



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

Nottinghamshire and City of Nottingham
Fire and Rescue Authority
Finance and Resources Committee

REVENUE, CAPITAL, AND PRUDENTIAL CODE MONITORING REPORT TO 30 NOVEMBER 2021

Report of the Chief Fire Officer

Date: 21 January 2022

Purpose of Report:

To report to Members on the 2021/22 financial performance of the Service and Prudential Code monitoring to the end of November 2021.

Recommendations:

It is recommended that Members:

- Note the content of this report.
- Approve a £13,700 addition to the capital programme for the purchase of equipment required for the National Inter-agency Liaison Officers (NILO) activity.
- Approve the £25k increase in the water rescue equipment capital budget to be funded from underspends on the Fire Gloves project (£11k) and the vehicle CCTV project (£14k).

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1. BACKGROUND

- 1.1 Budget monitoring is a key aspect of financial management for the Fire Authority. Regular reporting of spending against the revenue budgets is a check that spending is within available resources and if necessary, allows for financial resources to be re-assigned to meet changing priorities.
- 1.2 This report covers those areas with a higher risk of significant variance. An assessment of this risk has been made in the light of the size of the budgets selected and/or previous experience of variances, as well as the emergence of actual variances. It is vital that an overview of the budgetary position during the year is maintained, so that appropriate action can be taken in respect of significant variances and the budget is managed as a whole.
- 1.3 Monitoring against the revised prudential indicators is also included in this report, as required in the Prudential Code published by the Chartered Institute of Finance and Accountancy (CIPFA).

2 REPORT

REVENUE BUDGET

- 2.1 The revenue monitoring position is set out in Table 1 below. It shows a forecast outturn position of £46.819m, which is a £116k overspend against the revised budget of £46.703m.

Table 1 – Summary Expenditure and Funding Position

	2021/22 Budget £'000	Revised Budget £'000	Forecast Outturn £'000	Variance £'000
Net Expenditure	45,302	46,703	46,819	116
Revenue Support Grant	(5,452)	(5,452)	(5,452)	0
Business Rates (including related grants)	(10,860)	(10,860)	(10,860)	0
Pension Grant	(2,340)	(2,340)	(2,340)	0
Council Tax	(26,650)	(26,650)	(26,650)	0
General Fund	0	0	(116)	(116)
Earmarked Reserves	0	(1,401)	(1,401)	0
Total	0	0	0	0

- 2.2 A more detailed analysis of expenditure can be found at Appendix A. Major variances on specific budgets are shown below.
- 2.3 **WHOLETIME PAY:** The forecast for total wholetime pay is £84k above the revised budget. However, £258k of the expenditure relates to supporting partner agencies with activities such as administering Covid-19 vaccinations and driving ambulances, and most of these costs will be recovered. Once these costs are excluded and secondment income is taken into consideration there is an overall estimated underspend of £174k. This variance represents just 0.7% of the wholetime pay budget and it is due to fluctuations in the establishment. More details about the cost of supporting the vaccination programme can be found at section 2.7 below.
- 2.4 **ON-CALL PAY:** Overall, on-call pay is expected to overspend by £293k. The main areas of overspend are turnout payments and payments relating to sickness absence and modified duties. The number of turnout hours claimed during the first eight months of the year is significantly higher than the same period in 2020. Turnout payments are difficult to forecast as they are driven not only by the number of incidents, but also by the duration of the incidents and by the numbers of people crewing the appliance. Expenditure in this area is being closely monitored and the forecast will be adjusted as the year progresses. The payment rate received by individuals for both sick pay and modified duties is based on their earnings from the previous year. On-call earnings in 2020/21 were particularly high due to high availability levels resulting from staff being furloughed from their primary employment, and additional activities carried out to support the community during the pandemic. This has pushed up the average cost of sick pay and payments for modified duties. Sickness absence levels have also been higher so far in 2021/22 than in 2020/21, as has the number of staff on modified duties.
- 2.5 **NON-UNIFORMED PAY:** non-uniformed pay is expected to underspend by £92k (after compensating for secondment income, posts being funded from grants, and expenditure being recovered from partner agencies). The budget calculation assumes a vacancy level of 3% but the current level is 11%.
- 2.6 **PENSION COSTS:** pension costs are expected to overspend by £47k. This is largely due to the creation of an accounting provision for estimated costs relating to the McCloud remedy.
- 2.7 **VACCINATION PROGRAMME:** The Service has provided both uniformed and non-uniformed staff to the Covid-19 vaccination programme. During the period from 1 April to 30 September over 13,500 staff hours have been provided, and activity is due to recommence again in December. The majority of the costs have been reclaimed from the clinical commissioning group, but it is estimated that around £44k of the costs relating to the period from April to September were unfunded and will have to be met by the Authority.

