

REPORT REFERENCE NO.	RC/25/6
MEETING	RESOURCES COMMITTEE
DATE OF MEETING	5 FEBRUARY 2025
SUBJECT OF REPORT	FINANCIAL PERFORMANCE REPORT 2024-25 – QUARTER 3
LEAD OFFICER	Head of Finance (Treasurer)
RECOMMENDATIONS	<p>(a). <i>That the monitoring position in relation to projected spending against the 2024-25 revenue and capital budgets be noted;</i></p> <p>(b). <i>That the performance against the 2024-25 financial targets be noted.</i></p>
EXECUTIVE SUMMARY	<p>This report provides the Committee with the third quarter performance against agreed financial targets for the current financial year. In particular, it provides a forecast of spending against the 2024-25 revenue budget with explanations of the major variations. At this stage in the financial year, it is forecast that spending will be £2.996m less than budget, an underspend of 3.2% of total budget, which includes the proposed transfer to the Earmarked Reserve.</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 2024-25</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 2024. As well as providing projections of spending against the 2024-25 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 2024-25

	Key Target	Target	Forecast Outturn		Forecast Variance	
			Quarter 2	Previous Quarter	Quarter 2%	Previous Quarter %
Revenue Targets						
1	Spending within agreed revenue budget	£92.622m	£89.626m	£90.372m	3.20%	2.40%
2	General Reserve Balance as % of total budget (minimum)	5.00%	5.01%	5.01%	(0.01)bp*	(0.01)bp*
Capital Targets						
3	Spending within agreed capital budget	£7.648m	£4.700m	£5.914m	(38.54%)	(22.67%)
4	External Borrowing within Prudential Indicator limit	£29.490m	£27.432m	£27,432m	(6.98%)	(6.98%)
5	Debt Ratio (debt charges over total revenue budget)	5.00%	1.99%	3.08%	(3.01)bp*	(1.92)bp*

*bp = base points

- 1.3. The remainder of the report is split into the four sections of:
- **SECTION A** – Revenue Budget 2024-25.
 - **SECTION B** – Capital Budget and Prudential Indicators 2024-25.
 - **SECTION C** – Other Financial Indicators.
 - **SECTION D** – Medium-Term Financial Plan.
- 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 2024-25

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 2024-25

DEVON & SOMERSET FIRE AND RESCUE AUTHORITY Revenue Budget Monitoring Report 2024/25						
	2024/25 Budget	Year To Date Budget	Spending to Month 9	Projected Outturn	Projected Variance over/ (under) £'000	Projected Variance over/ (under) %
	£'000	£'000	£'000	£'000	£'000	%
Employee Costs						
1	Wholetime	38,292	28,692	27,307	37,142	(1,150) -3.0%
2	On-Call	23,179	17,028	14,730	22,438	(741) -3.2%
3	Fire Control	1,911	1,426	1,307	1,782	(129) -6.8%
4	Professional & Technical	17,765	13,692	12,529	17,115	(649) -3.7%
5	Training	952	714	831	828	(124) -13.0%
6	Fire Service Pension costs	2,638	2,168	1,912	2,701	63 2.4%
		84,737	63,720	58,615	82,007	(2,730)
Premises						
7	Repair and maintenance	1,281	961	1,556	1,750	469 36.6%
8	Energy costs	1,143	765	605	1,049	(93) -8.2%
9	Cleaning costs	683	512	570	687	4 0.6%
10	Rent and rates	2,066	1,832	2,123	2,069	3 0.2%
		5,172	4,069	4,854	5,555	383
Transport						
11	Repair and maintenance	709	532	471	768	60 8.4%
12	Running costs and insurances	1,285	1,016	1,119	1,135	(149) -11.6%
13	Travel and subsistence	901	629	1,049	871	(30) -3.3%
		2,894	2,177	2,640	2,775	(120)
Supplies & Services						
14	Equipment and furniture	4,406	3,305	3,044	4,491	85 1.9%
15	Hydrants-installation and maintenance	246	185	225	339	93 37.6%
16	Communications Equipment	2,851	2,138	2,325	2,647	(203) -7.1%
17	Protective Clothing	564	423	406	587	23 4.2%
18	External Fees and Services	178	133	133	195	17 9.8%
19	Partnerships & regional collaborative projects	266	199	203	306	40 15.0%
20	Catering	23	17	10	15	(8) -34.1%
		8,533	6,400	6,346	8,580	47
Establishment Costs						
21	Printing, stationery and office expenses	274	224	178	245	(29) -10.4%
22	Advertising including Community Safety	31	23	41	49	18 60.4%
23	Insurances	548	411	821	539	(9) -1.6%
		852	658	1,040	834	(19)
Payments to Other Authorities						
24	Support service contracts	1,119	804	579	1,065	(54) -4.8%
		1,119	804	579	1,065	(54)
Capital Financing						
25	Loan Charges & Lease rentals	3,807	543	614	3,816	9 0.2%
26	Revenue Contribution to Capital Spending	661	-	-	817	156 23.6%
		4,468	543	614	4,633	165
Income						
28	Investment Income	(1,700)	(900)	(1,064)	(2,178)	(478) 28.1%
29	Grants and reimbursements	(13,363)	(10,022)	(10,897)	(13,425)	(62) 0.5%
30	Other income	(835)	(626)	(491)	(974)	(140) 16.7%
		(15,898)	(11,548)	(12,452)	(16,578)	(680)
Reserves						
32	Transfer to/(from) Earmarked Reserves	745	(191)	(245)	755	10 1.4%
		745	(191)	(245)	755	10
	NET SPENDING	92,622	66,632	61,991	89,626	(2,996) -3.2%

