

REPORT REFERENCE NO.	RC/22/13
MEETING	RESOURCES COMMITTEE
DATE OF MEETING	5 SEPTEMBER 2022
SUBJECT OF REPORT	FINANCIAL PERFORMANCE REPORT 2022-23 – QUARTER 1
LEAD OFFICER	Director of Finance, People & Estates (Treasurer)
RECOMMENDATION	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	<p>This report outlines first 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 £1.259m more than budget, an overspend of 1.63% of total budget.</p> <p>spending controls were implemented in July 2022 (outlined within this paper). In response to this forecasted overspend, rising inflation and likely above budgeted pay awards (i.e. >2%),</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 first quarterly financial monitoring report for the current financial year, based upon the position as at the end of June 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 1	Previous Quarter	Quarter 1 %	Previous Quarter %
Revenue Targets						
1	Spending within agreed revenue budget	£77.289m	£78.548m	n/a	1.63%	n/a
2	General Reserve Balance as % of total budget (minimum)	5.00%	5.24%	n/a	(0.24)bp*	n/a
Capital Targets						
3	Spending within agreed capital budget	£8.580m	£8.674m	n/a	1.45%	(0.00%)
4	External Borrowing within Prudential Indicator limit	£25.765m	£24.757m	n/a	(3.91%)	(0.00%)
5	Debt Ratio (debt charges over total revenue budget)	5.00%	3.63%	n/a	(1.37)bp*	(0.00)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 3	Projected Outturn	Projected Variance over/ (under)	
	£'000	£'000	£'000	£'000	£'000	
Employee Costs						
1	Wholetime	33,137	8,254	8,061	33,322	185
2	On-Call	18,463	4,283	3,531	19,321	859
3	Fire Control	1,529	377	361	1,524	(4)
4	Professional & Technical	15,831	3,951	3,785	15,885	54
5	Training	1,053	263	602	961	(92)
6	Fire Service Pension costs	2,358	769	583	2,374	16
		72,369	17,896	16,923	73,387	1,018
Premises						
7	Repair and maintenance	1,051	263	662	1,052	2
8	Energy costs	711	121	116	718	7
9	Cleaning costs	572	143	408	585	14
10	Rent and rates	1,933	568	1,778	1,972	40
		4,265	1,094	2,963	4,328	62
Transport						
11	Repair and maintenance	889	222	103	729	(160)
12	Running costs and insurances	1,253	616	472	1,303	50
13	Travel and subsistence	1,396	263	400	1,357	(40)
		3,538	1,101	974	3,389	(149)
Supplies & Services						
14	Equipment and furniture	3,836	959	1,065	3,866	30
15	Hydrants-installation and main	96	24	45	150	54
16	Communications Equipment	2,447	612	1,680	2,734	286
17	Protective Clothing	568	142	114	571	3
18	External Fees and Services	157	39	21	136	(21)
19	Partnerships & regional collab	380	95	121	381	1
20	Catering	125	31	28	120	(5)
		7,608	1,902	3,074	7,958	350
Establishment Costs						
21	Printing, stationery and office €	268	107	53	265	(4)
22	Advertising including Communi	31	8	24	31	0
23	Insurances	447	444	263	443	(3)
		746	559	340	738	(7)
Payments to Other Authorities						
24	Support service contracts	818	167	152	960	143
		818	167	152	960	143
Capital Financing						
25	Loan Charges & Lease rentals	3,223	-	(69)	3,135	(88)
26	Revenue Contribution to Capita	1,200	-	-	1,200	-
		4,423	-	(69)	4,335	(88)
Income						
28	Investment Income	(103)	(26)	(495)	(219)	(116)
29	Grants and reimbursements	(10,690)	(2,672)	(3,807)	(10,749)	(59)
30	Other income	(1,474)	(369)	(108)	(1,316)	159
		(12,267)	(3,067)	(4,409)	(12,283)	(17)
Reserves						
32	Transfer to/(from) Earmarked I	(4,212)	(1,053)	-	(4,212)	(0)
		(4,212)	(1,053)	-	(4,212)	(0)
	Staff savings from leavers	-	-	-	(52)	(52)
	NET SPENDING	77,289	18,600	19,948	78,548	1,259

- 2.2. This table indicates that spending by the year end will be £78.548m, representing a predicted overspend of £1.259m equivalent to 1.63% of the total budget. It should be noted that 'Spending to month 3' 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 June 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., retained 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.

