (Wholetime and On-call firefighters) remains on-going at the time of writing this report, the current offer being 5%.</p> <p>The agreed increase for Green Book staff is included within the forecast and an assumed 5% increase for Grey Book staff is also included.</p>
RESOURCE IMPLICATIONS	As indicated in the report.
EQUALITY RISKS AND BENEFITS ANALYSIS	An initial assessment has not identified any equality issues emanating from this report.
APPENDICES	<p>A. Summary of Prudential Indicators 2022-23.</p> <p>B. Reserves Position by Reserve</p> <p>C. Reserves position by Expense Code</p>
BACKGROUND PAPERS	None.

1. INTRODUCTION

1.1. This report provides the third quarterly financial monitoring report for the current financial year, based upon the position as at the end of December 2022. As well as providing projections of spending against the 2022-23 revenue and capital budget, the report also includes forecast performance against other financial performance indicators, including the prudential and treasury management indicators.

1.2. Table 1 below provides a summary of performance against the key financial targets.

Table 1 – Performance against Key Financial Targets 2022-23

	Key Target	Target	Forecast Outturn		Forecast Variance	
			Quarter 3	Previous Quarter	Quarter 3 %	Previous Quarter %
Revenue Targets						
1	Spending within agreed revenue budget	£77.289m	£78.857m	£79.731m	2.03%	3.16%
2	General Reserve Balance as % of total budget (minimum)	5.00%	5.24%	5.24%	(0.24)bp*	(0.24%)
Capital Targets						
3	Spending within agreed capital budget	£8.580m	£6.464m	£8.672m	(24.6%)	1.07%
4	External Borrowing within Prudential Indicator limit	£25.765m	£24.757m	£24.757m	(3.91%)	(3.91%)
5	Debt Ratio (debt charges over total revenue budget)	5.00%	3.63%	3.63%	(1.37)bp*	(1.37)bp*

*bp = base points

1.3. The remainder of the report is split into the three sections of:

- **SECTION A** – Revenue Budget 2022-23.
- **SECTION B** – Capital Budget and Prudential Indicators 2022-23.
- **SECTION C** – Other Financial Indicators.

1.4. Each of these sections provides a more detailed analysis of performance, including commentary relating to the major variances.

2. SECTION A - REVENUE BUDGET 2022-23

2.1. Table 2 below provides a summary of the forecast spending against all agreed subjective budget heads, e.g. employee costs, transport costs etc.

Table 2 – Revenue Monitoring Statement 2022-23

DEVON & SOMERSET FIRE AND RESCUE AUTHORITY							
Revenue Budget Monitoring Report 2022/23							
	2022/23 Budget	Year To Date Budget	Spending to Month 9	Projected Outturn	Projected Variance over/ (under)	Projected Variance over/ (under) %	
	£'000	£'000	£'000	£'000	£'000		
Employee Costs							
1	Wholetime	32,942	24,690	24,229	33,649	707	2%
2	On-Call	18,381	13,471	13,660	20,493	2,113	11%
3	Fire Control	1,513	1,131	1,109	1,567	54	4%
4	Professional & Technical	15,808	11,850	11,749	15,671	(137)	-1%
5	Training	1,043	783	819	792	(252)	-24%
6	Fire Service Pension costs	2,358	1,944	1,846	2,575	217	9%
		72,045	53,868	53,412	74,748	2,702	
Premises							
7	Repair and maintenance	1,051	788	904	1,087	36	3%
8	Energy costs	711	476	469	1,017	306	43%
9	Cleaning costs	572	429	493	561	(11)	-2%
10	Rent and rates	1,933	1,704	1,896	1,980	47	2%
		4,265	3,397	3,762	4,644	379	
Transport							
11	Repair and maintenance	889	667	415	587	(302)	-34%
12	Running costs and insurances	1,253	1,003	1,421	1,508	255	20%
13	Travel and subsistence	1,392	958	965	1,284	(108)	-8%
		3,534	2,628	2,801	3,379	(155)	
Supplies & Services							
14	Equipment and furniture	4,216	3,162	2,465	3,692	(524)	-12%
15	Hydrants-installation and mainte	96	72	113	167	72	75%
16	Communications Equipment	2,437	1,827	2,053	2,381	(55)	-2%
17	Protective Clothing	568	426	376	563	(4)	-1%
18	External Fees and Services	153	115	138	159	6	4%
19	Partnerships & regional collabora	380	285	143	381	2	0%
20	Catering	88	66	67	85	(3)	-3%
		7,937	5,952	5,356	7,430	(506)	
Establishment Costs							
21	Printing, stationery and office exp	268	217	163	231	(37)	-14%
22	Advertising including Community	31	23	25	37	6	20%
23	Insurances	447	446	760	498	52	12%
		745	686	948	766	21	
Payments to Other Authorities							
24	Support service contracts	818	576	553	873	56	7%
		818	576	553	873	56	
Capital Financing							
25	Loan Charges & Lease rentals	3,223	525	547	3,135	(88)	-3%
26	Revenue Contribution to Capital !	1,200	-	-	1,040	(160)	-13%
		4,423	525	547	4,175	(248)	
Income							
28	Investment Income	(103)	(77)	(232)	(818)	(715)	693%
29	Grants and reimbursements	(10,690)	(8,017)	(9,975)	(10,817)	(128)	1%
30	Other income	(1,474)	(1,106)	(1,418)	(1,295)	179	-12%
		(12,267)	(9,200)	(11,625)	(12,930)	(663)	
Reserves							
32	Transfer to/(from) Earmarked Re	(4,212)	(3,159)	-	(4,211)	0	0%
		(4,212)	(3,159)	-	(4,211)	0	
	Staff savings from leavers	-	-	-	(17)	(17)	
	NET SPENDING	77,289	55,273	55,754	78,857	1,568	2%

