

REPORT REFERENCE NO.	RC/19/9
MEETING	RESOURCES COMMITTEE
DATE OF MEETING	15 MAY 2019
SUBJECT OF REPORT	PROVISIONAL FINANCIAL OUTTURN 2018-19
LEAD OFFICER	Director of Finance (Treasurer)
RECOMMENDATIONS	<p><i>(a) That the Authority be recommended to approve that the provisional underspend against the 2018-19 revenue budget of £1.892m be transferred to the Reserve for Capital Funding as outlined in paragraph 6.1 of this report;</i></p> <p><i>(b) That, subject to (a) above, the following be noted:</i></p> <p><i>(i) The draft position in respect of the 2018-19 Revenue and Capital Outturn position, as indicated in this report.</i></p> <p><i>(ii) That the underspend figure of £1.892m is after:</i></p> <ul style="list-style-type: none"> <i>A. Transfers in from Reserves of (£1.020m) relating to grants received in advance; and</i> <i>B. £0.095m for VEMA repairs, as agreed at previous Resources Committees;</i> <i>C. A transfer of £1.417m to the Reserve for Capital funding;</i> <i>D. A transfer of £0.918m to the Grants Unapplied Reserve as required under International Financial Reporting Standards (IFRS) relating to grants received during the financial year but not utilised;</i> <i>E. Additional provisions relating to pension liabilities of £0.028m;</i> <i>F. Budget pressures identified of £0.075 for upgrade to Wi-Fi infrastructure and £0.070m for personal fitting of respiratory protection masks.</i>
EXECUTIVE SUMMARY	<p>This report sets out the draft financial outturn position for 2018-19 against agreed financial targets.</p> <p>In particular, it provides a draft outturn spending position against the 2018-19 revenue budget with explanations of the major variations. Spending will be £1.892m below budget, (net of transfers to Earmarked reserves noted in this report) equivalent to 2.56% of the total budget.</p> <p>This saving is largely due to savings on staff costs made during the year, as vacancies have been held pending the Safer Together programme. Additional savings have been made on operational equipment arising from timing differences on capital projects which will now be funded from the 2019-20 revenue budget.</p> <p>Grant income and reimbursements have been significantly higher than budgeted with early payments being made by central government.</p>

	The figures included in this report are provisional at this stage, subject to external audit of the Accounts during July 2019.
RESOURCE IMPLICATIONS	As indicated in the report
EQUALITY RISKS AND BENEFITS ANALYSIS (ERBA)	The contents of this report are considered compatible with existing equalities and human rights legislation.
APPENDICES	<p>A. Provisional Revenue Outturn Position 2018-19.</p> <p>B. Summary of Reserve and Provision Balances at 31 March 2019</p>
LIST OF BACKGROUND PAPERS	None

1. INTRODUCTION

- 1.1 This report provides the Authority with the final outturn position (subject to audit) for revenue and capital spending for the financial year 2018-19, and makes recommendations as to how the underspend against the revenue budget is to be utilised. The report is in two parts. Section 1 deals with the revenue outturn position while Section 2 deals with the position in relation to capital spending.
- 1.2 The Authority is well aware of the difficult financial climate that local authorities are currently operating under as a result of cuts in government funding. In setting the 2019-20 revenue budget for the Authority in February 2019, consideration of the Medium Term Financial Plan (MTFP) recognised that further recurring savings will be required over the next five years to 2023-24 over above the savings already achieved by the implementation of the changes agreed as part of the 2013 Corporate Plan. Further details of savings requirements, forecast within the MTFP targets, are included at section 7 of this report.
- 1.3 Mindful of this difficult outlook the strategy adopted during the last financial year 2018-19 was to balance the budget using Revenue contribution to Capital whilst focussing on development of the Authority's strategy to improve the Service and release savings in the future. The Authority took a prudent approach to determining its staffing budget, planning for a 3% pay award for firefighters, which has yielded in year savings as the pay award was set at 2%. Budget monitoring reports submitted to meetings of the Resources Committee during the financial year have identified further in year savings and the provisional outturn figure for 2018-19, now included in this report, is for an under spend of £1.892, equivalent to 2.56% of the total budget
- 1.4 This is, of course, a welcome result and provides the opportunity to transfer this amount into Reserve balances to be utilised in the best possible way to assist future budget setting. However, this is a one-off saving and can therefore be used only once. It is not a sustainable solution to the Authority's forecast budget shortfalls. Members will recall that in setting a balanced budget in February 2018 for the previous financial year (2018-19), an amount of £2.000m has already been taken from the base budget as part of on-going revenue saving requirements.