- 2.2. Table 2 indicates that spending by the year end (31 March 2025) will be £89.626m, representing a predicted underspend of £2.996m, equivalent to 3.20% of the total budget after the transfer to reserves has been taken into account. It should be noted that 'Spending to month 9' 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 at the end of July. This naturally catches up at year-end when there are two 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 2024, 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 from those projected in this report.
- 2.4. Reporting of variances is based on 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. That said, the Treasurer reserves the right to report on budgets that fall outside of this. (e.g. based on materiality etc.).

Wholetime: underspend by £1.150m – 3.0% of budget.

- 2.5. Of this underspend, £0.361m is as a direct result of the agreed pay award being less than budgeted. The balance is in-line with the strategy to keep the crewing levels at the level it is anticipated to be required for the revised shift-patterns.

On-call: underspend by £0.741m – 3.2% of budget.

- 2.6. Savings resulted from the agreed Grey Book pay award are £0.217m for on-call colleagues. Further savings on availability payments (lower numbers of colleagues being available) contribute towards the difference.

Fire Control pay: underspend of £0.129m – 6.8% of budget.

- 2.7. Three posts are currently vacant, one of which is within the Networked Fire Services Project (NFSP) partnership and two are internal (these are actively being recruited to). Minor savings (£0.018m) were as a result of the agreed pay award.

Professional & Technical pay: underspend of £0.649m – 3.7% of budget.

- 2.8. The agreed pay award has resulted in a saving of £0.250m. A number of vacancies across the Service have resulted in this forecasted underspend position which has led to the move of £0.500m from this budget into the capital reserve to assist with future spending plans. Savings, per Directorate, are shown below:

Professional & Technical Variances	
Directorate	£m
Service Delivery Support	(0.260)
Service Delivery	(0.282)
Other	0
Corporate Services Support	(0.240)
Corporate Services	(0.211)
Chief Fire Officer	(0.099)
Total	(0.649)

- 2.9. The Service is experiencing competition recruiting into some specialist roles, specifically within the Digital, Data and Technology (DDaT) and People Services Departments, which have contributed towards this forecasted underspend.

Fire Service pension costs: overspend of £0.063m – 2.4% of budget.

- 2.10. Costs associated with injury pensions have risen, greater than the Service had anticipated, by £5k per month. The number of people eligible has increased from 6 at the same time in 2023, to 11 in December 2024.

Premises repair and maintenance: overspend of £0.469m – 36.6% of budget

- 2.11. Costs associated with addressing the issues experienced at the Exeter Airport Academy site (£0.395m), incurred costs that weren't included within the original budget build. These have moved the line into a forecasted overspend position. However, these repairs were necessary and critical to firefighter safety.