- 2.2. This table indicates that spending by the year end will be £78.857m, representing a predicted overspend of £1.568m, equivalent to 2.03% of the total budget. It should be noted that 'Spending to Q3' represents actual year to date expenditure and those which have already been committed but not spent as yet. Additionally, the budget profile and actual costs for Service Delivery staff (i.e. Wholetime and On-call) appear low due to the time lag in claiming the hours worked – for instance, time worked in June is paid in July. This naturally catches up at year-end when there are 2 'payroll' entries for March relating to claims worked in February and March.
- 2.3. These forecasts are based on the spending position at the end of December 2022, historical trends and information from budget managers on known commitments. It should be noted that, whilst every effort is made for projections to be as accurate as possible, some budget lines are susceptible to volatility in spending patterns during the year e.g. on-call pay costs which are linked to activity levels. It is inevitable, therefore, that final spending figures for the financial year will differ than those projected in this report.
- 2.4. Reporting of variances has switched from a flat rate (previously £0.050m) to a percentage of the budget of either 2% for pay lines or 5% for non-pay lines. This is to ensure the narrative is more meaningful and to also hone-in on the major variances.

3. NARRATIVE ON VARIANCES AGAINST BUDGET (> 2% OR 5%)

Wholetime Pay – overspend of £0.707m

- 3.1. This overspend is mainly driven by the assumed pay award for grey book conditioned staff (firefighters and control room staff) of 5%. The annual pay award is due from 1st July so the additional cost covers the 9 months that are impacted during 2022/23 financial year. It is anticipated this will cost the Authority an additional £0.530m over the budgeted pay award which was 2%.
- 3.2. Due to a busy period over the summer months where the Service experienced a greater number of wildfires, the rate of casual overtime is greater than anticipated. This is expected to increase the costs by over £0.100m when compared to 2021/22.
- 3.3. A review has been undertaken of how the 'crewing pool' was resourced did see changes made which saw those providing this voluntary cover offered separate employment contracts to that of their primary fire fighter role. This change affords greater flexibility to the Service in how this resource is utilised, whilst negating the need to pay pre-arranged overtime. This has had a positive reduction in costs with the forecast being over £0.300m less than the cost for 2021/22.

On-Call Pay – overspend of £2.113m

- 3.4. As reported in previous months, it became apparent that the budgeting assumptions regarding pension costs, national insurance and holiday pay relating to payment for available (P4A) were understated which has, in part, contributed to this overspend position.

3.5. As mentioned in paragraph 3.1 above, the additional costs resulting from the assumed pay award of 5% which we anticipate will increase costs by £0.580m.

