

CHESHIRE FIRE AUTHORITY

MEETING OF: CHESHIRE FIRE AUTHORITY
DATE: 22 JUNE 2022
REPORT OF: TREASURER/ HEAD OF FINANCE
AUTHOR: PAUL VAUGHAN/ WENDY BEBBINGTON

SUBJECT: FINANCE REPORT – END OF YEAR 2021-22

Purpose of report

1. This report provides Members with a review of the Service's revenue outturn financial position and reports on the progress against the capital programme at the end of the financial year 2021-22.

Recommended: That Members

- [1] note the outturn position on revenue and capital expenditure (subject to audit and the finalisation of the local authorities non domestic rates collection fund / S31 grant); and
- [2] approve the movement in reserves set out in Appendix 2.

Background

1. On 10th February 2021, the Authority approved the 2021-22 revenue budget of £46.20m together with an addition in 2021-22 to the capital programme of £8.23m. Performance against the revenue budget and the capital programme is reported quarterly to the Performance and Overview Committee (P&O).

Information

2. A summary of the estimated revenue outturn for 2021-22 is shown in Table 1. There is an estimated underspend against budget of £0.31m. Appendix 3 shows the estimated capital outturn against the capital programme. There is an estimated overspend of £1.43m.
1. At the time this report was written the outturn position for the council tax and non-domestic rates, including the relevant business rates Section 31 grant, had not been received from the billing authorities. The statutory deadline for this information to be forwarded to the Authority is 30th June 2022. It is not anticipated that this will materially change the estimated outturn.
2. The audit of the Authority's accounts is planned to commence in July and be complete in time for the accounts to be approved at the Authority's

meeting in September. Any changes to the outturn position as a result of the audit will be reported to that meeting.

Revenue Spending

3. Table 1 below shows the estimated outturn for 2021-22 and compares it to the Service's original 2021-22 budget. Explanations for the variances are shown in the paragraphs following the table. A more detailed breakdown of the position is shown in Appendix 1.

Table 1 Summary for 2021-22 Revenue Outturn	Budget £000	Actual £000	Variance £000
Firefighting and Rescue Operations	28,236	29,091	855
Protection	1,826	1,672	(154)
Prevention	2,374	2,061	(313)
Support Services	10,539	10,022	(517)
Unitary Performance Groups	100	36	(64)
Centrally held costs & contingencies	628	493	(135)
Pension costs	716	509	(207)
Capital Financing (incl. investment income)	1,136	819	(317)
S.31 Grants	(2,104)	(2,199)	(95)
Movement in Reserves	2,752	842	(1,910)
Net Revenue Position	46,203	43,346	(2,857)
Funding:			
Revenue Support Grant (RSG)	(4,013)	(4,013)	-
Business Rate Retention Scheme	(9,698)	(9,698)	-
Council Tax Precept	(30,787)	(30,789)	(2)
Business rates S.31 grant	(1,341)	(806)	535
Collection Fund Deficit (business rates)	2,031	2,031	-
Collection Fund deficit (council tax)	84	84	-
Collection Fund deficit S31 grant	(1,974)	-	1,974
Local Council Tax support grant	(505)	(469)	36
Total Funding	(46,203)	(43,660)	2,543
Total forecast underspend 2021-22			(314)

4. At the end of the Quarter 3, a forecast cumulative underspend of £147k was reported. The overall outturn position is a cumulative underspend of £314k, representing a further underspend of £167k during Quarter 4. The quarterly reported forecast position for 2021-22 is shown in Table 2 below.

Table 2**Quarterly reported Revenue Budget Outturn 2021-22**

	<u>£000</u>	<u>P&O Committee</u>
Quarter 1 30th June 2021	709	8th September 2021
Quarter 2 30th September 2021	(726)	24th November 2021
Quarter 3 31st December 2021	(130)	23rd February 2022
Quarter 4 31st March 2022	(167)	
Cumulative 2021-22	<u>(314)</u>	

Firefighting and Rescue Operations

5. Firefighting and Rescue Operations comprises Service Delivery and Operational Policy and Assurance. The outturn for Firefighting and Rescue Operations shows a total overspend of £855k, of which £651k relates to Service Delivery and £204k to Operational Policy and Assurance. The main reasons for the variances are shown in the following paragraphs.