Energy Costs: underspend of 0.093m - 8.2% of budget

- 2.12. Invoices from October onwards are at the new, lower rates which, is expected to result in an underspend against this line. A colder winter period could increase consumption though.

Hydrants – installation and maintenance: overspend of £0.093m – 37.6% of budget

- 2.13. Water companies continue to clear backlogs and inspect more hydrants resulting in additional charges. Despite increasing the budget for this year by £0.050m, it is felt, at this stage, that this line will overspend.

Communication Equipment: underspend of £0.203m - 7.2% of budget.

- 2.14. The increase in Airwave charges is only 4.3% - the Service had assumed a 10% increase; this has resulted in a saving of £0.092m. A saving of £0.060m is anticipated in relation to paging service, £0.112m from savings within the mobilisation and mobile telephony charges and an underspend of £0.036m resulting from delays in the Dynamic Coverage Tool have been realised.

External fees and services: overspend of £0.17m – 9.8% of budget.

- 2.15. Costs incurred as a result of the recent vacancy selection process (Deputy Chief Fire Officer) of £0.021m have resulted in this area being forecast to overspend.

Partnerships & regional collaborative projects: overspend of £0.040m – 15.0% of budget.

- 2.16. Fees associated with the recruitment of a senior officer role (Chief Fire Officer) have moved this section into a slight overspend position.

Catering: underspend of £0.008m – 34.1% of budget.

- 2.17. A minor variation on the provision of meals for courses has resulted in this modest underspend.

Printing, stationery and office expenses: underspend of £0.029m – 10.4% of budget.

- 2.18. Minor variations across the Service have brought this section into a forecasted underspend position. Call on printing and stationery can fluctuate across the year so this could move in year.

Advertising including community safety: £0.018m overspend – 60.4% of budget.

- 2.19. An increase in the number of roles being advertised in the year, including for the Deputy Chief Fire Officer post, has moved this line to a forecasted overspend position.

Support service contracts: £0.054m underspend – 4.8% of budget.

- 2.20. A new contract that offered better value-for-money, coupled with closer management of the provision, has resulted in a forecasted underspend on occupational health costs of £0.107m.

Revenue Contribution to Capital Spending: £0.156m overspend – 23.6%

- 2.21. The Anticipated Red One Dividend (see row 30 of Table 2) will be used to fund part of the Capital Programme which has resulted in this line being over budget.

Investment income: over-recovery of £0.478m – 28.1% of budget.

- 2.22. This budget line has been increased to better match the forecasted year-end position by £0.500m. An early receipt of a pensions grant of £20.2m has been invested until it is required. This has resulted in greater returns on investment than was anticipated.

Other Income: over-recovery of 0.140m – 167% of budget.

- 2.23. It is anticipated that the Authority may receive a Dividend from its trading company, Red One Ltd., which may be received before the end of this year. This would result in this line being over recovered which has been factored in for budget purposes.

3. RESERVES AND PROVISIONS

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

Reserves

- 3.2. 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

- 3.3. 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.

- 3.4. A summary of predicted balances on Reserves and Provisions is shown in Table 4 overleaf.