- 2.8 **TRAINING COSTS:** the forecasted underspend of £101k has two underlying causes. Firstly, many training courses have switched from in-person delivery to webinars and online conferences, and this has reduced training costs. The second factor is that some departments are focussing on their core business in order to catch up on projects and workloads affected by the pandemic, and as a result some development training has been delayed. A zero-based budgeting approach will be taken when preparing the training budget for the following year in order to identify areas where this budget requires amendment.
- 2.9 **TRANSPORT COSTS:** the forecasted overspend is £25k. This is largely comprised of the following significant variances:
- The budget for vehicle equipment is expected to underspend by £75k. The budget includes an amount for national resilience vehicles which is no longer required, and the budget for 2022/23 has been reduced accordingly.
 - Unplanned fleet maintenance is expected to overspend by £246k. The budget assumed that 6,000 hours would be required for labour, but the total number of labour hours so far this year exceeds this amount. This is partly due to an ageing fleet. Budget holders are working with VIA to prioritise the fleet repairs for the rest of 2021/22, and the issue is being addressed in the 2022/23 budget.
 - The budget for officers' car leases is expected to underspend by £80k. The £42k budget for car leasing is no longer required as the contract has now ended, so this budget has been removed for 2022/23. In 2018/19 a provision was created for the estimated cost of tax charges relating to officers' car leasing. The actual cost of £32k has now been settled and was considerably lower than first estimated. The remaining unused provision of £38k has been credited back to revenue, increasing the total underspend to £80k.
 - The budgets for mileage and public transport costs are expected to underspend by a total of £54k as more meetings and training events are now taking place online. The decrease in detachments due to measures put in place to reduce the spread of the Covid-19 virus between stations has also affected spending on mileage payments.
- 2.10 **PREMISES COSTS:** the forecasted underspend is £49k. The majority of this variance relates to business rates, which is expected to underspend by £51k. A review of business rates has been carried out and this has led to the Authority receiving refunds of £265k 2020/21 (net of £97k in fees paid to the surveyors). Further refunds are expected in 2021/22. It is possible that the Authority will also receive a business rates refund relating to Headquarters, but as it is not certain at this stage this has not been included in the estimated outturn.
- 2.11 **SUPPLIES & SERVICES:** the forecasted overspend is £189k which includes the following significant variances:

- The consultancy fees budget is expected to overspend by around £27k as a result of expenditure on recruitment consultants.
- There is a £20k overspend caused by the Authority's contribution towards the resurfacing of Bestwood Lodge Drive, which was not included in the budget.
- The audit fees budget is expected to overspend by £24k due to the number of audit hours being higher than anticipated when the contract was agreed.

- 2.12 **SUPPORT SERVICES:** The £63k overspend for support services is matched by additional income from the Home Office. It relates to the additional costs of dealing with the McCloud pension remedy.
- 2.13 **SALES, FEES & CHARGES:** The forecasted surplus of £221k mostly relates to the recovery of costs related to Covid-19 related activities. This has been used to offset the additional costs included in the paragraphs above.
- 2.14 **OTHER INCOME:** There is a forecasted surplus of £230k relating to other income. £104k of this relates to government grants, including £63k (see 2.11) for pensions administration and £83k for fire protection. There is also a £112k surplus relating to apprenticeship levy income, which was not budgeted for as it was not clear at the time how much income the Authority could expect to receive. This income will be included in the budget for 2022/23. A further £45k of the surplus income relates to Childs Home Safety Equipment partnership work carried out with Nottinghamshire County Council. This income is being used to offset additional costs arising from the project.
- 2.15 **CAPITAL FINANCING COSTS:** There is a forecasted underspend of £69k. The net overspend is comprised of the following variances:
- Interest charges are expected to underspend by £46k as interest rates have been lower than anticipated. The Authority borrowed £2m from the Public Works Loan Board in October and is expected to undertake additional borrowing towards the end of the financial year, so this estimate may change depending on the timing of this borrowing.
 - Minimum revenue provision (MRP) charges are expected to underspend by £21k. This is due to a decision to fund some ICT capital expenditure from a revenue contribution to capital in 2020/21.

RESERVES

- 2.16 Details of the use of reserves during 2021/22 can be found in Appendix B.
- 2.17 Expected levels of reserves at 31 March 2022 are £9.3m as detailed in Table 3 below.

