

REPORT REFERENCE NO.	RC/22/17
MEETING	RESOURCES COMMITTEE
DATE OF MEETING	23 NOVEMBER 2022
SUBJECT OF REPORT	FINANCIAL PERFORMANCE REPORT 2022-23 – QUARTER 2
LEAD OFFICER	Director of Finance, People & Estates (Treasurer)
RECOMMENDATION	<i>That the report be noted.</i>
EXECUTIVE SUMMARY	<p>This report outlines second 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 £2.442m more than budget, an overspend of 3.16% 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.</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> <p>For ease of comparison, the reported quarter 1 position is shown alongside the figure in Table 2 to reflect the reduction in costs that the management interventions put in place early in the financial year have achieved.</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.
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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 September 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 2	Previous Quarter	Quarter 1 %	Previous Quarter %
Revenue Targets						
1	Spending within agreed revenue budget	£77.289m	£79.731m	£78.548m	3.16%	1.63%
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	£8.672m	£8.674m	1.07%	1.45%
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 Q2	Projected Outturn	Projected Variance over/ (under)	Movement Since Q1	
	£'000	£'000	£'000	£'000	£'000	£'000	
Employee Costs							
1	Wholetime	32,946	16,436	16,269	33,841	896	710
2	On-Call	18,381	8,327	8,835	20,257	1,876	1,017
3	Fire Control	1,513	752	737	1,568	55	59
4	Professional & Technical	15,808	7,898	7,494	15,962	154	100
5	Training	1,040	520	650	767	(273)	(181)
6	Fire Service Pension costs	2,358	1,311	1,381	2,487	129	114
		72,045	35,243	35,366	74,883	2,838	
Premises							
7	Repair and maintenance	1,051	525	781	1,055	4	3
8	Energy costs	711	299	238	1,046	335	328
9	Cleaning costs	572	286	440	551	(21)	(35)
10	Rent and rates	1,933	1,136	1,840	1,961	29	(11)
		4,265	2,246	3,298	4,613	347	
Transport							
11	Repair and maintenance	889	444	292	624	(265)	(105)
12	Running costs and insurances	1,253	810	734	1,393	140	90
13	Travel and subsistence	1,392	610	666	1,321	(71)	(32)
		3,534	1,864	1,692	3,338	(197)	
Supplies & Services							
14	Equipment and furniture	4,216	2,108	2,055	3,774	(442)	(473)
15	Hydrants-installation and maintenance	96	48	83	181	85	31
16	Communications Equipment	2,437	1,218	1,893	2,694	257	(29)
17	Protective Clothing	568	284	261	598	30	27
18	External Fees and Services	153	77	81	128	(25)	(4)
19	Partnerships & regional collaboration	380	190	140	368	(12)	(13)
20	Catering	88	44	48	80	(8)	(3)
		7,937	3,968	4,561	7,822	(115)	
Establishment Costs							
21	Printing, stationery and office expenditure	268	158	95	238	(30)	(26)
22	Advertising including Community	31	15	24	28	(3)	(3)
23	Insurances	447	445	263	462	15	18
		745	618	382	728	(17)	
Payments to Other Authorities							
24	Support service contracts	818	371	337	963	145	2
		818	371	337	963	145	
Capital Financing							
25	Loan Charges & Lease rentals	3,223	525	348	3,135	(88)	0
26	Revenue Contribution to Capital	1,200	-	-	1,200	-	-
		4,423	525	348	4,335	(88)	
Income							
28	Investment Income	(103)	(52)	(86)	(552)	(449)	(333)
29	Grants and reimbursements	(10,690)	(5,345)	(5,548)	(10,794)	(104)	(45)
30	Other income	(1,474)	(737)	(443)	(1,357)	117	(42)
		(12,267)	(6,133)	(6,077)	(12,703)	(436)	
Reserves							
32	Transfer to/(from) Earmarked Reserves	(4,212)	(2,106)	-	(4,212)	(0)	-
		(4,212)	(2,106)	-	(4,212)	(0)	
	Staff savings from leavers	-	-	-	(35)	(35)	17
	NET SPENDING	77,289	36,597	39,905	79,731	2,442	1,183

- 2.2. This table indicates that spending by the year end will be £79.731m, representing a predicted overspend of £2.442m equivalent to 3.1% of the total budget. It should be noted that 'Spending to Q2' 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 September 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 £0.896m

- 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 £0.150m 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 £0.250m less than the cost for 2021/22.