3. NARRATIVE ON VARIANCES AGAINST BUDGET (>£0.050M)

Wholetime Pay – overspend of £0.185m

- 3.1. This overspend is mainly driven by the additional 12 new firefighter recruits which joined the Service in May 2022.
- 3.2. In line with previous budgets, specific funding provision was not allocated for the 12-week period of training as underspends across other budget lines have historically been sufficient to off-set this additional cost. However, the weakness of this budgeting assumption is now better understood given the underlying need to maintain availability, either through a full staffing complement or overtime. In future budgets, the Authority will be asked to approve allocated funding for this period of recruit training.
- 3.3. Accurately planning future workforce needs has presented additional challenges due to the impact of the pause in processing immediate detriment pension cases. As such, while 37 employees are eligible to retire under the legacy pension schemes by year-end without significant benefit reduction, the Service anticipates that many will delay their decision making until the Government have provided further clarity (including the impact of taxation) in October 2023. In light of this uncertainty, the Service will have returned some operational staff back to Service Delivery so the need to run the planned course in September 2022 has been deferred until April 2023. No assumption of staff retiring has been reflected within forecasts (beyond the two which have already given notice) and, as such, it is likely that this overspend will reduce.
- 3.4. A review has been undertaken of how the 'crewing pool' is resourced and changes proposed which will see 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. It is expected that this change will see a reduction of £0.128m for the remainder of this year with future year savings estimated at £0.220m per year. This has not yet been reflected within current forecasts.

3.5. Uncertainty remains over this years' pay awards and negotiations with unions and employer representatives continue. Budgeting assumptions have allowed for a 2% pay increase, 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. A request to the Home Office to fund any such settlement has been made but, at this stage, no commitment to do so has been forthcoming.

3.6. Should additional funding not be provided, the Service will have very few options to remain within budget other than making a call on reserves.

On-Call Pay – overspend of £0.859m.

3.7. Throughout the course of Q1, it became apparent that the budgeting assumptions regarding pension costs, national insurance and holiday pay relating to payment for available (P4A) were incorrect. This under-provision has led to the forecasted overspend.

3.8. Efficiency measures as part of the wider efforts to reduce spend will likely see this forecasted position reduce e.g. a review of the Service's practice of bringing in on-call crews to maintain cover at wholetime stations in situations where the wholetime crew is likely to be at an incident for longer than 30 minutes or have mobilised a special appliance has had minimal impact on enhancing the ability to respond to incidents. As such, from 1 August 2022, this practice has been discontinued. The Service expects this change to see a reduction of £0.150m for the remainder of this year with future year savings estimated at £0.200m per year. This has not yet been reflected within current forecasts.

3.9. While further efficiency measures are being developed, the uncertainty around pay negotiations (as outlined in para 3.5 above) - coupled with the under provision of budget – means that it is likely that the pay budget will be overspent by year-end. That said, on-call remains a strategic priority for the Service and the Executive Board will seek to deprioritise spending in other areas to compensate for this overspend.

Professional & Technical Staff – overspend of £0.054m

3.10. Increases in staffing costs for HR (£0.095m) and the Network Fire Services Partnership (NFSP) of (£0.035m) have contributed towards this overspend. Most of this is, though, off-set by income. Underspends within various Departments have helped reduce the overspend to the projected level. Resourcing controls were implemented in July 2022 which now require the Executive Board to approve all recruitments deemed critical to the Service Delivery strategy. These measures will see further reductions to this forecasted overspend. Uncertainty remains, however, over the outcome of on-going pay negotiations. If the proposed offer of a flat £1,925 annual increase is accepted, the Service will incur an additional £0.450m.

Training – underspend of £0.092m

- 3.11. 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 a saving of over £0.060m when compared against period 2.

Transport repair and Maintenance – underspend of £0.160m

- 3.12. 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 £0.116m coupled with a saving on livery of £0.025m. Spending controls will also likely see further reductions in this area.