- 2.18 The opening balances as at 1 April shown in the table below are provisional and may change, as the 2020/21 Statement of Accounts has yet to be finalised.

Table 3 – Anticipated Movement in Reserves 2021/22

Reserves	Balance 01/04/21 £'000	Anticipated Use 2021/22 £'000	Expected Balance 31/03/22 £'000
Contributions from earmarked reserves ¹	5,529	(1,321)	4,208
General Fund ¹	5,087	(116)	4,971
Total	10,616	(1,437)	9,179
ESMCP² Regional Reserve¹	182	(80)	102
Total	10,798	(1,517)	9,281

¹ Provisional opening balance figures

² Emergency Services Mobile Communications Programme

- 2.19 The Emergency Services Mobile Communications Programme (ESMCP) regional reserve has been shown separately to those reserves held by the Authority to reflect that the funds are to be allocated regionally and do not belong to Nottinghamshire Fire and Rescue Service (NFRS).
- 2.20 The general reserve is predicted to be £4.971m at the end of the financial year. This is above the minimum level of £4.5m agreed by Fire Authority in November 2021.
- 2.21 The Authority received Covid-19 grants from central government totalling £1.211m. At 31 March 2021 the unspent balance of £453k was transferred to an earmarked reserve and carried forward to 2021/22. The entire balance of this earmarked reserve has now either been spent or committed to fund future spending plans. The Authority will continue to record additional expenditure arising as a result of the pandemic even though the government funding has been spent, so that the impact on the revenue budget can be assessed. The earmarked reserve has been allocated as follows:

Expenditure description	Total 2021/22 £'000
Employee costs	326
Premises costs	41
Transport costs	19
Supplies and Services costs	67
Total	453

CAPITAL PROGRAMME

2.22 The 2021/22 Capital Programme approved by Fire Authority in February 2021 was £5.835m. After the addition £2.741m slippage from 2020/21 of and other adjustments approved this year (mostly timing adjustments for Worksop Fire Station and Eastwood Fire Station), the revised Capital Programme for 2021/22 is £9.7m. The total capital spend to date is £2.901m and the forecast outturn expenditure is £7.971m. The current capital programme is shown at Appendix C. The most significant areas of variance are detailed below.

ICT

2.23 The ICT programme (£765k) has been developed from the Digital Strategy. It includes replacement equipment and software and supports the specific schemes which underpin the strategy.

2.24 The Human Resources (HR) system upgrade was a 2020/21 project created to enable document scanning to retain documents electronically ahead of the move to the new joint Headquarters. Additional expenditure of £8k has been incurred on the project. This will be funded from underspends elsewhere in the capital programme.

2.25 The £185k Rostering project has been slightly delayed and slippage in the region of £35k is anticipated. This will be monitored, and the underspend will be requested to be slipped into 2022/23.

2.26 The ICT Replacement Programme is used to replace equipment that has reached the end of its life. A review of the programme has recently been undertaken and it has become apparent that some IT equipment has not been included, particularly the IT equipment at stations which is becoming obsolete and now needs replacing as a matter of urgency. A robust long-term plan is now being put in place and future budgets will be reviewed as part of the budget process.

2.27 The Performance Management System project is now complete.

2.28 The Emergency Services Mobile communications project, Tri service and Emergency Services Network original timeframe has slipped nationally, and it is currently anticipated that £302k will be slipped into 2022/23 at this stage.

2.29 The Occupational Health system original budget may prove to be insufficient for the project - an additional £18k is available in Earmarked Reserves for this purpose should it be required.

ESTATES

2.30 The newbuild element of the Joint Headquarters project is now reaching completion. The original budget for the capital project was £3.45m. Following the tendering for the project, this was reduced to £3.263m. During the project build, there has been some redesign work relating to the Mechanical and Electrical element of the project, which will incur additional costs. The pre-

tender estimate for the alterations and refurbishment of the existing buildings are also forecasting a £160k overspend. It is there requested to increase the budget back to its original value of £3.45m. This will be reflected in the 2022/23 budget being presented for approval by Fire Authority in February 2022.

- 2.31 Worksop Station - The project is progressing well and is expected to complete at the end of April 23. As previously reported, the tender has been awarded at £3.911m, which is £239k over the budget of £3.820m due to the inclusion of renewable energy devices, and the additional requirement for pile foundations. It had been hoped that savings could be made within the project to bring it back to budget, but there are ever increasing costs due to global factors beyond our control which may influence the final account, and this is now considered unlikely. The 2022/23 budget will be revised to reflect these additional costs when presented to Fire Authority for approval in February 2022.
- 2.32 Feasibility work relating to the replacement Eastwood Fire Station is due to commence towards the end of 2021/22. The build works will not start until 2022/23.
- 2.33 Hucknall Fire Station project is now complete with an underspend of £80k, it is no longer required for 2021/22 a capital receipt of £385k for the sale of Hucknall will be used to finance the capital programme.