On-Call Pay – overspend of £1.876m

- 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% 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 £0.907m – the most notable one being a forecast underspend on the Pay for Availability pay lines of £0.585m.

Fire Control – overspend of £0.055m

- 3.7. Pre-arranged overtime is forecasted to overspend by £0.062m 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 (£0.027m).

Professional & Technical Staff – overspend of £0.154m

- 3.8. As a result of intervention of recruitment controls instigated by the Service in July of this year, as at Month 5 (August) the costs for this line were forecast to underspend by £0.164m.

- 3.9. However, this budget has now moved to a forecasted overspend position due to the inclusion of the pay-award of a flat rate of £1,925 for all 'green-book' employees totalling £0.452m which will be paid in November.

Training – underspend of £0.273m

- 3.10. 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 £0.180m when compared against quarter 1.

Fire Service Pension Costs – overspend of £0.129m

- 3.11. Unexpected ill-health retirements has moved this budget line into a forecasted overspend position.

Energy Costs – overspend of £0.335m

- 3.12. 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 prior month which reflects price increases in the wider market. Efforts are underway to encourage a reduction in energy consumption across the Service.

Transport repair and Maintenance – underspend of £0.265m

- 3.13. 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 £0.266m 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.

Running Costs and Insurances – overspend of £0.140m

- 3.14. An increase in vehicle fuel costs is expected to result in an overspend of £0.114m. Alongside this, a further overspend of £0.020m on insurance is expected.

Travel and Subsistence – underspend of £0.071m

- 3.15. Spending controls continue to drive down expenditure in this budget line which is leading to an expected underspend.

Equipment and Furniture – underspend of £0.442m

- 3.16. A large saving of £0.408m 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.

Hydrants-installation and maintenance – overspend of £0.085m

- 3.17. 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 £0.257m

- 3.18. 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 3.22 below refers). An overspend of £0.095m is also forecasted relating to alerter transmitters that were delayed in 2021/22 and will now hit the current year budget.

Support Service Contracts – an overspend of £0.145m

- 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 £0.130m based on the current consumption. An increase of £0.029m over the prior month has been reported due the Service joining the Devon Audit Partnership. However, this is partially offset by a reduction in the requirement for external personnel support (recruitment, access to work etc.)

Loan Charges & Lease Rentals – an underspend of £0.088m

- 3.20. Due to a relaxation in the implementation of a new Accounting Standard, there isn't a requirement to charge an element of leasing against loan charges. This has resulted in the forecasted underspend.

Investment Income – an over-recovery of £0.449m

- 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 2 Treasury Management performance Report however, this line is outperforming the budget by £0.442m.

Grants and reimbursements – over-recovery of £0.104m

- 3.22. 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 3.18 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 £0.117m

- 3.23. This under-recovery has mainly been driven by loss of income in the amount of £0.369m 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. 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 £0.205m related to our continued support for Operation Bradewood. Finally, we have benefited from an unexpected return from Fire and Rescue Insurance Company (FRIC) totalling £0.050m and additional training income of £0.042 generated by USAR (Stn 60).