3.6. However, an element of these overspends are off-set by savings on savings forecast against other pay lines of £0.868m – the most notable one being a forecast underspend on the Pay for Availability pay lines of £0.606m.

Fire Control – overspend of £0.054m

3.7. Pre-arranged overtime is forecasted to overspend by £0.067m as a result of above budgeted demand during the summer period. In addition, a £0.020m increase from the previous month reflects the inclusion of an assumed 5% pay award. However, this is offset by underspends in salaries (£0.035m).

Training – underspend of £0.252m

3.8. This underspend on procured external training is as a result of spending controls which were implemented in July 2022, which require budget holders to pause on all non-essential discretionary spend, defined as any spend which is not underpinned by a statutory/ contractual obligation or activity and which does not directly support the Service Delivery strategy. This initiative has resulted in a saving of over £0.160m when compared against the forecast for quarter 1.

Fire Service Pension Costs – overspend of £0.217m

3.9. Unexpected ill-health retirements has moved this budget line into a forecasted overspend position. Month 6 saw ill health pensioners receiving backpay following a challenge which totalled almost £0.040m.

Energy Costs – overspend of £0.306m

3.10. Service energy (gas/ electricity) costs are forward purchased on a 12-month rolling period from 1 October to 30 September. Following a review by our supplier, the annual forecast costs have been increased by £0.327m over the remainder of the year which reflects price increases in the wider market. Efforts have been undertaken to encourage a reduction in energy consumption across the Service – we have seen some reduction in spend against the forecast during November however, that was a mild month.

Transport repair and Maintenance – underspend of £0.302m

3.11. There is a large underspend associated with the fact the Service cannot replace as many lease vehicles as planned this year due to the manufacturer closing the order book. This has resulted in less blue-light fit-out costs of £0.269m coupled with a saving on livery of £0.025m. Spending controls will also likely see further reductions in this area. A necessary repair to one of the Area Ladder Platforms has materialised at a cost of £0.052m which has acted to off-set some of this underspend. The balance being made up of small variances across multiple budget lines.

Running Costs and Insurances – overspend of £0.255m

- 3.12. An increase in vehicle fuel costs is forecast to result in an overspend of £0.270m. There are some signs that fuel costs are starting to come down which will be monitored monthly as part of the forecasting process. This might see a slight reduction in the year-end spend.

Travel and subsistence – underspend of £0.108m

- 3.13. Spending controls continue to drive down expenditure in this budget line which is leading to an expected underspend. The largest underspend is on lease car rental of £0.081m which includes maintenance.

Equipment and furniture – underspend of £0.524m

- 3.14. A large saving of £0.407m will be found due to a delay in the procurement of the 4x4 MRP's which won't be delivered during this year, therefore there is no requirement to purchase the associated equipment for them. ICT are also forecasting an underspend of £0.103m, the largest being a saving of £0.051m from software licences one of which was budgeted for in 2 Department budgets saving £0.017m.

Hydrants – Installation and maintenance – overspend of £0.072m

- 3.15. The budget allocation was reduced based on the anticipated expenditure for 2021/22. The forecast reflects the year-end position as the water companies are starting to catch-up on invoicing.

Printing, Stationery and office expenses – underspend of £0.037m

- 3.16. Spending controls and flexible working continue to drive down expenditure in this budget line which is leading to an expected underspend.

Advertising including community safety - overspend of £0.006m

- 3.17. A modest overspend forecast in relation to recruitment to the co-head of HR post has pushed this budget to an overspend position.

Insurances – overspend of £0.052m

- 3.18. A higher than budgeted cost for Property and Liability insurances has resulted in this slight overspend.

Support Service Contracts – an overspend of £0.056m

- 3.19. Almost all the overspend is as a result of an increase in costs associated with occupational health which is forecast to overspend by £0.058m based on the current consumption. However, this is a reduction in forecast spend of £0.072m since Quarter 2.

Revenue Contribution to Capital – underspent by £0.160m

- 3.20. Due to a forecasted reduction in income generated from Red One, the contribution to capital expenditure will also reduce as the income is used to contribute towards the funding of the capital programme.

Investment Income – an over-recovery of £0.715m

- 3.21. The increase in interest rates has resulted in the Service achieving greater than budgeted returns in relation to the cash investments. More detail can be found within the Quarter 3 Treasury Management performance Report however, this line is forecast to outperform the budget by £0.715m.

