

CHESHIRE FIRE AUTHORITY

MEETING OF: CHESHIRE FIRE AUTHORITY
DATE: 23 JUNE 2021
REPORT OF: HEAD OF FINANCE
AUTHOR: WENDY BEBBINGTON

SUBJECT: END OF YEAR FINANCIAL REPORT 2020-21

Purpose of report

1. This report provides Members with a review of the Service's financial performance at end of the 2020-21 financial year and reports on the progress against 2020-21 capital projects.

Recommended: That Members

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

Background

2. The Authority's vision, plans, policies, and organisational structures are all focused on ensuring the Service can deliver the improvements in safety outcomes that matter to the communities of Cheshire East, Cheshire West and Chester, Halton and Warrington.
3. On 12th February 2020, the Authority approved the 2020-21 revenue budget of £44.83m together with a 2020-21 capital programme of £14.1m. Performance against both the revenue and capital budgets is reported quarterly to the Performance and Overview Committee (P&O). A summary of the revenue budget performance for 2020-21 is shown in the table in paragraph 11. The cumulative position for the year is an underspend of £1.2m.
4. At the time this report was written the outturn position for the non-domestic rates, including the relevant Section 31 grant, had not been received by the Authority. The statutory deadline for this information is delayed until 30th June 2021 due to the Coronavirus pandemic. Although the impact of this is not expected to alter the outturn materially, an update will be brought to the Authority as soon as it is a practical.

Coronavirus (Covid-19) Pandemic

5. At the start of the pandemic, arrangements were put in place to capture details of any additional costs that the Fire Service incurred. These additional costs have included employee costs and equipment including PPE. As well as providing useful management information, this data has supported applications to Government for additional funding. In the year to-date, the additional costs have amounted to £1.3m and are set out as follows:

	£
Whole time (pay - overtime + NI costs)	335,499
On-call (pay incl. drill night compensation)	231,517
Resilience Firefighters (pay & PPE)	268,978
Support staff (co-ordinator role)	20,277
Supplies & Services incl. IT, Cleaning and Equipment	446,115
	<u>1,302,386</u>

6. In March 2020, the Government announced that £1.6 billion would be allocated to local authorities to assist with additional Covid-19 costs. This was followed by a second tranche of Covid-19 funding that was announced in April 2020 and which also amounted to £1.6 billion nationally. The allocations to Cheshire Fire amounted to £960k in total.
7. In March 2021, the Home Office announced that a contingency fund would be made available for fire and rescue services. The initial allocation to Cheshire amounted to £125k. As a result of a successful submission to Government, Cheshire secured a further funding allocation of £407k.
8. In addition to the allocations set out above, in August 2020 the Government announced a scheme to allow local authorities to receive compensation for lost sales, fees and charges as a result of the pandemic. The Service expects the total amount of such compensation to amount to £54k, including the value of a claim submitted recently.
9. The overall total of additional funding from Government, in respect of Covid-19 grants together with compensation for lost income, amounts to £1.5m and is shown in the table below. These grants do not match the expenditure figure shown in paragraph 5 above as the grants straddle three financial years, with a proportion being used to meet additional Covid-19 expenditure in 2021-22.

	£
Fire Covid-19 Emergency Funding (First Tranche)	166,768
Fire Covid-19 Emergency Funding (Second Tranche)	793,795
Fire Covid-19 Contingency Fund	125,676
Fire Covid-19 Contingency Fund (2nd Application Round)	407,825
Compensation for lost sales, fees and charges	54,188
	<u>1,548,252</u>

Revenue Spending

10. The impact of Covid-19 on revenue spending in 2020/21 has materialised in three main ways – the costs of Covid such as PPE and social distancing measures; the grants received throughout the year including some only allocated towards year-end; and the delays incurred due to lockdown and social distancing restricting some areas such as training. The overall outcome of this is an underspend at year-end and funds to be carried forward into 2021/22 to fulfil the delayed work as and when restrictions end.
11. At the end of 2020-21 there is a net underspend of £561k for Quarter 4 as shown in the following table with further details of each service area's forecast outturn set out in Appendix 1. Reserve movements are shown in Appendix 2.