Hydrants-installation and maintenance – overspend of £0.054m

- 3.13. The budget allocation was reduced based on historical spend over the previous financial year. The forecast reflects the year-end position as the water companies are starting to catch-up on invoicing.

Communications Equipment - overspend of £0.286m

- 3.14. Airwave costs have increased by an average of almost 9.5% (the budget was for 1.47%) which has increased the costs by £0.118m. Previously, the expenditure for Airwave has been matched with a corresponding grant to cover the costs. However, the Service was notified in June that the Firelink grant was being phased out over 5 years starting from 2022/23. As such, not only have the costs increased but, the grant has reduced (paragraph 3.17 below refers). An overspend of £0.156m is also forecasted relating to alerter transmitters that were delayed in 2021/22 and will now hit the current year budget. While a capital to revenue reserve transfer was made when setting the overall Service budget, as a result of an oversight the budget provision was never allocated to the Digital Services team.

Support Service Contracts – an overspend of £0.143m

- 3.15. This overspend is primarily driven by costs associated with occupational health (OH) (£0.156m) Efforts are underway by the People Services team to constrain spend by ensuring that suppliers and staff understand that the Service limits OH services (physio/ counselling etc.) to 8 sessions per year.

Investment Income – an over-recovery of £0.116m

- 3.16. Greater than anticipated returns are being achieved following the increase in the bank base rates over the last few months. This has resulted in a projected increase in the amount of interest earned from those investments. With a further rise in interest rates likely to occur, this over-recovery is expected to increase.

Grants and reimbursements – over-recovery of £0.059m

- 3.17. An additional grant of £0.294m for Protection Uplift has been received during this year of which wasn't expected. However, as indicated in paragraph 3.14 above, the Firelink grant allocation has been unexpectedly reduced by 20% - £0.189m, which has off-set some of the gains from the Protection Uplift grant.

Other income – under-recovery of £0.159m

- 3.18. This under-recovery has mainly been driven by loss of income in the amount of £0.323m 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. Additionally, there was a further loss of incentive payment from Government of £0.131m due to the Service recruiting significantly less firefighter apprentices than originally expected. This loss of income has been partially offset by the receipt of additional income from SWAST of £0.220m related to our continued support for Operation Bradewood. Finally, we have benefited from an unexpected return from Fire and Rescue Insurance Company (FRIC) totalling £0.037m and additional training income of £0.020 generated by USAR (Station 60).

4. RESERVES AND PROVISIONS

- 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.

- 4.4. A summary of predicted balances on Reserves and Provisions is shown in Table 3 below.

Table 3 – Forecast Reserves and Provision Balances

RESERVES AND PROVISIONS						
	Balance as	Approved	Proposed	Spending so	Forecast	Proposed
	at 1 April	Transfers	Transfers	far	Outturn	Balance as at
	2022	£'000	£'000	£'000	2022/23	31 March
	£'000	£'000	£'000	£'000	£'000	2023
						£'000
RESERVES						
Earmarked reserves						
Grants unapplied from previous years	(1,338)	-	-	109	2,032	695
Invest to Improve	(2,869)	-	-	625	2,036	(833)
Budget Smoothing Reserve	(1,831)	-	-	-	762	(1,069)
Direct Funding to Capital	(19,032)	-	-	(10)	6,705	(12,327)
Projects, risks, & budget carry forwards	-	-	-	-	-	-
PFI Equalisation	(50)	-	-	-	-	(50)
Emergency Services Mobile Communications Programme	(1,301)	-	-	23	93	(1,208)
Breathing Apparatus Replacement	-	-	-	-	-	-
Mobile Data Terminals Replacement	(168)	-	-	24	64	(104)
Pension Liability reserve	(1,223)	-	-	1	1	(1,222)
Budget Carry Forwards	(1,633)	-	-	130	1,555	(78)
Environmental Strategy	(268)	-	-	10	78	(190)
Uncategorised	-	-	-	-	-	-
MTA Action Plan	(151)	-	-	4	151	0
Total earmarked reserves	(29,864)	-	-	917	13,479	(16,385)
General reserve						
General Fund (non Earmarked) Balance	(4,050)	-	-	-	-	(4,050)
Percentage of general reserve compared to net budget						5.2%
TOTAL RESERVE BALANCES	(33,914)	-	-	917	13,479	(20,435)
PROVISIONS						
Doubtful Debt	(55)	-	-	-	-	(55)

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 1, the Service is forecasting to overspend of £0.094m – which includes an optimism bias built in to allow for some timing differences. This overspend is within the authorisation limits delegated to the Treasurer. In the Estates department, £0.094m of additional funding has been identified to complete the rebuild of Plymstock Fire Station, the project commenced in October 2020.