Other income – under-recovery of £0.179m

- 3.22. This under-recovery has mainly been driven by loss of income in the amount of £0.501m due to be received from delivering training for Taunton and Bridgwater College. This reduction was the result of a change in our workforce requirements which meant that a reduced number of external apprentices were admitted on the May 2022 course and the cancellation of the September course. This loss of income has been partially offset by the receipt of additional income from SWAST of £0.190m related to our continued support for Operation Bradewood. The Service has benefited from an unexpected return from Fire and Rescue Insurance Company (FRIC) totalling £0.050m, additional training income of £0.053m generated by USAR (Stn 60) and £0.040m generated by Procurement resulting from the use of their call-off contract for fire appliances, and cost recovery relating to the Glastonbury Festival has seen income of £0.036m. Sales to Red One is forecast to under-recover by £0.160m. The balance being made up smaller items over multiple budgets.

4. RESERVES, PROVISIONS AND PROPOSAL TO FUND FORECASTED OVERSPEND

- 4.1. As well as the funds available to the Authority by setting an annual budget, the Authority also holds reserve and provision balances.

Reserves

- 4.2. There two types of Reserves held by the Authority:

Earmarked Reserves – these reserves are held to fund a **specific** purpose and can only be used to fund spending associated with that specific purpose. Should it transpire that not all of the agreed funds are required, and the amount is greater than the delegated limited allocated to the Treasurer, then the agreement of the Authority would be sought to decide how any remaining balance is to be utilised.

General Reserve – usage from this Reserve is **non-specific** and is held to fund any unforeseen spending that had not been included in the base budget e.g. excessive operational activity resulting in significant retained pay costs.

Provisions

- 4.3. In addition to reserves, the Authority may also hold provisions which can be defined as:

Provisions – a Provision is held to provide funding for a liability or loss that is known with some certainty will occur in the future, but the timing and amount is less certain.

Proposal to fund forecasted £1.568m overspend

- 4.4. Formal approval to access reserves will be made to the Authority at the end of the financial year, but the Service anticipates funding this overspend through the following:
- i. budget smoothing reserve (established for this very purpose several years ago): £0.674m
 - ii. pause in-year contribution to capital: £1.040m
 - iii. repurpose other ring-fenced reserves: £0.525m
 - iv. For any residual from the above transactions, the priority will be to increase the level of General Reserve to ensure the 5% minimum of the revenue budget is maintained.

- 4.5. A summary of predicted Reserves balances, reflecting the approved budget position and the proposal above on funding the overspend (para 4.4) is shown in Table 3 below.

Table 3 – Forecast Reserves and Provision Balances

RESERVES AND PROVISIONS							
	Balance as at 1 April 2022 £'000	Approved Transfers £'000	Proposed Transfers £'000	Spending so far £'000	Forecast Outturn 2022/23 £'000	Approved Balance as at 31 March 2023 £'000	Proposed Balance as at 31 March 2023 £'000
RESERVES							
Earmarked reserves							
Grants unapplied from previous years	(3,093)	-	-	292	2,057	(1,036)	(1,036)
Invest to Improve	(2,619)	-	-	812	2,143	(476)	(146)
Budget Smoothing Reserve	(1,831)	-	-	-	1,831	-	-
Direct Funding to Capital	(19,032)	-	-	(10)	5,540	(13,492)	(13,492)
Projects, risks, & budget carry forwards	-	-	-	-	-	-	-
PFI Equalisation	(50)	-	-	-	-	(50)	(50)
Emergency Services Mobile Communications Programme	(1,301)	-	-	23	23	(1,278)	(1,278)
Breathing Apparatus Replacement	-	-	-	-	-	-	-
Mobile Data Terminals Replacement	(168)	-	-	24	44	(124)	(124)
Pension Liability reserve	(1,223)	-	-	140	140	(1,083)	(888)
Budget Carry Forwards	(1,878)	-	-	570	1,312	(566)	(566)
Environmental Strategy	(268)	-	-	25	140	(129)	(129)
Uncategorised	-	-	-	-	-	-	-
MTA Action Plan	(151)	-	-	57	86	(65)	(65)
Total earmarked reserves	(31,615)	-	-	1,933	13,316	(18,299)	(17,774)
General reserve							
General Fund (non Earmarked) Balance	(4,050)	-	-	-	-	-	(4,050)
Percentage of general reserve compared to net budget							5.5%
TOTAL RESERVE BALANCES	(35,665)	-	-	1,933	13,316	(18,299)	(21,824)
PROVISIONS							
Doubtful Debt	(55)	-	-	-	-	(55)	(55)
Fire fighters pension schemes	-	-	-	-	-	-	-