<u>Summary for 2020-21 Final Quarter</u>	Original Budget £000	Actual Spend £000	Variance £000
Firefighting and Rescue Operations	28,832	29,385	553
Protection	2,045	1,792	(253)
Prevention	2,486	2,233	(253)
Support Services	10,251	9,391	(860)
Unitary Performance Groups	100	58	(42)
Centrally held costs & contingencies	679	180	(499)
Pension costs	1,033	1,001	(32)
Capital Financing (incl. investment income)	404	421	17
Grants & contributions (including Covid-19)	(1,803)	(3,493)	(1,690)
Contributions to/(from) provisions	-	(120)	(120)
Movement in Reserves	803	3,421	2,618
Net Revenue Position	44,830	44,269	(561)

<u>Summary for 2020-21 Final Quarter</u>	Original Budget £000	Actual Spend £000	Variance £000
Funding:			
Business Rates S31 grants	(780)	(780)	-
Council Tax (precept)	(30,141)	(30,141)	-
Collection Fund Surplus (council tax)	(260)	(260)	-
Business Rates Retention scheme	(9,651)	(9,651)	-
Collection Fund Deficit (business rates)	(7)	(7)	-
Revenue Support Grant	(3,991)	(3,991)	-
Total Funding	(44,830)	(44,830)	-
Total (under)/overspend compared to quarter 3			(561)

12. This takes the overall outturn position to £1,244k underspend, as follows:

<u>Revenue Budget Outturn</u>	<u>£000</u>	<u>P&O Committee</u>
Quarter 1 - 30 th June 2020	(220)	4 th September 2020
Quarter 2 - 30 th September 2020	(225)	25 th November 2020
Quarter 3 – 31 st December 2020	(238)	24 th February 2021
Quarter 4 – 31 st March 2021	(561)	7 th July 2021
Cumulative amount for 2020-21	<u>(1,244)</u>	

13. The following paragraphs explain the significant changes to the forecast outturn position since quarter 3 review.
- 13.1 Within Firefighting and Rescue Operations, Service Delivery is reporting pay related underspends of £82k with overtime less than anticipated in the last quarter. Underspends on the relocation expenses budget are offset by non-achievement of the vacancy provision and higher than predicted on-call activity.
- 13.2 The Authority, in conjunction with external advisors, have reviewed the business rates for all fire stations and where appropriate lodged appeals. The outcome resulted in £166k of refunds some backdated to 2017-18 and these are included in Service Delivery's outturn. The advisors' fees are included within Property. The 2021-22 budget also included a saving of £90k relating to these appeals.
- 13.3 Also within Firefighting and Rescue Operations, Operational Policy and Assurance (OPA) have a number of projects in their 2020-21 budget but, mainly due to Covid-19, these have slipped into 2021-22. As such, the funds will be carried forward into 2021-22. These projects include £10k for new compressed air regulators; £15k foam inductors; £15k alcohol resistant film forming foam; £47k wildfire project; £48k high-rise project equipment; and £27k uniform-related project.
- 13.4 The Incident Command Training Centre had a number of underspends build up while the Training Centre was reconstructed. These have been used to fund the equipment refresh reducing the requirement for reserve funding.
- 13.5 Protection has underspends in year including SAFFIRE systems costs which have not materialised, saving £19k; Fire Safety Order underspends on pay and equipment, saving £14k; and Fire investigation and arson section, saving £5k.
- 13.6 A Home Office grant of £31k for a new accreditation of fire protection officers has been set aside in reserve for use in 2021-22. Protection used an extra £3k of the Building Risk Review grant in 2020-21 and reserves for prosecution costs of saving £5k.
- 13.7 For Prevention (excluding Safety Central) there are additional underspends in the last quarter as result of limited activity due to Covid-19. These include £55k on smoke alarms; Cadets, £42k; Volunteers, £4k; and 'On the streets' project, £6k. This was offset by additional costs in relation to the SMT restructure compared to those included previously.