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	787	145	0	94
Improvements & structural maintenance	3,957	3,957	180	0	0
Estates Sub Total	4,650	4,744	325	0	94
Fleet & Equipment					
Appliance replacement	4,593	4,233	0	(360)	0
Specialist Operational Vehicles	820	420	0	(400)	0
ICT Department	317	317	0	0	0
Fleet & Equipment Sub Total	5,730	4,970	0	(760)	0
Estates Optimism bias	(800)	(800)	0	0	0
Fleet Optimism bias	(1,000)	(240)	0	760	0
Optimism bias Sub Total	(1,800)	(1,040)	0	760	0
Overall Capital Totals	8,580	8,674	325	0	94
Programme funding					
Earmarked Reserves:	5,715	5,478	0	0	(237)
Revenue funds:	1,500	1,831	11	0	331
Borrowing - internal	1,365	1,365	0	0	0
Total Funding	8,580	8,674	11	0	94

Prudential Indicators (including Treasury Management)

5.3

Total external borrowing with the Public Works Loan Board (PWLB) as at 30 June 2022 stands at £24.757m 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 0.73% which under performs the SONIA 3 Month return (industry benchmark) by 0.16%. It is forecast that investment returns from short-term deposits will over-achieve the budgeted figure by £0.116m 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 £0.970m. Table 5 below provides a summary of all debt outstanding as at 30 June 2022.
- 6.2. Of this figure, an amount of £0.467m was due from debtors relating to invoices that are more than 85 days old, equating to 48.1% of the total debt outstanding.

Table 5 – Outstanding Debt at End of Quarter

	Total Value £	%
Current (allowed 28 days in which to pay invoice)	316,128	33.0%
29-56 days	167,997	17.0%
57-84 days	19,351	2.0%
Over 85 days	466,706	48.0%
Total Debt Outstanding as at 30 June 2022	970,237	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	32	£464,225	A repayment plan for 2022-23 has been agreed with the subsidiary company and is reviewed each quarter.
Various	3	£2,481	Invoices with small 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/22/13

PRUDENTIAL INDICATORS 2022-23

Prudential Indicators and Treasury Management Indicators		Forecast Outturn £m	Target £m	Variance (favourable) /adverse £m
Capital Expenditure		8.674	8.580	0.094
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 31-3-20		1.050	1.050	
- Interest on proposed new debt in 2022-23		0.000	0.000	
Investment Income – full year		0.219	0.103	(0.116)
		Actual (30 June 2022) %	Target for quarter %	Variance (favourable) /adverse
Investment Return		0.73%	0.89%	0.16bp
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%			