5. **SECTION B – CAPITAL PROGRAMME AND PRUDENTIAL INDICATORS**
2022-23

Monitoring of Capital Spending in 2022-23

5.1 Table 4 overleaf provides a summary of anticipated expenditure for this financial year and demonstrates the funding requirements.

5.2 At the end of Quarter 3, the Service is forecasting a net underspend of £.0107m - underspends on multiple lines within the capital programme added to an overspend of £0.094 (subject to legal issues) in relation to the rebuild at Plymstock, has resulted in this position. Timing differences (a slippage into the next financial year) are forecast to be £2.009m.

Table 4 – Forecast Capital Expenditure 2022-23

Capital Programme 2022/23					
	2022/23 £000	2022/23 £000	2022/23 £000	2022/23 £000	2022/23 £000
PROJECT	Revised Budget	Forecast Outturn	Actuals	Timing Differences	(Savings)/ Over- spend
Estate Development					
Site re/new build	693	607	509	(180)	94
Improvements & structural maintenance	3,957	1,876	715	(1,910)	(171)
Estates Optimism bias	(800)		0	800	0
Estates Sub Total	3,850	2,483	1,224	(1,290)	(77)
Fleet & Equipment					
Appliance replacement	4,593	3,524	2,691	(1,069)	0
Specialist Operational Vehicles	820	420	0	(400)	0
ICT Department	317	37	34	(250)	(30)
Fleet Optimism bias	(1,000)		0	1,000	0
Fleet & Equipment Sub Total	4,730	3,981	2,725	(719)	(30)
Overall Capital Totals	8,580	6,464	3,949	(2,009)	(107)
Programme funding					
Earmarked Reserves:	5,715	5,277	0	(2,009)	(438)
Revenue funds:	1,500	1,831	11	0	331
Borrowing - internal	1,365	1,365	0	0	0
Total Funding	8,580	8,473	11	(2,009)	(107)

Prudential Indicators (including Treasury Management)

- 5.3 Total external borrowing with the Public Works Loan Board (PWLB) as at 31 December 2022 stood at £24.711m and is forecast to reduce to £24.264m as at 31 March 2023. This level of borrowing is well within the Authorised Limit for external debt of £27.018m (the absolute maximum the Authority has agreed as affordable). No new external borrowing is planned in this financial year.
- 5.4 Investment returns in the quarter yielded an average return of 4.05% which outperforms the SONIA 3 Month return (industry benchmark) by 1.31%. It is forecast that investment returns from short-term deposits will over-achieve the budgeted figure by £0.715m by 31 March 2023.
- 5.5 Appendix A provides a summary of performance against all of the agreed Prudential Indicators for 2022-23, which illustrates that there is no anticipated breach of any of these indicators.

6. SECTION C - OTHER FINANCIAL PERFORMANCE INDICATORS

Aged Debt Analysis

- 6.1. Total debtor invoices outstanding as at Quarter 1 were £0.807m. Table 5 below provides a summary of all debt outstanding as at 31 December 2022.
- 6.2. Of this figure, an amount of £0.345m was due from debtors relating to invoices that are more than 85 days old, equating to 49% of the total debt outstanding.

Table 5 – Outstanding Debt at End of Quarter

	Total Value £	%
Current (allowed 28 days in which to pay invoice)	214,843	31%
29-56 days	128,257	18%
57-84 days	10,938	2%
Over 85 days	345,314	49%
Total Debt Outstanding as at 31 December 2022	699,352	100.00%

- 6.3. Table 6 overleaf provides further analysis of those debts in excess of 85 days old.