- 13.8 The Prince's Trust section have had a reduced number of teams running due to Covid-19. The course delivery went on-line resulting in a significant decrease in team running costs.
- 13.9 Safety Central has not been open due to Covid-19 resulting in a further underspend of £38k. However, this downtime allowed for the refresh of some of the sets within the educational facility.
- 13.10 Support Services are forecasting a further underspend at quarter 4 with the main changes reported below.
- a) People and Development underspends in the last quarter of 2020-21 include £65k corporate training budget mainly due to the impact of Covid-19. Corporate HR costs underspend includes support services recharges of £17k below budget. OHU actual costs were £20k below budget. The Fire Minister, Lord Greenhalgh agreed to provide a £3m grant to fire and rescue services in respect of their pension admin costs incurred in 2020-21 (Sergeant / McCloud) - Cheshire received £61.2k.
 - b) At third quarter, Property Management reported additional costs of £50k for feasibility work at Wilmslow for a Wilmslow Emergency Services Facility. By year-end, only £14k was spent with the remaining £36k transferred to a reserve. The underspend on building maintenance of £113k and the budget for the PV installations £35k was transferred to the reserve for the station refurbishment project.
 - c) The impact of Covid-19 on Member Services reduced travel, attendance at seminars, conferences and training events resulting in an underspend of £15k. The Democratic Services team reduced their spend by £14k due to staffing costs and a transfer from reserve towards the hosting fee for modern.gov system.
 - d) Customer Services have a further £42k underspend on corporate photocopying, printing and postage cost and some of these savings are on-going and built into the 2021-22 budget. Corporate Communications achieved £15k savings for the current year, with corporate events significantly affected by Covid-19. A delay in some events until 2021-22, require carry forward of £5.3k.
 - e) ICT outturn includes a number of projects that were not included in the original budget. £230k for the installation of remote meeting equipment, including televisions in all five stations in support of remote working. Following a further report to the Senior Management Team in February 2021, £95k was allocated to enable the implementation of Microsoft Office 365 that includes additional security features.
 - f) Furthermore, the "Next Generation WAN" install work with costs estimated at £90k was delayed with the funding carried forward to 2021-22.
 - g) Procurement is reporting an additional £9k over budget for the support services recharge mainly due to Fire remaining on a separate system from Police. This growth is also reflected in the 2021-22 budget.

- h) Transport has a saving that includes a further underspend on fuel of £43.6k due to lower business mileage and free issue of fuel to emergency vehicles during the last lockdown (Jan-Mar 2021). This has also resulted in reduced repairs, tyre costs and material costs. The additional £8k income anticipated from the sale of end of life vehicles at quarter three was not achieved until the new financial year. From the underspend a £49.5k contribution has been made to the capital reserve to fund the purchase of the replacement technical rescue vehicle for use at Lymm.
- 13.11 In summary, the position at quarter 4 shows a corporate underspend of £561k: i.e. a cumulative underspend for 2020-21 of £1,244k when the position for the previous quarters are included. This underspend will be transferred to the capital reserve to support the funding of the Authority's capital programme. The final position will be updated once all the collection fund and Section 31 grant information has been received.

Capital Programme

14. At the end of 2020-21, the Authority's approved capital programme is £38.774m (reported at quarter two £38.724m) with a forecast outturn spend of £40.392m – an overspend of £1.618m. Details of all the capital schemes are shown in Appendix 3.
15. The additional £50k in the programme relates to the purchase of an additional vehicle. In March 2021, delegated authority was used to agree an additional capital scheme for a large Mercedes Sprinter van to replace Lymm's technical rescue vehicle, this is funded from a revenue contribution to capital reserve in 2020-21.
16. 2020-21 has seen the new Training Centre at Sadler Road completed and following a period of familiarisation it is now utilised for operational training. The new community fire station at Chester is also finished and operational.
17. The Year 2 Modernisation Programme is underway, with works at Audlem, Holmes Chapel, Northwich, and Widnes on-site at year-end.
18. In March, four hybrid support cars were delivered as part of the 2020-21 support vehicle replacement project. The build is well underway for the three vehicles ordered under the Appliance Replacement Programme 2020-21 capital scheme, but they were not completed by year-end.
19. Full details of all the capital schemes are in Appendix 3. The following table shows the proposed capital funding.