Service delivery

6. The £651k overspend on Service Delivery includes an overspend of £865k on pay costs. Due to the higher turnover of firefighters through retirement and transfers, it was agreed to over recruit to establishment to enable sufficient trained firefighters to be available to fill vacancies in a timely manner. As a result there was an overspend on firefighter pay (£588k), offset by underspending on on-call (£599k). Other significant pay related variances in the year are overspends on overtime payments (£286k), improving on-call resilience (£106k), the impact of the Grey Book pay award (£243k), and COVID resilience (£227k). The COVID costs are offset by the use of Government emergency funding.
7. Offsetting this overspend on pay costs are underspends on non-pay costs of £215k, largely as a result of savings on Business Rates (£122k) and some utility costs (£55k).

Operational Policy and Assurance (OPA)

8. The outturn for OPA against the budget for the year shows an overspend of £204k. Key variances are the Service's share of the cost of representation at the Manchester Arena Public Inquiry involving North West Fire Control (£143k); additional expenditure on uniforms (£92k); and the completion of projects delayed from previous years (£239k). These projects include the replacement of lifting bags, training activity, high-rise project work, work on the Emergency Services Network / National Operational Guidance and Standards (NOGS), and the wildfire project. These project costs are to be met from reserves.

10. Offsetting this overspend are underspends on the COVID 19 equipment budget (£110k) as the impact of the Pandemic has waned and previously purchased stocks have been utilised, and savings on training costs (£137k).
11. Much of the overspend on OPA has been met by the use of reserves, particularly reflecting delays in some projects causing activity to be spread over more than one year.

Protection

12. The outturn for Protection shows an underspend of £154k against budget for the year. The Protection Uplift Programme, which is designed to drive improvement in fire protection capability aligned with locally agreed and risk based inspections, has been delayed as the restructure of the Protection department is implemented, leading to an underspend. As a result funding for the programme (£145k) has been transferred into reserves to allow the completion of the project in 2022-23. Costs on supporting the provision of sprinklers (£72k) have also been met from reserves. There have also been underspends on staffing and other departmental costs (£92k) and the replacement of CFRMIS by SAFFIRE has led to a saving (£29k).

Prevention

13. The outturn for Prevention shows an underspend of £313k against budget for the year. The reduction in Safe and Well visits owing to the Pandemic means an underspend on smoke alarms (£123k), of which £43k will be transferred into reserves. There have been underspends on a number of activities as a result of the Pandemic, in particular Advocates and Home Safety Advisors (£98k), Cadets (£58k) and Partnership activity (£40k). Offsetting this are the overspend on Prince's Trust to be met from reserves (£50k) and the COVID officer (£35k). Safety Central is underspent on pay, equipment and maintenance (£69k).

Support Services

14. Support Services, which comprises Executive Management; Workforce Transformation; Property Management; Finance; ICT; Legal and Democratic Services; People and Development; Planning, Performance and Communications; Procurement and Stores; and Fleet Services are underspent by £517k in total. More details may be found in Appendix 1. The following paragraphs explain the main reason for the underspend.
15. At outturn, Property Management shows an overspend of £83k against budget for the year. The underspend against maintenance (£145k) is offset by a number of overspends on other activities which are in the main one-off items. They are feasibility studies in respect of station modernisations and alterations (£29k); Blue Light Collaboration costs as the result of additional activity (£31k); reduced activity in the Sadler Road

restaurant (£32k); the increase in Sadler Road Business Rates (£65k); the cost of the use of external support to review the Authority's Business Rates (£15k); and two items, the cost of which has been met from reserves, fire station environmental improvements (£35k) and the new reclining chairs on fire stations (£18k).

16. The outturn for ICT shows an underspend of £90k against budget for the year. This is mainly as a result of reductions in hardware costs seen in Quarter 4 (£45k), underspends on software costs as a result of some delays in installation and slightly cheaper unit costs (£60k), reduced telephone costs from cheaper contracts (£100k), and reduced Blue Light Collaboration costs (£28k). These underspends are offset by overspends on projects relating to the Wide Area Network (£32k); the use of consultants in rebuilding laptops for Microsoft 365 (£74k); and the installation of related equipment on fire stations to allow effective remote meetings to take place (£50k) funded from reserves.
17. The outturn for Legal and Democratic Services shows an underspend of £46k against budget for the year largely as a result of saving against Member Services budgets.
18. The outturn for People and Development shows an underspend of £316k against budget for the year. This is as a result of unused Apprentice Levy income (£155k), reduced levels of corporate training (£133k) and an underspend on work in relation to the McCloud pension issue (£33k). The unused Apprentice Levy will be transferred into reserves for use in 2022-23, along with some of the underspends on corporate training and pensions admin.
19. The outturn for Fleet Services shows an underspend of £91k against budget for the year, which has been generated from a number of underspends: fuel (£52k); officer vehicle leasing (£38k); insurance costs (£27k), offset by pay overspend (£27k) largely resulting from the pay award.
20. Unitary Performance Groups underspent in year by £64k, which will be moved into reserves in accordance with the agreed policy.