2. SECTION 1 – REVENUE OUTTURN 2018-19

- 2.1 Total revenue spending in 2018-19 was £72.903m compared to an agreed budget of £73.871m, resulting in an underspend of £1.892m, equivalent to 2.56% of total budget. A summary of spending is shown in Table 1 overleaf and Appendix A provides a more detailed analysis of spending against individual budget heads.

TABLE 1 – SUMMARY OF REVENUE SPENDING 2018-19

	£m	£m	£m
Approved Budget			73.871
Gross Spending (Appendix A Line 28)	75.902		
Gross Income (Appendix A Line 34)	(5.478)		
Net Spending		70.424	
<u>PLUS Transfers to Earmarked Reserves</u>			
- Transfers to Reserves (Appendix A Line 35)	(0.780)		
- Capital Funding (Appendix A Line 36)	1.417		
- Grants Unapplied (Appendix A Line 37)	0.918		
Total Transfer to Earmarked Reserves (Appendix A Line 38)		1.555	
TOTAL NET SPENDING			71.979
NET UNDERSPEND			(1.892)

- 2.2 These figures are based upon the spending position at the end of March 2019 and whilst they provide a provisional financial performance for the year, are subject to final accounting adjustments and audit scrutiny for the year end.
- 2.3 The underspend is after several variances against budget as reported in Appendix A to this report but is mainly due to staff savings as outlined above; being lower than anticipated pay award and vacancy management.
- 2.4 Variances against other budget heads e.g. Uniformed staffing costs, Training Expenses and Capital Financing Costs are also reported. Explanations of the more significant variations from budget (over £50k variance) are explained below.

3. **VARIATION AGAINST BUDGET**

Wholetime Staff

- 3.1 Wholetime uniform staff – expenditure exceeded the budget of £28.551m by £0.347m – Temporary arrangements to support the On-call system have been in place throughout the year and resulted in total costs of £0.824m and £0.211m on Community Firefighters. Also included in this amount is a year-end provision of £0.028m towards potential back pay of pensions on allowances. Some of these issues will persist in to 2019-20 until full implementation of a risk based service delivery model and will be closely monitored by officers.

On-Call Firefighters

- 3.2 On-Call firefighters – this budget line is underspent by £0.654m against budget. Lower than average activity in the final quarter of the year along with the actual pay award being lower than budgeted has contributed to savings in this area. As outlined above, alternative models are being utilised to cover vacancies in the on-call model which are paid from different budget lines. The revised service delivery model will seek to address this.

Non-Uniformed Staff

- 3.3 Support Staffing costs were £0.140m lower than budgeted. This is mostly due to vacancies being held during the year.

Training Expenses

- 3.4 Training Expenses – Underspend of £0.157m which has resulted from savings in numerous departments; professional training in support and administration departments is £0.050k under spent and the Training Academy is showing savings of £0.062m following a review of resourcing resulting and greater use of internal instructors.

Running Costs and Insurances

- 3.5 Fleet running costs and insurances are £0.105m over spent against budget of £1.194m following an increase in fuel costs and spare parts to maintain the ageing fleet. Significant Capital expenditure is anticipated in refreshing the operational fleet over the medium term financial plan and therefore this should be a temporary issue.

Travel & Subsistence

- 3.6 Savings of £0.085m have been achieved service wide on these budget lines, in part due to a review by the fleet department of use of service vehicles against hire cars.

Equipment and Furniture

- 3.7 Equipment & Furniture – An outturn position of £2.728m against a budget of £3.022m – savings of £0.294m. Savings have been achieved of £0.037m on Breathing Apparatus maintenance, as new sets are being introduced in May 2019. Operational Equipment is underspent by £0.205m, of which timing differences of £0.102m have arisen from the delayed introduction of Incident Support Units (capital project slowed awaiting the Service Delivery Model), whereby the equipment for these appliances will not be purchased until the vehicles are delivered.

Hydrants

- 3.8 Due to vacancies in the Hydrants team, fewer routine checks and repairs have been completed than planned during the year, resulting in an under spend of £0.060m.