	£000
Capital Expenditure	12,123
<u>Financed by:</u>	
Capital grants	-
Capital Receipts	414
Revenue Contributions to Capital	5,280
Use of Reserves	26
Borrowing	<u>6,403</u>

Total Financing
Reserves

12,123

20. As a result of the year-end position, the level of Reserves held is as shown in the table below.

Reserves	Balance 31 Mar 2020 £000	Changes in year £000	Balance 31 Mar 2021 £000
Capital Receipts	-	(285)	(285)
Capital Reserves	(4,266)	3,529	(737)
IRMP Reserve	(8,296)	20	(8,276)
2020-21 Underspend Quarter 4	-	(561)	(561)
Resource Centre Managers	(6,225)	(1,633)	(7,858)
Community Risk Reduction	(345)	12	(333)
UPG	(120)	(42)	(162)
Total Earmarked Reserves	(19,252)	1,040	(18,212)
General Reserves	(2,210)	-	(2,210)
Total Usable Reserves	(21,462)	1,040	(20,422)

21. The above figures will also be included in the Draft Statement of Accounts. These are subject to audit and therefore could potentially change when the audit is complete later this year. The auditors will report any changes at the appropriate Authority meeting later in the year.
22. 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.

Financial implications

23. This report considers financial matters.

Legal Implications

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

Equality and diversity implications

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

Environmental implications

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

**CONTACT: DONNA LINTON, GOVERNANCE AND CORPORATE PLANNING
MANAGER
TEL [01606] 868804**

BACKGROUND PAPERS: NONE

CHESHIRE FIRE AUTHORITY QUARTER 4 2020-21

	Original Budget £000	Actual Spend £000	Income/ expenditure variance £000
Firefighting and rescue operations			
Service Delivery	23,777	24,309	532
Operational Policy and Assurance	5,055	5,076	21
Protection	2,045	1,792	(253)
Prevention			
Community Safety	2,043	1,869	(174)
Safety Central	443	364	(79)
Support Services			
Executive Management	1,068	1,136	68
Workforce Transformation	224	171	(53)
Property Management	1,710	1,620	(90)
Finance	416	429	13
ICT	1,783	1,639	(144)
Legal and Democratic Services	539	549	10
People and Development	1,707	1,492	(215)
Planning, Performance & Communications	951	803	(148)
Procurement and Stores	295	302	7
Fleet services	1,558	1,250	(308)
Unitary Performance Groups	100	58	(42)
Corporate Finance costs			
Centrally held costs & contingencies	679	180	(499)
Pension costs	1,033	1,001	(32)
Capital Financing (incl. investment income)	404	421	17
Grants and contributions (incl. Covid-19)	(1,803)	(3,493)	(1,690)
Total Service Expenditure	44,027	41,963	(3,059)
Contributions to/(from) provisions	-	(120)	(120)
Movement in Reserves	803	3,421	2,618
	44,830	45,264	(561)
Funding:			
Council Tax	(30,141)	(30,141)	-
Collection Fund Surplus (council tax)	(260)	(260)	-
Business Rates Retention scheme	(9,651)	(9,651)	-
Collection Fund Deficit (business rates)	(7)	(7)	-
Business rates S.31 grant	(780)	(780)	-
RSG	(3,991)	(3,991)	-
Total Funding	(44,830)	(44,830)	-
Forecast Net Underspend – Quarter 4			(561)

MOVEMENT IN RESERVES 2020-21**Appendix 2**

<u>Department</u>	<u>Description</u>	TOTAL £000
Corporate Finance Costs	Annual Contribution to Capital	595.7
Corporate Finance Costs	Contribution to pay related reserve	378.1
Corporate Finance Costs	LGPS secondary rate – employers contribution	(235.0)
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 2020-21 Budget		802.3

Quarter 1 Contributions to/(from) Reserves

Corporate Finance Costs	Transfer to capital reserve – Additional pension grant	301.4
OPA	High Rise Project Officer (temp role 1 year funded by reserves)	(42.3)
OPA	Funding towards post facilitating national programmes	(13.4)
OPA	New Dimensions Grant - transfer to reserves	5.9
OPA	Operation Equipment projects from reserve - branches	(5.4)
OPA	Operation Equipment projects from reserve – hose reels	(9.8)
OPA	Training Equipment	(6.6)
Protection	Heritage Officer post – delay in recruitment saving to reserves	16.3
Prevention	Road safety - transfer from reserve	(3.0)
Prevention	On the street project – phase 2	(13.8)
Prevention	Princes Trust Teams (loss of income funded by reserves)	(49.0)
Workforce Transformation	Contribution to reserve for staff survey - bi-annual 2021-22	12.0
		192.3
Add: First Quarter Review underspend to capital reserve		219.5
First Quarter Transfers		411.8