TABLE 4 – FORECAST RESERVES AND PROVISION BALANCES

RESERVES AND PROVISIONS						
	Balance as at	Approved	Proposed	Spending to	Forecast	Forecasted
	1 April 2024	Transfers	Transfers	current	Outturn	Balance as at
	£'000	£'000	£'000	month	2024-25	31 March
RESERVES				£'000	£'000	2025
						£'000
Earmarked reserves						
Grants unapplied from previous years	(805)	-	-	13	318	(487)
Invest to Improve	(1,824)	(480)	-	303	1,387	(918)
Budget Smoothing Reserve	(666)	-	-	-	-	(666)
Direct Funding to Capital	(13,765)	(1,000)	-	(8)	3,022	(11,743)
Projects, risks, & budget carry forwards	-	-	-	-	-	-
PFI Equalisation	(50)	-	-	-	11	(39)
Emergency Services Mobile Communications Programme	(1,050)	480	-	-	-	(1,050)
Mobile Data Terminals Replacement	(144)	-	-	-	93	(51)
Pension Liability reserve	(1,222)	-	-	-	-	(1,222)
Budget Carry Forwards	(201)	-	-	57	97	(103)
Environmental Strategy	(148)	-	-	16	67	(81)
Control Room Futures Project	(1,125)	-	-	-	-	(1,125)
Finance System Replacement	(459)	-	-	160	280	(179)
Fire Cover Review	(40)	-	-	14	14	(27)
MTA Action Plan	(55)	-	-	-	-	(55)
Total earmarked reserves	(21,554)	(1,000)	-	555	5,288	(17,746)
General reserve						
General Fund (non Earmarked) Balance	(4,631)	-	-	-	-	(4,631)
Percentage of general reserve compared to net budget						
TOTAL RESERVE BALANCES	(26,185)	(1,000)	-	555	5,288	(22,377)
PROVISIONS						
Doubtful Debt	(27)	-	-	-	-	(27)

4. **SECTION B – CAPITAL PROGRAMME AND PRUDENTIAL INDICATORS 2024-25**

Monitoring of Capital Spending in 2024-25

- 4.1 Table 5 overleaf provides a summary of anticipated expenditure for this financial year and demonstrates the funding requirements.
- 4.2 At the end of Quarter 3, the Service is forecasting an underspend of £0.157m – which includes an optimism bias built in to allow for some timing differences. Timing differences (slippage into next year) are forecast to be £2.791m of which £0.500m relates to the rebuild of Camels Head Fire Station, £0.295m for muster-bay separation, £0.225m for adaptations associated with the Aerial Ladder Platform roll-out and £0.370m for an extension at Bere Alston. £0.200m is associated with drainage works at Service Headquarters (SHQ), £0.100m for replacement drill towers, £0.225m for a replacement roof at Barnstaple, £0.100m for an internal upgrade at Holsworthy with the balance being made of minor projects.

TABLE 5 – FORECAST CAPITAL EXPENDITURE 2024-25

Capital Programme 2024/25					
	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000
PROJECT	Revised Budget	Forecast Outturn	Actuals	Timing Differences	Re- scheduling/ Savings
Estate Development					
Site re/new build	531	(22)	(21)	(531)	(22)
Improvements & structural maintenance	4,338	923	181	(3,260)	(155)
Estates Sub Total	4,869	901	160	(3,791)	(177)
Fleet & Equipment					
Appliance replacement	2,236	2,254	1,530	0	18
Specialist Operational Vehicles	1,543	1,545	1,251	0	2
ICT Department	0	0	0	0	0
Fleet & Equipment Sub Total	3,779	3,799	2,781	0	20
Optimism bias Sub Total	(1,000)	0	0	1,000	0
Overall Capital Totals	7,648	4,700	2,941	(2,791)	(157)
Programme funding					
Earmarked Reserves:	5,167	2,369	0	(2,545)	(253)
Revenue funds:	661	861	0	0	200
Borrowing - internal	1,391	1,391	0	0	0
Contributions	429	79		(246)	(104)
Total Funding	7,648	4,700	0	(2,791)	(157)

Prudential Indicators (including Treasury Management)

- 4.3 Total external borrowing with the Public Works Loan Board (PWLB) as at 31 December 2024 stood at £23.724m and is forecast to reduce to £23.313m as at 31 March 2025. This level of borrowing is well within the Authorised Limit for external debt of £30.862m (the absolute maximum the Authority has agreed as affordable). No new external borrowing is planned during this financial year.
- 4.4 Investment returns in the quarter yielded an average return of 4.78% which under-performs the Sterling Overnight Index Average (SONIA) 3 Month return (industry benchmark) by 0.03%. It is forecast that investment returns from short-term deposits will exceed the revised budgeted figure of £1.7m at 31 March 2025.
- 4.5 Appendix A provides a summary of performance against all of the agreed Prudential Indicators for 2024-25, which illustrates that there is no anticipated breach of any of these indicators.