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	56	-	56	-
Asset Management & Tracking	149	138	159	(10)
Attribute Based Response	33	-	9	24
Audit Assurance EMR	60	9	36	24
Budget Smoothing Reserve	0	-	762	(762)
Building Risk Rev Grant c/f	-	-	-	-
Capital Support from 2011/12	19,032	-	6,705	12,327
CLG USAR Grant	66	-	11	55
CRMP 2021	2	-	-	2
CT Irrecoverable Deficits	733	-	244	489
Digital Trans Strategy	843	438	843	0
Dignity At Work - HMICFRS	195	9	9	185
Environmental Strategy	0	10	78	(78)
ESMCP (reserve funding)	768	-	70	698
ESMCP Home Office Grant	533	23	23	510
Estate Conditional Survey	120	-	120	-
Future of Work	-	-	80	(80)
Grenfell Infrastructure grant	51	1	40	12
Haz Mat Det and ID Equip	17	-	18	(0)
Health and Safety Resource	99	46	92	7
HR Additional Resources	60	13	52	8
ICT Managed Switch Replacement	54	-	-	54
Information Governance FTC	36	8	30	6
Invest to Improve Reserve	1,334	-	801	532
Learn 2 Live	58	17	1	57
Livery and Blue Light fit out	15	-	-	15
Management of Risk Information	11	(15)	11	-
MDT Replacement	168	24	64	104
MRP Replacements	-	(1)	(1)	1
MTA Action Plan	151	4	151	(0)
NNDR Additional Reliefs	2,104	-	1,421	682
Office 365 Project	72	61	154	(82)
P4A Future Years Funding	204	-	540	(336)
Pay for availability	84	0	0	84
Pensions Admin Grant c/f	117	4	4	113
Pensions Reserve	1,223	1	1	1,222
People and Development	-	-	-	-
Performance Info System	230	-	-	230
Personal Misting Systems	50	0	50	(0)
PFI equalisation reserve	50	-	-	50
Prev Accred grant c/f	10	2	10	0
Prevention - Joint working Int	50	-	50	-
Protection uplift grant c/f	301	84	301	(0)
Bequest Axminster Gym Equip	-	(10)	0	(0)
SRT and WAH Equipment	20	6	20	(0)
Station Mobilising Equipment	380	-	380	-
Temp accom for capital project	130	(5)	7	123
Topsham Relocation	58	5	5	53
Vehicle Telematics	115	37	63	52
Website Comp and Comms Strat	20	7	7	13
	29,864	917	13,479	16,386

APPENDIX C TO REPORT RC/22/13

RESERVES DETAIL 2022/23 BY EXPENSE CODE

DSFRS Reserves in detail	Committed spend £'000	Forecast spend £'000
Fire Protection Training Exter	2	10
Academy Other Training	-	-
External Trainer Hire	11	30
Acquisition Courses	-	-
Principal Officers Salary	51	154
Principal Officer Salary NI	5	22
Principal Officer Salary Super	12	46
Retained Retainers Old	-	-
Retained Overtime Old	-	8
Retained Pre-Arranged O/T Old	-	-
Retained NI Old	-	2
Admin/Manage Salary	86	313
Admin/Manage Overtime	-	-
Agency Staff Surveyors	-	-
Agency Staff Admin	398	761
Admin/Manage Removal Expenses	-	-
Admin/Manage Stand-by Pmnts	-	-
Admin/Manage Salary NI	9	33
Admin/Manage Salary Superan	15	57
Unforseen Other Contractor	-	40
Cleaning Materials	-	-
Refuse Collection loc. sourced	-	-
Cleaning Contrct Main Contract	-	-
Rents - Non Building	9	9
Room Hire	-	-
Rents - Building/Station	(5)	7
Blue Light Fit-out and removal	-	-
Fuel (Petrol Etc)	-	-
Hired Transport	-	-
Casual Miles	-	-
Subsistence	-	-
Catering/Refreshments	(2)	3
Hotel Booking	-	1
Standard Equipment	155	1,718
Standard Equipment Other	-	-
Fitness Equipment	-	-
ICT Desktop Service	-	-
ICT Application Services (Oth)	(15)	1
ICT Infrastructure Service	46	707
ICT Mobile Data Terminal Servi	24	64
BA Equipment Purchase	-	-
BA Set Maintenance	-	-
Operational Equipment	4	151
Specialist Rescue Equipment	6	20
Water Equipment	-	-
Water Safety	-	-
Radiation/gas monitoring	-	-
First Aid	-	-
ICT Mobs Service Equipment	-	-
ICT Sat Nav Serv/Vehicle track	37	63
ICT Mobile Telephony Service	-	-
Uniforms Other	1	39
External Prof Support/Advice	42	95
Partnerships	1	51
Corporate Membership/Subscript	-	-
Printing/Stationery/Photocopy	-	-
Consultation Fees	-	-
Recruitment Advertising	-	-
Personnel Services	4	4
Capital Exp from Rev Account	-	5,461
Other Miscellaneous Income	(10)	-
Transfer to/from Reserves	-	3,575
ICT Network Service	23	23
Legal Services	1	1
Non-Uniformed Training	10	10
	920	13,479