Corporate Finance Costs

21. The outturn for centrally held costs and contingencies shows an underspend of £135k against budget for the year as a result of contingencies not being applied, especially in respect of inflation.
22. There has been no movement in Quarter 4 for pensions. The outturn for pension costs against budget for the year shows an underspend of £207k.
23. The outturn against the capital financing costs shows an underspend of £317k which has been transferred to the capital reserve to be used to fund capital expenditure.

24. Further grants of £81k have been reported in Quarter 4 in respect of COVID and the transparency agenda, contributing to an outturn position of £95k extra grant.

Contributions to/from Reserves

25. The Authority's Reserves Strategy approved as part of the Authority's budget in February 2021 explains that the Authority holds earmarked reserves to enable future expenditure commitments to be funded from those reserves are required.
26. In Quarter 4 there has been a net contribution from reserves of £1.314m with a full list shown in Appendix 2. The main reason is in relation to the release of the Business Rates Collection Fund deficit grant accounted for in 2020-21 to support the overall funding position of the Authority. This includes the impact on collection funds from 2020 spread over three years.
27. Appendix 2 shows details of each Quarters' reserve movements, together with a summary of the movements for the year. As can be seen the net movement is a contribution to reserves of £843k. This includes transfers to the capital reserve to reduce the potential impact of funding the capital programme in future years. Other reserve movements generally reflect timing differences on the delivery of projects.

Funding

28. The position on Funding remains subject to confirmation as information has not yet been received from the constituent authorities.
29. The Collection Fund Deficit Section 31 grant was received in 2020-21, and transferred into a reserve, which has been used to offset the deficit in 2021-22. There is a shortfall in funding of £535k due to lower than estimated Business Rates Section 31 grant, although this is still subject to confirmation.

Summary

30. Overall, there is an underspend against the revenue budget in 2021-22 of £314k. It is recommended that this is transferred to the capital reserve.
31. In accordance with the approved Reserve Strategy, the General Reserve will be maintained at a level of approximately £2.2m, which is broadly equivalent to 5% of the net revenue budget. The Fire & Rescue National Framework encourages fire authorities to keep their general reserve at this 5% level and requires specific justification for reserves above this level.

Capital Programme

32. At the end of 2021-22, the Authority's approved capital programme is £39.68m with a forecast outturn spend of £41.11m, an overspend of

£1.43m, which mainly relates to the major schemes previously reported. Table 3 below summarises the expenditure in 2021-22 and shows how the Authority is financing the expenditure. More detail of the capital schemes and performance against the programme budget is shown in Appendix 3.

Table 3

Capital expenditure 2021-22

		£000
Property		2,870
Equipment		168
Vehicles		1,633
ICT		296
		<u>4,967</u>
<u>Financed</u>		
<u>by:</u>	Capital Receipts	513
	Use of Reserves	454
	Borrowing	4,000
		<u>4,967</u>

33. Planning permission for the new Crewe Community Fire Station at Macon Way in Crewe was received in November 2021. Work will commence on-site shortly. The updated anticipated completion date is now late 2023.