Communications

- 3.9 Savings against budget of £0.069m. The saving is due to slippage on a scheme to upgrade Wi-Fi infrastructure which will now be delivered in 2019-20 and is subject to an earmarked reserve request.

Printing, Stationery and Office Expenses

- 3.10 Savings of £0.093m are spread across multiple departments, most significantly £0.020m on printing, £0.017m on subscriptions and £0.017m on consultation fees.

Support Services Contracts

- 3.11 The over spend of £0.079m on support services contracts has arisen from several legal and employment cases which have exceeded budget by £0.043m and £0.089m respectively. This has been partially offset by savings on contributions to billing authorities' council tax reduction schemes of £0.025m.

Revenue contribution to Capital Spending

- 3.12 Revenue Contribution to Capital – savings of £1.417m against budget. The full budget is still required in order to deliver planned projects in the future. The variance is due to timing differences per Section 2 of this report and is subject to transfer to the earmarked reserve for Capital.

Investment Income

- 3.13 Investment income – has returned £0.144m greater than the budget of £0.201m. Due to timing differences within the Capital scheme, we have larger balances to invest which, when combined with strong yield performance has resulted in a greater return than budgeted.

Grants and Re-imbursements

- 3.14 Grants and Reimbursements, £1.704m greater than budget and as a result of central government funding being sent in advance of need. There have been significant movements on this budget line throughout 2018-19 and therefore a summary is shown in the table below.

Item	£m
Opening budget	2.600
Airwave received in advance	0.918
Business Rates reconciliation for 2017-18	0.249
Levy Account Surplus	0.240
Secondments e.g. Chief Fire Officer	0.091
Hinkley Point income applied from prior year	0.128
Learn to Live	0.030
Reimbursement of Legal costs	0.028
Other minor variations	0.020
Outturn position	4.304

As above, officers were notified during the year that the Authority would receive its 2019-200 grant for Airwave early and therefore a transfer to reserves of £0.918m is requested.

4. DIRECT REVENUE CONTRIBUTIONS TO CAPITAL

- 4.1 Appendix A reflects that savings of £1.417m on Revenue Contribution to Capital arising in year are transferred directly to Earmarked reserves, made up timing differences in the Capital Programme. The funding is still required and will be transferred to the Capital Funding Reserve.

5. CONTRIBUTION TO EARMARKED RESERVES

- 5.1 A summary of predicted balances on Reserves and Provisions is shown in Appendix B to this report. These figures include those proposed transfers to Earmarked Reserves and provision outlined in this report and referenced in Appendix B which are recommended for approval:

- a. **Budgeted Transfers to Reserves (£1.020m)** - Transfers for Airwave £0.890m and National Resilience £0.130m grants received in advance were included in the budget for 2019-20 as transfers in from reserves.

b. **VEMA repairs (£0.095 m)** – a transfer of £0.095m is required for VEMA repairs as agreed by a previous Resources Committee. It should be noted that this is £0.005m less than originally requested due to successful cost negotiation.

c. **Capital Funding (£1.417 m)** – as outlined in Paragraph 4.1 above, the balance of funding which was included in the Revenue budget for Capital funding is to be transferred to the Earmarked Reserve.

d. **Grants Unapplied (£0.918m)** - under International Financial Reporting Standards (IFRS) accounting arrangements, any unused grants at the year-end, which are not subject to repayment, are to be identified and carried forward to 2019-20 via an Earmarked reserve. There was one such grant which has been received which was not included in the budget: An amount has been received from the Home Office which relates to the Airwave communications system.

e. **Provisions (£0.028m)** - As detailed in paragraph 3.1 of this report, a further enhancement to the Provision for Firefighters pension scheme is recommended for the Pensionable Allowances 2018-19 element of £0.028m.

f. **Budget Pressures (£0.145m)**- Budget pressures identified of £0.075 for upgrade to Wi-Fi infrastructure and £0.070m for personal fitting of respiratory protection masks

6. PROPOSALS FOR UTILISATION OF THE UNDERSPEND

6.1 The Authority is asked to approve the recommendation that the underspend figure of £1.892m be used to fund a further transfer into the Capital Reserve to support its strategy to reduce reliance on borrowing and improve long term financial sustainability.

6.2 A summary position of Reserves and Provisions as at 31 March 2019, including the recommendations included in this report, is included as Appendix B to this report.