EQUIPMENT

- 2.34 The CCTV and the Airbag Replacement projects are now complete. The project has come in under budget by £14k which is requested to be transferred to fund additional costs anticipated on the water rescue equipment project (see section 2.36)
- 2.35 The Fire Gloves project £104k was approved July 2021, with an additional £50k in and Earmarked reserve. This project is now underway and required sizes for staff are being collated. The order has been placed, however due to delays in the supply chain these may not arrive before the end of the year and is this is the case the budget will be required to slip into 2022/23. It is expected that there will be an underspend on this budget and £11k is requested to be moved to the Water Rescue Equipment budget (see 2.36)
- 2.36 The Department for Environment, Food and Rural Affairs (DEFRA) have drawn up the specification for the water rescue equipment, which has been adopted by NFRS. The tender process is now complete, but the tender price has come in over the initial budget, therefore it its recommend that approval is granted for underspends within the capital equipment be used to fund the additional £25k required. This project will now be delayed due to the lead time so the slippage will be required to be carried forward to 2022/23.
- 2.37 The Airbag project is now complete.

- 2.38 The Service has received a £13,700 capital grant to fund the purchase of equipment for the National Inter-agency Liaison Officers (NILO) and Specialist Responders. It is requested that this project is added to the Capital Programme.

TRANSPORT

- 2.39 The Fleet Replacement programme is derived from the Fleet Strategy and reflects current and future expected demand.
- 2.40 The Rescue Pump Budget of £1.018m is for the purchase of 3 fire appliances. The specification has been finalised and the tender progress will commence November, but it is likely that the project will be delayed due to extended delivery times in the vehicle industry following Covid-19. Progress of this project will be monitored and reported in future reports, the forecast outturn at this stage is £400k.
- 2.41 The light vehicles budget for 2021/22 of £179k, is for the purchase of 6 pool vehicles (£111k) 1 stores vehicle (£21k) and a principal officer's vehicle (£47k). Due to a worldwide shortage of parts, current new vehicles lead times are rather long. The £179k is likely to now be required in 2022/23.

PRUDENTIAL CODE MONITORING

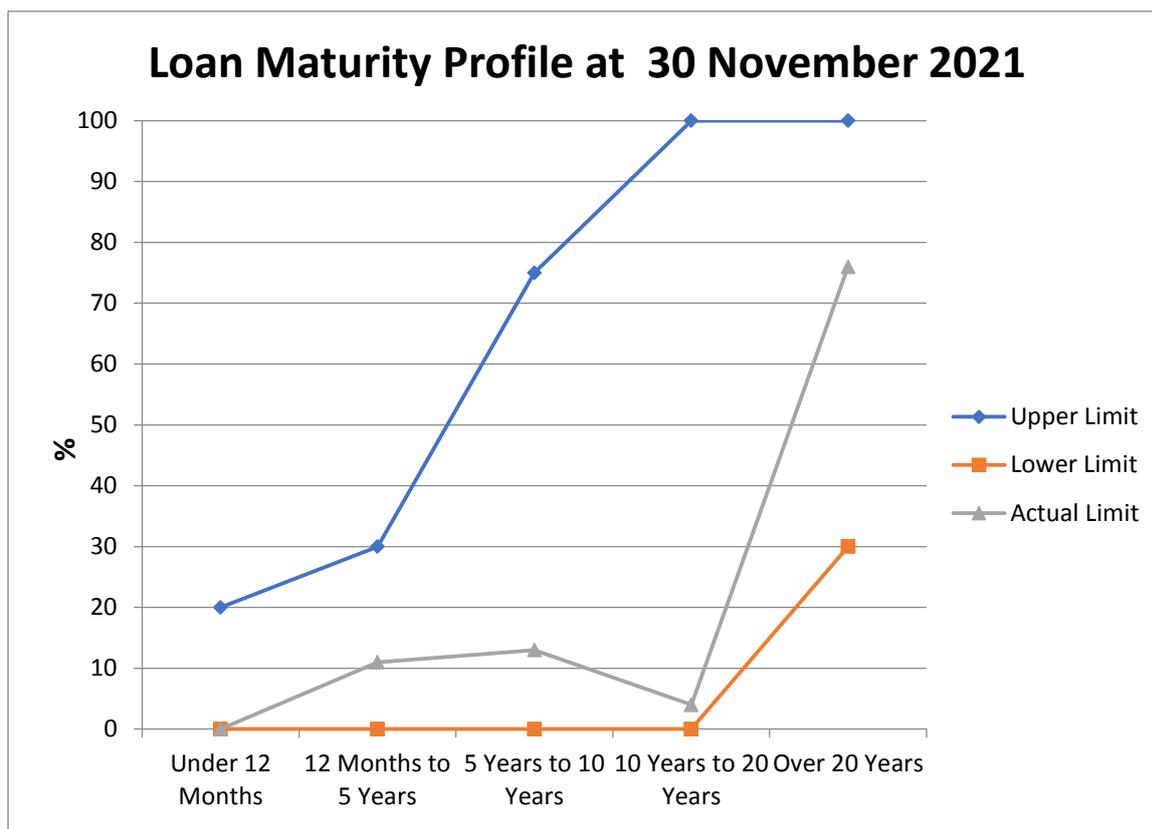
- 2.42 The Fire Authority approved the prudential indicators for 2021/22 at its meeting on 26 February 2021. The Prudential Code requires that performance against these indicators is reported to Members
- 2.43 The approved indicators along with performance as at 30 November 2021 are shown in the table below. There are some indicators which cannot be calculated until the year end expenditure is known.