5. **SECTION C - OTHER FINANCIAL PERFORMANCE INDICATORS**

Aged Debt Analysis

5.1 Total debtor invoices outstanding as at Quarter 3 were £0.017m, table 6 below provides a summary of all debt outstanding as at 30 December 2024.

TABLE 6 – OUTSTANDING DEBT AT END OF QUARTER

	Total Value £	%
Current (allowed 28 days in which to pay invoice)	0.0	0.00%
29-56 days	35.667	32.0%
57-84 days	35,074	32.0%
Over 85 days	39,588	43.00%
Total Debt Outstanding as at 31 December 2024	110.389	100.00%

6. **SECTION D – MEDIUM-TERM FINANCIAL PLAN (MTFP)**

6.1 The MTFP was presented to the Fire Authority on the 16 February 2024. Minute DSFRA/24/32 refers, where a number of scenarios were included based on the best, base and worse cases in relation to funding and costs.

6.2 The current MTFP identifies the need to reduce the costs for the Service over the next 3 years (2025-26, 2026-27 and 2027-28).

6.3 Table 7 below identifies the current position with regards to assumptions made regarding both funding and expenditure.

TABLE 7 – MTFP SHORTFALL FOR THE FOLLOWING 3 YEAR PERIOD

2. FINANCIAL PLANNING MODELLING			
	2025/26	2026/27	2027/28
CORE REVENUE BUDGET	£98,694,000	£104,573,000	£106,635,000
REVENUE SUPPORT GRANT	£11,882,055	£12,107,814	£12,337,862
TARRIF TOP-UP	£11,418,038	£11,646,399	£11,879,327
NNDR	£5,513,455	£5,623,724	£5,736,199
COUNCIL TAX BASE	656,122	662,683	669,310
COUNCIL TAX COLLECTION FUND SURPLUS	£1,197,664	£1,209,640	£1,221,737
COUNCIL TAX - BAND 'D' ES	£104.68	£106.76	£108.88
COUNCIL TAX - BAND 'D' 0%	£99.68	£99.68	£99.68
3. SAVINGS REQUIRED TO MEET COUNCIL TAX FIGURE			
REDUCTION REQUIRED TO BASE BUDGET (CUMULATIVE)	-	(3,240,522)	(2,583,538)

- 6.4 An update was reported to the Authority on 11 December 2023, Minute DSFRA/23/29 refers, where 4 initiatives were presented and discussed:-
- A change to the Whole Time duty System (Annualised Hours) which is estimated would save £1.3m.
 - Changes to the operating model for specialist rescue – estimated saving of £0.133m.
 - Amendments to the Pay for Availability remuneration agreement which is estimated to save £0.250m, and
 - Amendments to the policy and practice for dealing with unwanted fire signals – estimated saving of £0.069m. a 12 week public consultation started mid-January 2025 on these proposals.
- 6.5 Work on these initiatives is on-going. The emphasis being on the change to the wholetime duty system as this would realise the greater saving.
- 6.6 The MTFP is a dynamic tool that is amended and updated as and when intelligence is presented to the Service with regards to funding and costs.

ANDREW FURBEAR
Head of Finance (Treasurer)

APPENDIX A TO REPORT RC/25/6

SUMMARY OF PRUDENTIAL INDICATORS 2024-25

Prudential Indicators and Treasury Management Indicators		Forecast Outturn £m	Target £m	Variance (favourable) /adverse £m
Capital Expenditure		4.700	7.648	(2.9487)
External Borrowing vs Capital Financing Requirement (CFR) - Total		27.432	27.432	£0.000
- Borrowing		23.312	23.312	
- Other long term liabilities		4.120	4.120	
External borrowing vs Authorised limit for external debt - Total		27.432	30.862	(3.430)
- Borrowing		23.312	26.037	
- Other long term liabilities		4.120	4.825	
Debt Ratio (debt charges as a %age of total revenue budget)		1.99%	5.00%	(3.01)bp
Cost of Borrowing – Total		1.282	1.282	(0.000)
- Interest on existing debt as at 31-3-2024		1.282	1.282	
- Interest on proposed new debt in 2024-25		0.000	0.000	
Investment Income – full year		1.332	0.525	(0.807)
		Actual (31 December 2024) %	Target for quarter %	Variance (favourable) /adverse
Investment Return		4.78%	4.81%	0.03bp
Prudential Indicators and Treasury Management Indicators	Forecast (31 March 2024) %	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	1.93%	30.00%	2.00%	(28.01%)
12 months to 2 years	11.30%	30.00%	2.00%	(28.15%)
2 years to 5 years	3.23%	50.00%	14.00%	(36.75%)
5 years to 10 years	4.63%	75.00%	1.00%	(73.89%)
10 years and above	78.91%	100.00%	81.00%	(20.19%)
- 10 years to 20 years	15.57%			
- 20 years to 30 years	23.98%			
- 30 years to 40 years	39.37%			
- 40 years to 50 years	0.00%			