Quarter 2 Contributions to/(from) Reserves

Corporate Finance Costs	Covid-19 grant received 2019-20	(166.8)
OPA	Operation Equipment projects from reserve –radio equipment	(146.0)
OPA	Operation Equipment projects from reserve – hose reels	(7.1)
OPA	Command Training Suite ICT Upgrade	(50.0)
OPA	OPA ESN SMA post (ESMCP)	(3.1)
Protection	Heritage Officer post – delay in recruitment saving to reserves	6.5
Protection	Building Risk Review Programme (2021-22 element of spend)	19.9
Protection	Protection Uplift Programme (2021-22 element of spend)	86.5
Protection	Sprinkler contributions	(36.0)
Prevention	Fire safe research - transfer from reserve	(15.0)
Prevention	Road safety team-temp structure	5.3
Prevention	On the street project – phase 2	(3.1)
Communications	Choir – transfer to reserve	10.0
		(298.9)
Add: Second Quarter Review underspend to capital reserve		224.6
Second Quarter Transfers		(74.3)

<u>Department</u>	<u>Description</u>	TOTAL £000
<u>Quarter 3 Contributions to/(from) Reserves</u>		
Service Delivery	Gartan development	5.7
OPA	Grenfell Infrastructure fund	14.8
OPA	Operation Equipment to/(from) reserve – uniform	15.5
OPA	Operational Training Courses - Incident Command training	105.0
OPA	Upgrade of Incident Command Training Suite	(38.0)
Protection	Heritage Officer post – delay in recruitment saving to reserves	6.5
Protection	Protection Uplift Programme (2021-22 element of spend)	31.0
Protection	Fire Safety Order – Prosecutions cost from reserve	(11.3)
Protection	Fire Safety Order – Prosecutions income to reserve	2.2
Protection	Fire Service Accreditation – reserve no longer required	(18.0)
Protection	Organisational Performance WMB post, no longer required	(31.4)
Protection	Realign above two transactions to capital reserve	49.4
Prevention	Road safety team-temp structure	1.3
Workforce Transformation	Sponsorship -local charity Motherwell	(2.0)
Property Management	Reduction of RHI Income to Environment Reserve	(5.0)
Property Management	New Training Centre Sculpture - cost of a curator	(1.7)
Fleet	Transfer to HRET capital reserve	52.0
Fleet	2020-21 project Welfare/ Major Incident Unit kit out- delayed	14.0
		190.0
	Add: Third Quarter Review underspend to capital reserve	237.3
	Third Quarter Transfers	427.3

<u>Department</u>	<u>Description</u>	TOTAL £000
<u>Quarter 4 Contributions to/(from) Reserves</u>		
Corporate Finance Costs	Covid-19 grant 2020-21	407.8
Corporate Finance Costs	Covid-19 grant 2020-21	125.7
Corporate Finance Costs	Ill Health pension costs	160.0
UPG	Transfers to /from UPG reserve	42.2
OPA	OPA ESN SMA post (ESMCP)	6.4
OPA	Grenfell Infrastructure fund (Adjustment to figure reported Qtr3)	2.1
OPA	Grenfell Infrastructure fund – equipment	47.5
OPA	2 nd Thermal fleece	26.8
OPA	Operational Equipment- compressed air regulators - delayed	10.0
OPA	Operational Equipment- Foam inductors - delayed	15.0
OPA	Operational Equipment- Alcohol resistant Film-forming foam	15.0
OPA	Wildfire capability – equipment and PPE -delayed	44.0
OPA	Wildfire capability – training – delayed	3.0
OPA	Upgrade of Incident Command Training Suite (adj. to Qtr2/3)	64.7
OPA	Drone Project	(0.4)
OPA	Undress uniform project	(7.8)
Protection	Protection work grant (2020-21 element of spend)	(2.6)