Table 6 – Debts Outstanding for more than 85 Days

	No	Total Value	Action Taken
Red One Ltd	22	£341,725	A repayment plan for 2022-23 has been agreed with the subsidiary company – for reference, the amount as at Quarter 2 was £464,225.
Various	6	£3,589	Invoices with debtors are being chased using standard procedures and pursued with our debt recovery office where appropriate.

SHAYNE SCOTT
Director of Finance, People & Estates (Treasurer)

APPENDIX A TO REPORT RC/23/5

PRUDENTIAL INDICATORS 2022-23

Prudential Indicators and Treasury Management Indicators		Forecast Outturn £m	Target £m	Variance (favourable) /adverse £m
Capital Expenditure		8.473	8.580	(0.107)
External Borrowing vs Capital Financing Requirement (CFR) - Total		25.961	25.055	£0.000
- Borrowing		24.264	24.264	
- Other long term liabilities		0.791	0.791	
External borrowing vs Authorised limit for external debt - Total		25.055	27.018	(1.962)
- Borrowing		24.264	26.071	
- Other long term liabilities		0.791	0.947	
Debt Ratio (debt charges as a %age of total revenue budget)		3.63%	5.00%	(1.37)bp
Cost of Borrowing – Total		1.050	1.050	(0.000)
- Interest on existing debt as at 31-3-2023		1.050	1.050	
- Interest on proposed new debt in 2022-23		0.000	0.000	
Investment Income – full year		0.818	0.103	(0.715)
		Actual (31 December 2022) %	Target for quarter %	Variance (favourable) /adverse
Investment Return		4.05%	2.74%	(1.31)bp
Prudential Indicators and Treasury Management Indicators	Forecast (31 March 2022) %	Target Upper limit %	Target Lower limit %	Variance (favourable) /adverse %
Limit of fixed interest rates based on net debt	100.00%	100.00%	70.00%	0.00%
Limit of variable interest rates based on net debt	0.00%	30.00%	0.00%	(30.00%)
Maturity structure of borrowing limits				
Under 12 months	1.99%	30.00%	2.00%	(28.01%)
12 months to 2 years	1.85%	30.00%	2.00%	(28.15%)
2 years to 5 years	13.25%	50.00%	13.00%	(36.75%)
5 years to 10 years	1.11%	75.00%	3.00%	(73.89%)
10 years and above	79.81%	100.00%	80.00%	(20.19%)
- 10 years to 20 years	14.94%			
- 20 years to 30 years	27.06%			
- 30 years to 40 years	37.80%			
- 40 years to 50 years	0.00%			

APPENDIX B TO REPORT RC/23/5

RESERVES DETAIL 2022/23 BY RESERVE

DSFRS Reserves in detail	Budget	Committed spend	Forecast spend	Balance remaining
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
4 x 4 Replacement	-	-	-	-
Asset Management & Tracking	159	159	159	(0)
Attribute Based Response	33	-	9	24
Audit Assurance EMR	60	24	28	31
Availability Systems	162	-	162	0
Budget Smoothing Reserve	1,831	-	1,831	-
Building Risk Rev Grant c/f	-	-	-	-
Capital Support from 2011/12	19,032	-	5,540	13,492
CLG USAR Grant	66	11	11	55
Communication	-	-	-	-
Covid 19 Grant Carry Forward	-	-	-	-
CRMP 2021	2	-	-	2
CT Irrecoverable Deficits	733	-	244	489
Digital Trans Strategy	843	449	688	155
Dignity At Work - HMICFRS	195	15	17	178
Environmental Strategy	268	25	140	129
ESMCP (reserve funding)	768	-	-	768
ESMCP Home Office Grant	533	23	23	510
Estate Conditional Survey	120	-	-	120
Fleet Replacement	56	(1)	24	31
Future of Work	88	-	80	8
Grenfell Infrastructure grant	51	13	51	0
Haz Mat Det and ID Equip	17	-	17	-
Health and Safety Resource	99	74	87	11
HR Additional Resources	60	42	60	(0)
ICT Managed Switch Replacement	54	-	-	54
Information Governance FTC	36	25	37	(0)
Invest to Improve Reserve	764	-	288	476
Learn 2 Live	58	18	16	42
Livery and Blue Light fit out	15	-	-	15
Management of Risk Information	11	(15)	11	-
MDT Replacement	168	24	44	124
MRP Replacements	-	-	-	-
MTA Action Plan	151	57	86	65
NNDR Additional Reliefs	1,756	-	1,421	334
Office 365 Project	170	113	170	0
P4A Future Years Funding	204	-	204	0
Pay for availability	84	7	8	76
Pensions Admin Grant c/f	117	3	3	114
Pensions Reserve	1,223	140	140	1,083
People Services System	212	94	751	(539)
Performance Info System	230	-	-	230
Personal Misting Systems	50	1	50	0
PFI equalisation reserve	50	-	-	50
Prev Accred grant c/f	10	4	8	2
Prevention - Joint working Int	50	7	50	(0)
Preview Community Risk Team	-	-	-	-
Protection uplift grant c/f	301	242	301	(0)
Bequest Axminster Gym Equip	-	(10)	0	(0)
Risk Dependant Availability	-	-	-	-
Roving Vehicles	-	-	-	-
Selective Alerting	-	-	-	-
Service Delivery Op Model	-	-	-	-
SRT and WAH Equipment	20	6	20	0
Station Mobilising Equipment	380	279	379	1
Surestart/Action for Children	-	-	-	-
Temp accom for capital project	130	25	36	94
Topsham Relocation	58	5	35	23
Vehicle Telematics	115	57	66	49
Website Comp and Comms Strat	20	14	18	3
WT Duty System	-	-	-	-
	31,615	1,933	13,316	18,299