APPENDIX B TO REPORT RC/25/6

RESERVES POSITION BY RESERVE

DSFRS Reserves in detail	Budget	Committe d spend	Forecast spend	Balance remaining
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Asset Management & Tracking	103	44	113	(10)
Availability Systems	2	-	2	-
Bequest Axminster Gym Equip	-	(8)	(0)	-
BSR Grant Funding	100	6	16	83
Budget Smoothing Reserve	666	-	-	666
Capital Support from 2011/12	13,765	-	3,783	9,982
CLG USAR Grant	36	-	22	14
Command support project	116	-	116	-
Conference Room Fit Out	88	-	88	-
Control Room Futures Project	1,125	-	-	1,125
CT Irrecoverable Deficits	245	-	245	-
Digital Trans Strategy	100	62	100	-
Environmental Strategy	148	7	69	79
ESMCP (reserve funding)	480	-	-	480
ESMCP Home Office Grant	570	-	-	570
Estate Conditional Survey	60	18	51	9
Finance System Replacement	459	150	458	2
Fire Cover Review	40	14	14	27
Grenfell Infrastructure grant	26	-	26	-
Haz Mat Det and ID Equip	17	15	16	2

DSFRS Reserves in detail	Budget	Committed spend	Forecast spend	Balance remaining
ICT Managed Switch Replacement	55	-	-	55
Invest to Improve Reserve	944	81	381	563
Learn 2 Live	48	(3)	20	28
Livery and Blue Light fit out	15	-	15	-
Management of Risk Information	108	26	108	-
MDT Replacement	144	2	144	-
NNDR Additional Reliefs	334	-	-	334
Office 365 Project	27	19	27	-
Pensions Admin Grant c/f	112	10	30	82
Pensions Reserve	1,222	-	-	1,222
People Services System	204	76	213	(10)
Personal Misting Systems	7	1	3	4
PFI equalisation reserve	50	-	11	39
Prev Accred grant c/f	4	0	4	-
SharePoint Intranet	35	12	33	2
Temp accom for capital project	84	2	2	82
Vehicle Telematics	12	12	12	-
Website Comp and Comms Strat	3	-	-	3
	21,554	546	6,122	15,433

RESERVES POSITION BY EXPENSE CODE

DSFRS Reserves in detail	Committed spend £'000	Forecast spend £'000
Fire Protection Training Exter	6	10
External Trainer Hire	-	16
Principal Officers Salary	-	15
Principal Officer Salary NI	-	1
Principal Officer Salary Super	-	4
Admin/Manage Salary	70	300
Admin/Manage Overtime	(1)	-
Agency Staff Admin	27	65
Admin/Manage Salary NI	7	16
Admin/Manage Salary Superan	12	24
Unforseen Other Contractor	5	5
Standard Equipment	56	4,544
ICT Desktop Service	81	381
ICT Application Services (Oth)	197	532
ICT Infrastructure Service	35	35
Operational Equipment	14	14
ICT Sat Nav Serv/Vehicle track	12	12
ICT Mobile Telephony Service	14	14
External Prof Support/Advice	32	134
Other Miscellaneous Income	(8)	-
Non-Uniformed Training	1	1
Agencies/OLA Income	(16)	(16)
Livery	-	15
ICT Datacentre Service	2	-
	546	6,122