Financial implications

34. This report considers financial matters.

Legal Implications

35. There are no legal implications arising from the report.

Equality and diversity implications

36. There are no equality and diversity implications arising from this report.

Environmental implications

37. There are no environmental implications arising from this report.

BACKGROUND PAPERS: NONE

Agenda Item 2, Appendix 1

CHESHIRE FIRE AUTHORITY QUARTER 4 2021-22

	Original Budget £000	Forecast Spend £000	Income/ expenditure variance £000
Firefighting and rescue operations			
Service Delivery	23,195	23,846	651
Operational Policy and Assurance	5,041	5,245	204
Protection	1,826	1,672	(154)
Prevention			
Community Safety	1,946	1,702	(244)
Safety Centre	428	359	(69)
Support Services			
Executive Management	1,175	1,161	(14)
Workforce Transformation	168	177	9
Property Management	1,713	1,796	83
Finance	440	438	(2)
ICT	1,908	1,818	(90)
Legal and Democratic Services	582	536	(46)
People and Development	1,811	1,478	(333)
Planning, Performance & Communications	939	913	(26)
Procurement and Stores	311	304	(7)
Fleet services	1,492	1,401	(91)
Unitary Performance Groups	100	36	(64)
Corporate Finance costs			
Centrally held costs & contingencies	628	493	(135)
Pension costs	716	509	(207)
Capital Financing (incl. investment income)	1,136	819	(317)
S.31 Grants (incl. Covid-19)	(2,104)	(2,199)	(95)
Total Service Expenditure	43,451	42,504	(947)
Movement in Reserves	2,752	842	(1,910)
	46,203	43,346	(2,857)
Funding:			
Revenue Support Grant (RSG)	(4,013)	(4,013)	-
Business Rate Retention Scheme	(9,698)	(9,698)	-
Council Tax Precept	(30,787)	(30,789)	(2)
Business rates S.31 grant	(1,341)	(806)	535
Collection Fund Deficit (business rates)	2,031	2,031	-
Collection Fund deficit (council tax)	84	84	-
Collection Fund deficit S31 grant	(1,974)	-	1,974
Local Council Tax support grant	(505)	(469)	-
Total Funding	(46,203)	(43,660)	2,543
Forecast net underspend			(314)

Agenda Item 2, Appendix 2

MOVEMENT IN RESERVES 2021-22

<u>Department</u>	<u>Description</u>	TOTAL £000
Corporate Finance Costs	Contribution to capital	1,544.0
Corporate Finance Costs	Business Rates Collection Fund deficits reserve	1,151.0
OPA	Operation Equipment replacement carbon monoxide alarms	(7.1)
Property Management	Annual contribution of RHI Income to Environment Reserve	25.0
Property Management	Annual contribution Poynton Maintenance	4.5
ICT	Annual contribution MDTs	34.0
Approved as part of 2021-22 Budget		<u>2,751.4</u>

Quarter 1 Contributions to/(from) Reserves

Corporate Finance Costs	Covid-19 grant received 2020-21	(257.0)
Pension Costs	Ill Health pension costs	(160.0)
Pension Costs	LGPS secondary rate – employers contribution	291.0
OPA	Operational Equipment - second thermal fleece	(26.8)
OPA	Operational Equipment - compressed air regulators 2020-21	(10.0)
OPA	Operational Equipment - Foam inductors 2020-21	(15.0)
OPA	Operational Equipment - alcohol resistant film-forming foam	(15.0)
OPA	Wildfire capability – equipment and PPE 2020-21	(44.0)
OPA	Reserve – Manchester Airport training facility	(45.2)
OPA	Transfer to capital reserve	45.2
OPA	New Dimensions Grant - transfer to reserves	6.8
Protection	Two Grant towards Sprinklers	(72.0)
Protection	Protection work grant	(17.3)
Protection	Protection uplift programme grant	72.5
Prevention	External analysis Fire Safe profiles in Cheshire	(5.0)
Prevention	Road safety – temporary structure	(7.9)
Prevention	On the street project – phase 2	(5.2)
Safety Central	Set refresh	(18.5)
People and development	Pension Admin grant funding post	(61.2)
People and development	Training centre artwork	(10.0)
Workforce Transformation	Forum membership	(2.5)
Property Management	Environmental projects/ PV installations	(22.6)
Democratic Services	Executive Support Apprentice	23.0
ICT	Implementation of office 365	(74.8)
Fleet	Telehandler training costs	(1.0)
First Quarter Proposed Transfers		<u>(432.5)</u>

Agenda Item 2, Appendix 2 (cont)