Provisions

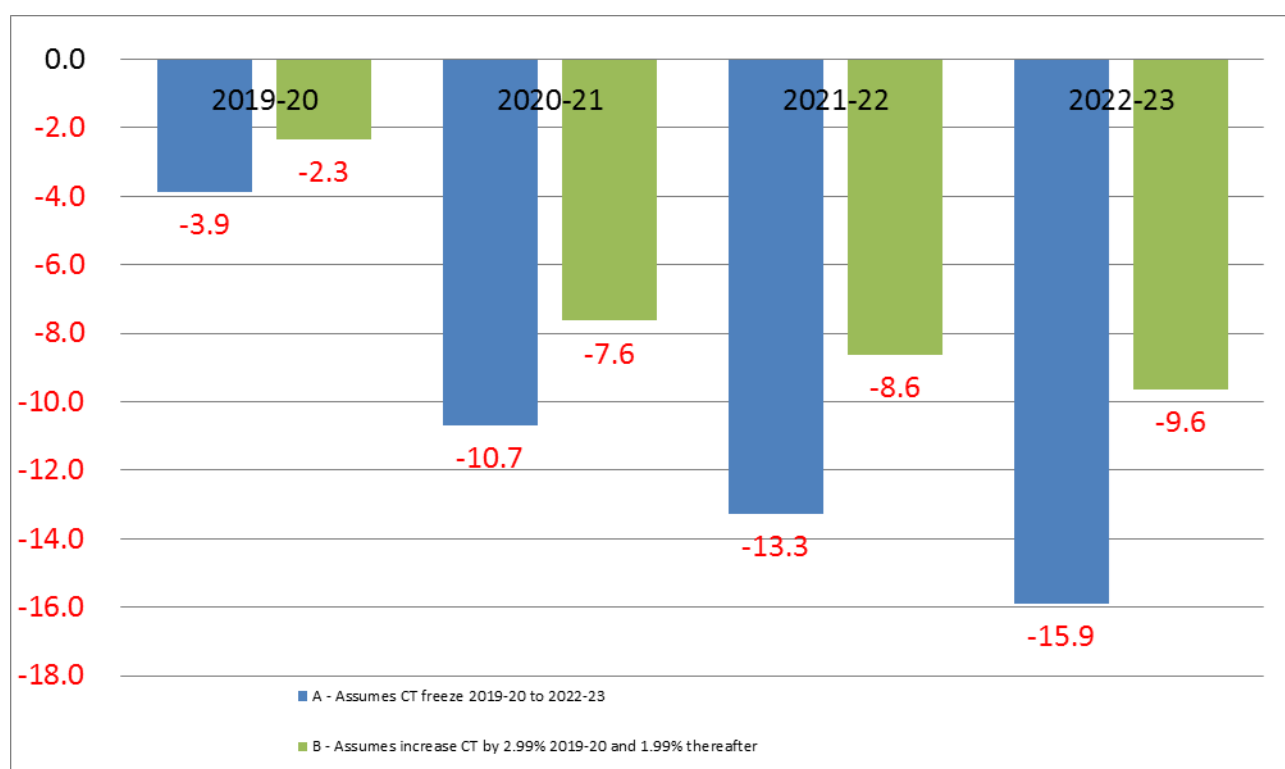
6.3 Included in Appendix B is a summary of the Provision balances as at 31 March 2019. As part of the year-end process the Authority is required to review the adequacy of Provision balances and consider whether any changes during the year require additional amounts to be set aside. As a result of the most recent review it has been assessed that an additional charge of £0.028m should be set aside in Provisions.

7. IMPACT TO MEDIUM TERM FINANCIAL PLANNING

7.1 The Authority is well aware of the difficult financial climate currently being faced by local authorities as a result of significant reductions in government funding. Following acceptance by the government, of an Efficiency Plan the Authority has received a four-year settlement to 2019-20. The grant has reduced by £7.5m over that period and the future funding position is uncertain. This means that the Medium Term Financial Plan (MTFP) needs to be planning for the significant reductions beyond 2019-20.

7.2 So far, the Authority has responded well, since 2011 a total of £18.5m of recurring efficiency savings have been identified and used to enable balanced budgets to have been set, including an amount of £2.3m in setting the budget for 2019-20. However the MTFP forecasts that a minimum of £7.3m of on-going savings will be required over the next three years to 2022-23 (if Council Tax is increased).