Department	Description	£000
<u>Quarter 4 Contributions to/(from) Reserves (continued)</u>		
Protection	Grant 2021-22 accreditation of fire engineers	30.8
Protection	Fire Safety Order – Prosecutions cost from reserve	(4.7)
Protection	Fire Safety Order – Prosecutions income not received	(0.7)
Prevention	Fire safe research – reduce transfer from reserve reported Qtr2	5.0
Prevention	Road safety team-temp structure	1.3
Prevention	Road safety campaigns	41.0
Prevention	On the streets project-phase 2 (Part reversal of Qtr1)	5.1
Prevention	Qtr1 reversal - Princes Trust Teams (loss of income)	49.0
Prevention	Princes Trust teams – transfer to reserve	18.7
People and development	Artwork for training centre	10.0
People and development	Pension admin grant	61.2
People and development	HPDS training costs	28.0
Workforce Transformation	Forum membership	2.5
Property Management	Station modernisation programme	113.0
Property Management	Station modernisation programme – recreational chairs	18.0
Property Management	Wilmslow Emergency Services Facility	36.1
Property Management	Energy efficient lighting at the Sadler Road training site (£20.5k)	-
Property Management	Environmental projects and PV installations	35.8
Democratic Services	Hosting of system	(2.1)
Communications	Choir – transfer to reserve	1.9
Communications	Delayed corporate events – transfer to reserve	5.3
ICT	Station-installation of video conferencing facilities	173.7
ICT	Implementation of office 365	125.0
ICT	WAN install costs delayed to 2021-22	90.0
Fleet	Telehandler training costs	1.0
Fleet	Revenue contribution to capital – Technical Rescue Vehicle	49.5
Fourth Quarter Transfers		1,853.8
Total Reserve Movement pre Quarter 4 outturn		3,420.9

Summary of reserve movements for 2020-21		£000
Approved as part of 2020-21 Budget		802.3
First Quarter Transfers		411.8
Second Quarter Transfers		(74.3)
Third Quarter Transfers		427.3
Fourth Quarter Transfers		1,853.8
		3,420.9

CHESHIRE FIRE AUTHORITY CAPITAL QUARTER 4 2020-21

Description		2020-21 Capital Budget £000	Total Programme Budget £000	Total Expenditure to end of Mar21 £000	Total Expenditure to date £000	Expected Scheme Outturn £000	Variance £000
Prior year schemes:	New Operational Training Facility	3,446	11,000	4,220	12,181	12,330	1,330
	Chester Fire Station	4,014	5,810	3,983	6,198	6,215	405
	Crewe Fire Station	1,750	7,000	54	73	7,000	-
	Fire Station Modernisation Programme	2,250	11,500	2,885	4,828	11,500	-
	Fire Houses Refurbishment (3 year programme)	350	880	414	623	880	-
	ICT Review/Server replacement programme	-	99	-	73	73	(26)
	support vehicles replacement 2019-20 programme	-	60	14	60	60	-
	Animal Rescue Unit – 2019-20 scheme	-	30	-	-	-	(30)
	2 x Rapid Response Units – 2019-20 scheme	-	60	-	-	-	(60)
2020-21 Schemes	Telehandler 2020-21 scheme	85	85	-	-	85	-
	Replacement thermal image cameras (phased replacement)	28	28	26	26	26	(2)
	Operational Equipment - Coldcut	72	72	-	-	72	-
	Three New Appliances 2020-21 programme	780	780	461	461	780	-
	Support vehicles replacement 2020-21 programme	60	60	49	49	60	-
	Rapid response rescue units (13 units)	520	520	14	14	520	-
	Water carrier unit	140	140	-	-	140	-
	Rapid response rescue unit – wildfire unit kit out	25	25	-	-	25	-
	Wildfire unit – all terrain vehicle (ATV) and trailer	55	55	-	-	55	-
	Saffire system	100	100	-	-	100	-
	ICT Review/Server Replacement Programme	50	50	-	-	50	-
	Mobile data terminals	370	370	-	-	370	-
	Sub-total	14,095	38,724	12,120	24,586	40,342	1,618
In-year approvals:	Technical Rescue vehicle	50	50	-	-	50	-
	Total	14,145	38,774	12,120	24,586	40,392	1,618