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 £2.442m 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: £1.200m
 - iii. repurpose other ring-fenced reserves: £0.568m
- 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				Forecast Outturn 2022/23 £'000	Approved	Proposed
	at 1 April 2022 £'000	Approved Transfers £'000	Proposed Transfers £'000	Spending so far £'000		Balance as at 31 March 2023 £'000	Balance as at 31 March 2023 £'000
	RESERVES						
Earmarked reserves							
Grants unapplied from previous years	(3,093)	-	-	219	2,051	(1,042)	(1,042)
Invest to Improve	(2,619)	-	-	701	1,648	(971)	(403)
Budget Smoothing Reserve	(1,831)	-	-	-	1,156	(674)	-
Direct Funding to Capital	(19,032)	-	-	(10)	6,044	(12,988)	(11,788)
Projects, risks, & budget carry forwards	-	-	-	-	-	-	-
PFI Equalisation	(50)	-	-	-	-	(50)	(50)
Emergency Services Mobile Communications Programme	(1,301)	-	-	23	58	(1,243)	(1,243)
Breathing Apparatus Replacement	-	-	-	-	-	-	-
Mobile Data Terminals Replacement	(168)	-	-	24	64	(104)	(104)
Pension Liability reserve	(1,223)	-	-	140	140	(1,083)	(1,083)
Budget Carry Forwards	(1,878)	-	-	214	1,393	(485)	(485)
Environmental Strategy	(268)	-	-	24	72	(196)	(196)
Uncategorised	-	-	-	-	-	-	-
MTA Action Plan	(151)	-	-	8	71	(80)	(80)
Total earmarked reserves	(31,615)	-	-	1,344	12,698	(18,917)	(16,474)
General reserve							
General Fund (non Earmarked) Balance	(4,050)	-	-	-	-	(4,050)	(4,050)
Percentage of general reserve compared to net budget							5.5%
TOTAL RESERVE BALANCES	(35,665)	-	-	1,344	12,698	(22,967)	(20,524)
PROVISIONS							
Doubtful Debt	(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 provides a summary of anticipated expenditure for this financial year and demonstrates the funding requirements.

5.2. At the end of Quarter 2, the Service is forecasting an overspend of £0.092m – 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. Timing differences (a slippage into the next financial year) are forecast to be £0.659m.

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	667	411	(120)	94
Improvements & structural maintenance	3,957	3,085	591	(870)	(2)
Estates Optimism bias	(800)		0	800	0
Estates Sub Total	3,850	3,752	1,002	(190)	92
Fleet & Equipment					
Appliance replacement	4,593	3,524	1,327	(1,069)	0
Specialist Operational Vehicles	820	420	0	(400)	0
ICT Department	317	317	0	0	0
Fleet Optimism bias	(1,000)		0	1,000	0
Fleet & Equipment Sub Total	4,730	4,261	1,327	(469)	0
Overall Capital Totals	8,580	8,013	2,329	(659)	92
Programme funding					
Earmarked Reserves:	5,715	4,800	0	(659)	(239)
Revenue funds:	1,500	1,848	22	0	331
Borrowing - internal	1,365	1,365	0	0	0
Total Funding	8,580	8,013	22	(659)	92

Prudential Indicators (including Treasury Management)

- 5.3. Total external borrowing with the Public Works Loan Board (PWLB) as at 30 September 2022 stands 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 2.35% which outperforms the SONIA 3 Month return (industry benchmark) by 0.79%. It is forecast that investment returns from short-term deposits will over-achieve the budgeted figure by £0.449m 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.

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 September 2022.
- 6.2. Of this figure, an amount of £0.486m was due from debtors relating to invoices that are more than 85 days old, equating to 60.7% of the total debt outstanding.

Table 5 – Outstanding Debt at End of Quarter

	Total Value £	%
Current (allowed 28 days in which to pay invoice)	233,790	29.2%
29-56 days	48,356	6.0%
57-84 days	32,505	4.1%
Over 85 days	486,089	60.7%
Total Debt Outstanding as at 30 September 2022	800,740	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.
Various	3	£21,863	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/22/17

PRUDENTIAL INDICATORS 2022-23

Prudential Indicators and Treasury Management Indicators		Forecast Outturn £m	Target £m	Variance (favourable) /adverse £m
Capital Expenditure		8.672	8.580	0.092
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 31-3-2022		1.050	1.050	
- Interest on proposed new debt in 2022-23		0.000	0.000	
Investment Income – full year		0.552	0.103	(0.449)
		Actual (30 Sept 2022) %	Target for quarter %	Variance (favourable) /adverse
Investment Return		2.35%	1.56%	(0.79)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/22/17