MOVEMENT IN RESERVES 2021-22

Quarter 2 Contributions to/(from) Reserves

<u>Department</u>	<u>Description</u>	<u>£000</u>
Corporate Finance Costs	Covid-19 grant received 2020-21	(276.5)
Corporate Finance Costs	Transfer to capital (underspend on capital financing interest)	110.1
OPA	Operational training – Wildfire capability training	(3.0)
OPA	Operational training – Fire Service College	(105.0)
OPA	ESN / NOGS roles – funded from reserves	(28.3)
OPA	High rise project officer WMB – funded from reserve	(14.1)
OPA	High rise project equipment – funded from reserve	(48.2)
OPA	Operational Equipment – lifting bags (2019-20 budget bid)	(34.1)
Protection	Protection uplift programme	54.9
Prevention	Temporary cadet co-ordinator role (part 2022-23)	8.7
People and development	Apprentices schemes	120.0
Workforce Transformation	Staff survey (every other year)	(12.0)
Property Management	Transfer to capital - BA compressors at Congleton & Ellesmere Port (now part of Station Modernisation scheme)	40.0
Property Management	Wilmslow Emergency Services facility - costs	(3.8)
Democratic Services	Executive Support Apprentice	2.1
Corporate Communications	Furniture for office at Sadler Road	(6.1)
Corporate Communications	IT equipment for office at Sadler Road	(8.0)
Corporate Communications	Corporate events deferred from 2020-21	(5.3)
ICT	Next Generation WAN install costs	(13.2)
ICT	Upgraded communication equipment at stations-revenue	(48.6)
ICT	Upgraded communication equipment at stations-capital	(123.7)
ICT	Revenue contribution to capital scheme- station modernisation	123.7
ICT	Replacement MDTs (funds set aside in revenue reserve)	(238.0)
ICT	Revenue contribution to capital scheme replacement MDTs	238.0
Second Quarter Proposed Transfers		(270.4)

Agenda Item 2, Appendix 2 (cont)

Quarter 3 Contributions to/(from) Reserves

<u>Department</u>	<u>Description</u>	£000
Corporate Finance Costs	Transfer to capital (underspend on capital financing interest)	56.0
Corporate Finance Costs	Transfer to capital (underspend on provision for borrowing)	120.0
Corporate Finance Costs	Transfer to capital (additional investment income)	12.0
OPA	IRMP project – Issue of flood suits	(95.0)
Protection	Heritage Officer	10.9
Protection	Prosecutions income	0.6
Protection	HDPS – training costs	(2.7)
Protection	Protection uplift programme	27.2
Protection	Protection uplift programme	(4.1)
Prevention	Road Safety team	9.5
People and development	Pension Admin Grant	32.3
Workforce Transformation	Hosting Asian Fire Service Association annual conference	15.0
Property Management	Replacement recreational chairs for stations	(18.0)
Property Management	Annual contribution of RHI Income to Environment Reserve	(10.0)
Property Management	Wilmslow Emergency Services facility	(32.3)
Property Management	PV installations Widnes community building	(12.6)
	Third Quarter Proposed Transfers	108.8

Agenda Item 2, Appendix 2 (cont)

Quarter 4 Contributions to/(from) Reserves

<u>Department</u>	<u>Description</u>	£000
Corporate Finance Costs	Business Rates Collection Fund deficits reserve (base budget)	(1,151.0)
Corporate Finance Costs	Business Rates Collection Fund deficits reserve (base budget)	(823)
Corporate Finance Costs	Transfer to capital (additional investment income)	19.0
Corporate Finance Costs	Insurance	14.3
Corporate Finance Costs	Coldcut equipment – funded from revenue reserve	(23.8)
Corporate Finance Costs	Revenue contribution to capital scheme- coldcut equipment	23.8
UPG	2021-22 approved expenditure, spend in 2022-23	77.1
UPG	2021-22 expenditure approved in prior years	(13.0)
OPA	Magic Plan	2.3
OPA	ESN project	1.5
OPA	Operational Equipment - 2020-21 Compressed Air Regulators	10.0
OPA	Operational Equipment - 2020-21 Foam Inductors	15.0
OPA	Operational Equipment - 2020-21 Alcohol Resistant Film	15.0
OPA	Operational Equipment - 2020-21 Wild Fire capability	7.1
OPA	Operational Equipment – ten year plan	32.2
OPA	Undress Uniform (2019-20 approved scheme)	(1.3)
OPA	Uniform – 2020-21 Second Thermal Fleece	15.0
OPA	Corporate uniform	6.6
OPA	IRMP project – 2021-22 Issue of flood suits	80.9
OPA	2020-21 Wildfire Capability - training	1.2
OPA	Apprentices	52.6
OPA	Incident command training centre – equipment	(16.1)
Protection	Prosecutions income	(0.1)
Protection	Protection uplift programme	(5.4)
Prevention	Smoke alarms	43.0
Prevention	Road Safety equipment	(2.2)
Prevention	Temporary cadet co-ordinator role (part 2022-23)	5.8
Prevention	Cadets – uniforms	30.9
Prevention	Princes Trust	(49.5)
People and development	Database migration	1.3
People and development	McCloud / Immediate Detriment work	96.4
People and development	Corporate training	11.1
People and development	Training centre artwork (deferred from 2020-21)	10.0
People and development	Apprentice Nepal March 2023	30.0
People and development	Apprentices	35.0
Property Management	Property maintenance	99.8
Property Management	Grounds maintenance – tree work	10.0
Property Management	Warrington Fire Station – feasibility study	24.3
Property Management	Ellesmere Port Fire Station – feasibility study	24.5
Property Management	Annual contribution of RHI Income to Environment Reserve	(0.9)
Planning and Performance	IT software	23.2
Corporate Communications	Choir	6.0
Corporate Communications	Equipment	(0.7)