APPENDIX C TO REPORT RC/23/5

RESERVES DETAIL 2022/23 BY EXPENSE CODE

DSFRS Reserves in detail	Committed spend	Forecast spend
	<i>£'000</i>	<i>£'000</i>
Fire Protection Training Exter	4	8
Academy Other Training	-	-
External Trainer Hire	25	69
Acquisition Courses	-	-
Principal Officers Salary	179	224
Principal Officer Salary NI	15	20
Principal Officer Salary Super	37	48
Retained Retainers Old	-	-
Retained Overtime Old	-	-
Retained Pre-Arranged O/T Old	-	-
Retained NI Old	-	-
Admin/Manage Salary	232	616
Admin/Manage Overtime	-	-
Agency Staff Surveyors	-	-
Agency Staff Admin	456	673
Admin/Manage Removal Expenses	-	-
Admin/Manage Stand-by Pmnts	-	-
Admin/Manage Salary NI	23	32
Admin/Manage Salary Superan	179	195
Unforseen Other Contractor	-	115
Cleaning Materials	-	-
Refuse Collection loc. sourced	-	-
Cleaning Conctrct Main Contract	-	-
Rents - Non Building	15	17
Room Hire	-	-
Rents - Building/Station	16	23
Blue Light Fit-out and removal	-	-
Fuel (Petrol Etc)	-	-
Hired Transport	-	-
Casual Miles	1	1
Subsistence	-	-
Catering/Refreshments	(2)	(2)
Hotel Booking	-	-
Standard Equipment	242	2,047
Standard Equipment Other	-	-
Fitness Equipment	-	-
ICT Desktop Service	-	-
ICT Application Services (Oth)	(15)	332
ICT Infrastructure Service	86	642
ICT Mobile Data Terminal Servi	24	44
BA Equipment Purchase	-	-
BA Set Maintenance	-	-
Operational Equipment	16	45
Specialist Rescue Equipment	6	20
Water Equipment	-	-
Water Safety	-	-
Radiation/gas monitoring	-	-
First Aid	-	-
ICT Mobs Service Equipment	279	279
ICT Sat Nav Serv/Vehicle track	57	66
ICT Mobile Telephony Service	-	-
Uniforms Other	2	2
External Prof Support/Advice	63	251
Partnerships	7	50
Corporate Membership/Subscript	-	-
Printing/Stationery/Photocopy	-	-
Consultation Fees	-	-
Recruitment Advertising	-	-
Personnel Services	(1)	(1)
Capital Exp from Rev Account	-	4,296
Other Miscellaneous Income	(10)	-
Transfer to/from Reserves	-	3,239
ICT Network Service	23	23
Legal Services	1	1
Agencies/OLA Income	(37)	(68)
Non-Uniformed Training	10	10
	1,933	13,317