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>
Asset Management & Tracking	159	159	159	(1)
Attribute Based Response	33	-	9	24
Audit Assurance EMR	60	18	25	34
Availability Systems	162	-	162	0
Budget Smoothing Reserve	1,831	-	1,156	674
Capital Support from 2011/12	19,032	-	6,044	12,988
CLG USAR Grant	66	11	11	55
CRMP 2021	2	-	-	2
CT Irrecoverable Deficits	733	-	244	489
Digital Trans Strategy	843	454	754	89
Dignity At Work - HMICFRS	195	13	19	175
Environmental Strategy	268	24	72	196
ESMCP (reserve funding)	768	-	35	733
ESMCP Home Office Grant	533	23	23	510
Estate Conditional Survey	120	-	120	-
Fleet Replacement	56	1	50	6
Future of Work	88	-	80	8
Grenfell Infrastructure grant	51	9	37	14
Haz Mat Det and ID Equip	17	-	18	(0)
Health and Safety Resource	99	59	89	10
HR Additional Resources	60	26	52	8
ICT Managed Switch Replacement	54	-	-	54
Information Governance FTC	36	15	31	6
Invest to Improve Reserve	994	-	470	524
Learn 2 Live	58	31	29	30
Livery and Blue Light fit out	15	-	-	15
Management of Risk Information	11	-	11	-
MDT Replacement	168	24	64	104
MTA Action Plan	151	8	71	80
NNDR Additional Reliefs	1,756	-	1,421	334
Office 365 Project	152	81	170	(18)
P4A Future Years Funding	204	-	204	-
Pay for availability	84	0	20	64
Pensions Admin Grant c/f	117	3	3	114
Pensions Reserve	1,223	140	140	1,083
Performance Info System	230	-	-	230
Personal Misting Systems	50	0	50	(0)
PFI equalisation reserve	50	-	-	50
Prev Accred grant c/f	10	4	5	6
Prevention - Joint working Int	50	7	50	-
Protection uplift grant c/f	301	161	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	12	21	109
Topsham Relocation	58	5	5	53
Vehicle Telematics	115	48	63	52
Website Comp and Comms Strat	20	10	10	10
	31,615	1,344	12,698	18,917

APPENDIX C TO REPORT RC/22/17

RESERVES DETAIL 2022/23 BY EXPENSE CODE

DSFRS Reserves in detail	Committed spend £'000	Forecast spend £'000
Fire Protection Training Exter	3	4
External Trainer Hire	13	32
Principal Officers Salary	96	212
Principal Officer Salary NI	11	25
Principal Officer Salary Super	24	52
Retained Overtime Old	-	8
Retained NI Old	-	2
Admin/Manage Salary	150	290
Agency Staff Admin	397	657
Admin/Manage Salary NI	15	29
Admin/Manage Salary Superan	165	191
Unforseen Other Contractor	-	40
Rents - Non Building	13	19
Rents - Building/Station	12	16
Catering/Refreshments	-	(2)
Hotel Booking	-	1
Standard Equipment	194	2,051
ICT Application Services (Oth)	-	162
ICT Infrastructure Service	66	483
ICT Mobile Data Terminal Servi	24	64
Operational Equipment	15	77
Specialist Rescue Equipment	6	20
ICT Sat Nav Serv/Vehicle track	48	63
Uniforms Other	2	2
External Prof Support/Advice	56	104
Partnerships	7	51
Personnel Services	3	3
Capital Exp from Rev Account	-	4,800
Other Miscellaneous Income	(10)	-
Transfer to/from Reserves	-	3,239
ICT Network Service	23	23
Legal Services	1	1
Agencies/OLA Income	-	(31)
Non-Uniformed Training	10	10
	1,344	12,698