

REPORT REFERENCE NO.	DSFRA/19/16
MEETING	DEVON & SOMERSET FIRE & RESCUE AUTHORITY
DATE OF MEETING	8 NOVEMBER 2019
SUBJECT OF REPORT	BUDGET VIREMENT REQUEST
LEAD OFFICER	Director of Finance and Resourcing (Treasurer)
RECOMMENDATIONS	<i>That the budget transfers shown in Table 1 of this report be approved.</i>
EXECUTIVE SUMMARY	The Authority's Financial Regulations require full Authority approval for any virement (movement of budget) in excess of £1m between Subjective headings (cost codes). Approval is now sought for the virements identified in table 1 to align pay budgets to the revised operating model and the restructure of the Training Academy.
RESOURCE IMPLICATIONS	As indicated in the report.
EQUALITY IMPACT ASSESSMENT	An initial assessment has not identified any equality issues emanating from this report.
APPENDICES	None.
LIST OF BACKGROUND PAPERS	None.

1. INTRODUCTION

- 1.1. The Authority's financial regulations outline the approvals process for movement of budgets between expense code and cost code headings. The committee structure would usually allow for budget virements to be considered by the Resources Committee in order to make a recommendation to the full Authority meeting. Due to timetabling of meetings and the need to make expenditure within the new cost centre headings, the virements proposed below are being brought directly to the Fire Authority meeting on 8 November 2019. The chair of the Resources Committee has been consulted accordingly.
- 1.2. At its budget meeting on 19 February 2019, the Authority approved implementation of a new Service delivery managerial structure (Minute DSFRA/43 refers) which released £0.850m to fund investment in prevention and protection. The first virement identified in Table 1 below moves pay budgets between cost centres to the revised structure but won't change the objective (expense code) allocations.
- 1.3. The second virement relates to a revised structure at the Training Academy. This will enable the Academy to deliver the Training for Competency (T4C) model, moving from the traditional 'School' structure to a model focussed on providing a localised, risk based approach to training delivery. The new structure will also provide greater support to Service instructors by providing more time for training delivery, course preparation and continuous professional development (CPD). Again, this is a virement between cost centres and not a change of expenditure.

TABLE 1 – BUDGET TRANSFERS

Line Ref	Description	Debit £m	Credit £m
	To align Wholetime Uniformed Staff pay to align to the revised Service Delivery operating model.		
1	Increase Wholetime budget (Cost Code changes only)	5.100	
	Decrease Wholetime budget (Cost Code changes only)		(5.100)
4	Increase Non-uniformed budget (Cost Code changes only)	1.919	
	Decrease Non-uniformed budget (Cost Code changes only)		(1.919)
	To align Wholetime Uniformed Staff pay to align to the revised Training Academy delivery model.		
1	Increase Wholetime budget (Cost Code changes only)	3.400	
	Decrease Wholetime budget (Cost Code changes only)		(3.400)
		7.019	(7.019)

2. CONCLUSION

- 2.1. The Authority is asked to approve, in accordance with Financial Regulations, the virements identified in Table 1 above.

**AMY WEBB
Director of Finance (Treasurer)**