CHART 1 – SUMMARY OF SAVINGS REQUIRED TO 2022-23



7.3 As reported earlier the budget proposals included in the Corporate Plan agreed by the Authority in 2013 have now been fully implemented delivering total on-going savings of £6.8m.

7.4 The recommendation in this report, to provide a one-off contribution to the Capital Reserve of £1.892m, will enable the Authority to better respond to future austerity measures by reducing borrowing and providing a more sustainable model for capital funding in the future. Devon and Somerset faces unique pressures on its capital programme due to having the highest number of appliances and stations outside of London. The Capital Strategy published in February 2019 showed the need to sustain fleet and buildings and highlighted the potential funding gap of £20m over a five year period. Utilising the underspend to fund capital will reduce the gap to £18m.

8. **SUMMARY OF REVENUE SPENDING**

8.1 Budget monitoring reports considered during the financial year have shown in year savings across several budget lines and particularly staff costs. It is pleasing therefore that the strategy of retaining in year savings has resulted in a final underspend position of £1.892m. This report makes proposals as to how this underspend can best be utilised and the Authority is invited to consider these with a view to approving the proposals.

9 **SECTION 2 – CAPITAL OUTTURN 2018-19**

- 9.1 The 2018-19 capital programme was originally set at £10.3m at the budget setting meeting held in February 2018. This programme figure has reduced during the financial year to £6.4m, as a result of timing differences in spending from the previous year and revisions to the capital spending plan. As has been reported to the Resources Committee during the year, whilst these changes represent a change in the 2018-19 programme they do not represent any increase to the previously agreed borrowing requirement.
- 9.2 Table 2 below provides a summary of the provisional outturn position against the agreed 2018-19 capital programme. Against a final capital programme of £6.423m, capital spending in year was £2.878m, resulting in unspent programme of £3.545m, of which £3.267m relates to timing delays to be carried forward to 2019-20, and £0.278m of savings.

TABLE 2 – SUMMARY OF CAPITAL SPENDING IN 2018-19

PROJECT	2018/19 £000 Revised Budget	2018/19 £000 Forecast Outturn	2018/19 £000 Timing Differences	2018/19 £000 Re- scheduling/ Savings
Estate Development				
Site re/new build	200	83	(117)	0
Improvements & structural maintenance	3,113	838	(2,006)	(269)
Estates Sub Total	3,313	921	(2,123)	(269)
Fleet & Equipment				
Appliance replacement	2,129	1,585	(610)	66
Community Fire Safety	0	0	0	0
Specialist Operational Vehicles	125	0	(125)	0
Equipment	583	298	(187)	(98)
ICT Department	227	74	(176)	23
Water Rescue Boats	46	0	(46)	0
Fleet & Equipment Sub Total	3,110	1,957	(1,144)	(9)
Overall Capital Totals	6,423	2,878	(3,267)	(278)

Capital Spending 2019-20

- 9.3 This Authority has a three year rolling capital programme, reviewed annually. This reflects changes in circumstances within individual projects and slippage that will occur from time to time. This has particularly been the case in relation to the appliance replacement programme and some Estates projects. Those projects that have moved into 2019-20 will be reassessed and any potential savings identified.

- 9.4 Slippage in Estates projects relates to: Brixham (£0.117m); wash-down improvements (environmental protection) on various sites (£0.083m); station security (£0.060m); Cullompton (£0.234m); Camels Head ship structure (£0.455m); Camels Head (£0.429m); Chagford (£0.023m); Crownhill (£0.096m); Plympton (£0.020m); Plymstock (£0.020m); Wellington (£0.246m); SHQ security (£0.150m); SHQ buildings (£0.200m).
- 9.5 Slippage in Fleet & Equipment and ICT projects relates to: Incident Support Units (£0.210m); 4x4 replacements (£0.400m); Water bowser (£0.125m); LRP RTC upgrade (£0.187m); SQL server (£0.176m); Water Rescue Boats (£0.046m).

10. **FINANCING THE 2018-19 CAPITAL PROGRAMME**

- 10.1 Table 3 overleaf provides an analysis of how the 2018-19 capital spending of £2.878m is to be financed.