Agenda Item 2, Appendix 2 (cont)

Quarter 4 Contributions to/(from) Reserves (cont)

<u>Department</u>	<u>Description</u>	£000
ICT	Computer hardware	24.7
ICT	WAN install costs	(76.8)
	Final Quarter Proposed Transfers	<u>(1,314.2)</u>

Summary	£000
Approved as part of 2021-22 Budget	2,751.4
First Quarter Proposed Transfers	(432.5)
Second Quarter Proposed Transfers	(270.4)
Third Quarter Proposed Transfers	108.8
Fourth Quarter Proposed Transfers	<u>(1,314.2)</u>
	<u>843.1</u>
2021-22 underspend transfer to capital reserve	<u>314.2</u>
2021-22 TOTAL POTENTIAL NET CONTRIBUTION TO RESERVES	<u>1,157.3</u>

Agenda Item 2, Appendix 3

CHESHIRE FIRE AUTHORITY CAPITAL QUARTER 4 2021-22

		2021-22 Capital Budget	Total Programme Budget	2021-22 Expenditure to end of March 22	Total Expenditure to date	Expected Scheme Outturn	Variance
	Description	£000	£000	£000	£000	£000	£000
Prior year schemes:	New Operational Training Facility	-	11,000	22	12,203	12,329	1,329
	Chester Fire Station	-	5,810	10	6,207	6,215	405
	Crewe Fire Station	900	7,000	298	371	7,000	-
	Fire Station Modernisation Programme	5,800	11,500	2,303	7,131	11,500	-
	Fire Houses Refurbishment programme	350	880	237	860	880	-
2020-21 Schemes	Tele handler (to move materials and training equipment)	-	85	84	84	85	-
	New vehicle & specialist water delivery equipment (Coldcut)	-	72	24	24	24	(48)
	Three New Appliances 2020-21 programme	-	780	308	769	769	(11)
	Support vehicles replacement 2020-21 programme	-	60	13	63	63	3
	Rapid Response Rescue Units (13 units)	-	520	387	401	440	(80)
	Water carrier unit	-	140	47	47	90	(50)
	Rapid Response Rescue Unit – wildfire unit kit out	-	25	-	-	-	(25)
	Wildfire unit – all terrain vehicle (ATV) and trailer	-	55	50	50	50	(5)
	Saffire IT system – Community Fire Risk Mgt Information	-	100	-	-	100	-
	ICT Review/Server Replacement Programme	-	50	-	-	50	-
	Mobile data terminals (MDTs)	-	370	296	296	296	(74)
	Technical rescue vehicle	-	50	-	-	52	2
2021-22 Schemes	Replacement thermal image cameras (phased replacement)	28	28	26	26	26	(2)
	Two New Appliance 2021-22 Programme	540	540	301	301	540	-
	One High Reach Extending Turret appliance	550	550	539	539	539	(11)
	Support vehicles replacement 2021-22 programme	60	60	22	22	60	-
	Sub-total	8,228	39,675	4,967	29,394	41,108	1,433
In-year approvals:	None	-	-	-	-	-	-
	Total	8,228	39,675	4,967	29,394	41,108	1,433