TABLE 3 – SUMMARY OF CAPITAL FINANCING IN 2018-19

	Actual Financing Required £m
<u>Application of existing borrowing</u>	1.911
<u>Other financing sources:</u>	
Revenue contribution to capital	0.667
Red One contribution to capital	0.300
<u>Sub-total – Direct revenue funding/earmarked reserve</u>	1.892
<u>Total Financing</u>	2.878

Borrowing

- 10.2 The amount of external borrowing at the beginning of the financial year stood at £25.631m. No new borrowing was taken out during the year and an amount of £0.093m has been repaid, resulting in an overall reduction of external borrowing to £25.537m as at 31 March 2019. This level of borrowing is well below the agreed maximum borrowing figure of £28.367m allowed under the Prudential Code.

11. **DRAFT PRUDENTIAL INDICATORS**

- 11.1 The prudential indicators at this time can only be regarded as provisional subject to the completion of the Statement of Accounts and resultant audit scrutiny.

Capital Expenditure

- 11.2 This prudential indicator reports actual capital spending for the year against the approved programme. Spending has proved to be £3.545m less than anticipated as a consequence of delays on progressing Estates & Fleet capital projects.

	£m
Approved Budget	6.423
Actual Expenditure	2.878
Variance	(3.545)

Capital Financing Requirement– External Borrowing

- 11.3 The Capital Financing Requirement (CFR) reflects the underlying need to borrow for capital purposes. Given that existing borrowing has been applied to the spending in 2018-19 the need to borrow to fund capital spending has remained static.

	£m
Approved CFR	25.538
Revised CFR (Based on Actual Spending)	25.538
Variance	0.000

Capital Financing Requirement– Other Long Term Liabilities

- 11.4 This Capital Financing Requirement (CFR) reports long term financing liabilities other than external borrowing, e.g. Private Finance Initiative (PFI) and Finance Leases, which under accounting rules are required to be reported alongside traditional borrowing liabilities.

	£m
Approved CFR	1.209
Revised CFR (Based on Actual Spending)	1.209
Variance	0.000

Authorised Limit and the Operational Boundary for External Debt

- 11.5 Actual external debt as at 31 March 2019 was £25.537m. This is within the revised authorised limit (absolute maximum borrowing approval) of £28.367m and the operational boundary of £27.029m.

Ratio of Financing Cost to Net Revenue Stream

- 11.6 This ratio aims to show the percentage of revenue resources which are applied to financing debt. The Authority's estimate was that 4.03% would be applied, a better ratio has been achieved as a result of strong investment returns.

	£m
Capital Financing Costs	3.178
Interest on Investments	(0.345)
Net Financing Costs	2.833
Net Revenue	73.871
Percentage	3.83%
Budgeted	4.03%
Variance	(0.20) bp

12. DETERMINATION OF CAPITAL FINANCE

- 12.1 The Authority is required to determine its use of capital finance as defined by capital control legislation. The following use of capital finance resources is proposed:
- That an amount of £1.911m of external borrowing from previous years be utilised to fund the Capital programme;
 - That an amount of £1.892m is capitalised and funded from revenue contributions to capital spending, either directly from the 2018-19 revenue budget or from balances in Earmarked Reserves.

13. RESERVES

- 13.1 A new requirement was introduced in 2018 under CIPFA guidance for the Fire Authority to publish a Reserves Strategy which outlines the intended use of reserves over the medium term financial period and this is included elsewhere on the agenda.
- 13.2 The Authority reserves position at the end as at 31 March 2019 is £38.870m, subject to approval of the recommendations in this report, the details of which are shown at Appendix B and in paragraph 5.1 above.

AMY WEBB

Director of Finance (Treasurer)

SUBJECTIVE ANALYSIS OF REVENUE SPENDING

DEVON & SOMERSET FIRE AND RESCUE AUTHORITY				
Line No		2018/19 Budget £000	Outturn £000	Projected Variance over/ (under) £000
	SPENDING			
	EMPLOYEE COSTS			
1	Wholetime uniform staff	28,348	28,694	347
2	On Call firefighters	12,596	11,942	(654)
3	Control room staff	1,447	1,419	(28)
4	Support staff	10,881	10,741	(140)
5	Training expenses	726	569	(157)
6	Fire Service Pensions recharge	2,703	2,665	(38)
		56,701	56,030	(672)
	PREMISES RELATED COSTS			
7	Repair and maintenance	1,136	1,165	30
8	Energy costs	573	548	(26)
9	Cleaning costs	458	457	(1)
10	Rent and rates	1,747	1,764	16
		3,914	3,933	19
	TRANSPORT RELATED COSTS			
11	Repair and maintenance	646	684	39
12	Running costs and insurances	1,194	1,299	105
13	Travel and subsistence	1,470	1,385	(85)
		3,310	3,368	58
	SUPPLIES AND SERVICES			
14	Equipment and furniture	3,022	2,728	(294)
16	Hydrants-installation and maintenance	190	129	(60)
17	Communications	2,325	2,255	(69)
18	Uniforms	644	655	11
19	Catering	65	60	(5)
20	External Fees and Services	144	142	(2)
21	Partnerships & regional collaborative projects	237	218	(19)
		6,625	6,188	(438)
	ESTABLISHMENT COSTS			
22	Printing, stationery and office expenses	906	813	(93)
23	Advertising	20	48	28
24	Insurances	356	349	(7)
		1,282	1,210	(72)
	PAYMENTS TO OTHER AUTHORITIES			
25	Support service contracts	669	748	79
		669	748	79
	CAPITAL FINANCING COSTS			
26	Capital charges	3,502	3,459	(43)
27	Revenue Contribution to Capital spending	2,384	967	(1,417)
		5,886	4,426	(1,461)
28	TOTAL SPENDING	78,387	75,902	(2,485)
	INCOME			
29	Treasury management investment income	(201)	(345)	(144)
30	Grants and Reimbursements	(2,600)	(4,304)	(1,704)
31	Other income	(777)	(810)	(33)
32	Internal Recharges	(18)	(19)	(1)
33	TOTAL INCOME	(3,596)	(5,478)	(1,882)
34	NET SPENDING	74,791	70,424	(4,367)
	TRANSFERS TO EARMARKED RESERVES			
35	Transfers to reserves	(920)	(780)	140
36	Transfer to Capital funding	0	1,417	1,417
37	Grants Unapplied	0	918	918
		(920)	1,555	2,475
36	NET SPENDING	73,871	71,979	(1,892)

APPENDIX B TO REPORT RC/19/9

SUMMARY OF RESERVES AND BALANCES AS AT 31 MARCH 2019

RESERVES AND PROVISIONS						
	Note	Balance as at 1 April 2018 £000	Approved Transfers £000	Proposed Transfers £000	Spending to Month 12 £000	Proposed Balance as at 31 March 2019 £000
RESERVES						
Earmarked reserves						
Grants unapplied from previous years	a/d	(1,376)	1,020	(918)	1,149	(1,145)
Invest to Improve		(6,424)	-	-	486	(5,937)
Budget Smoothing Reserve		(918)	(900)	-	-	(1,818)
Direct Funding to Capital	c	(16,647)	-	(3,309)	-	(19,956)
Projects, risks, & budget carry forwards						
PFI Equalisation		(295)	-	-	-	(295)
Emergency Services Mobile Communications Programme		(921)	-	-	(11)	(932)
Breathing Apparatus Replacement		(1,650)	-	-	201	(1,449)
Mobile Data Terminals Replacement		(800)	-	-	419	(381)
PPE & Uniform Refresh		(504)	-	-	16	(488)
Pension Liability reserve		(1,525)	900	-	164	(461)
National Procurement Project		(215)	-	-	124	(90)
Budget Carry Forwards		(598)	-	-	235	(363)
Commercial Services		(72)	-	-	72	-
Upgrade Wi-Fi & Internet Connection	f	-	-	(75)	-	(75)
Respiratory Protection Masks - Personal Fit	f	-	-	(70)	-	(70)
Vema Outriggers	b	-	(95)	-	-	(95)
Total earmarked reserves		(31,944)	925	(4,372)	2,855	(33,556)
General reserve						
General Fund balance		(5,315)	-	-	-	(5,315)
Percentage of general reserve compared to net budget						7.19%
TOTAL RESERVE BALANCES		(37,259)				(38,870)
PROVISIONS						
Doubtful Debt		(50)	(600)	-	-	(650)
Fire fighters pension schemes	e	(754)	-	(28)	23	(759)

The notes in this table refer to Paragraph 5.1 outlining the transfers to reserves and provisions