Table 4 - Prudential Code Monitoring

Prudential Indicator	Approved Indicator	As at 30 November 2021
Estimate of Ratio of Financing Costs to Net Revenue Stream	5.4%	Year End Only
Estimate of Total Capital Expenditure to be Incurred	£5,835,000	Year End Only
Actual Borrowing		£28,932,000
Estimate of Capital Financing Requirement	£31,971,000	£31,971,000
Operational Boundary	£33,959,000	£33,959,000
Authorised Limit	£38,255,000	£38,255,000
Upper limit for fixed rate interest exposures	100%	100%
Upper limit for variable rate interest exposures	30%	30%
Loan Maturity:	<u>Limits:</u>	
Under 12 months	Upper 20% Lower 0%	See Graph
12 months to 5 years	Upper 30% Lower 0%	See Graph
5 years to 10 years	Upper 75% Lower 0%	See Graph
Over 10 years	Upper 100% Lower 0%	See Graph
Over 20 years	Upper 100% Lower 30%	See Graph
Upper Limit for Principal Sums Invested for Periods Longer than 365 Days	£2,000,000	0
Upper limit for internal borrowing as a % of the Capital Financing Requirement	20%	10.50%

2.44 The total borrowing at the end of November 2021 was £28.9m which is within the operational and authorised limits set out in Table 4. Borrowing activity has remained within these boundaries throughout the period covered by the report. The Authority has taken a £2m maturity loan from the Public Works Loans Board in October, and it is likely that more long-term borrowing will be taken before the end of the financial year.

2.45 The loan maturity profiles are all within the limits set. These are best demonstrated by graph:



2.46 Investments as of 30 November 2021 totalled £12.5m. Investment rates are monitored within the benchmarking group supported by Link Asset Services. There are seven councils and NFRS within the group. As at the end of September 2021, NFRS weighted average rate of return was 0.13%, compared with a group average of 0.17%.

3. FINANCIAL IMPLICATIONS

The financial implications are set out in the body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources or learning and development implications arising directly from this report. Some of the efficiency targets will have had staffing implications which were considered as part of the decision-making process at the time.

5. EQUALITIES IMPLICATIONS

An equality impact assessment has not been undertaken because this report is not associated with a policy, function or service. Its purpose is to explain variances to the approved budget which reflects existing policies.

6. CRIME AND DISORDER IMPLICATIONS

There are no crime and disorder implications arising from this report.

7. LEGAL IMPLICATIONS

There are no legal implications arising directly from this report.

8. RISK MANAGEMENT IMPLICATIONS

Budget monitoring and the regular receipt of financial reports is key to managing one of the most significant risks to the organisation, that of financial risk. The process of budget monitoring is a key risk management control measure, as are the management actions which are stimulated by such reporting.

9. COLLABORATION IMPLICATIONS

This report identifies several areas where collaboration is taking place between NFRS, other fire authorities, East Midland Ambulance Service and Nottinghamshire Police. Opportunities for collaboration around asset use and ownership are continually being investigated.

10. RECOMMENDATIONS

It is recommended that Members:

- 10.1 Note the content of this report.
- 10.2 Approve a £13,700 addition to the capital programme for the purchase of equipment required for the National Inter-agency Liaison Officers (NILO) activity. The equipment will be funded using a capital grant (section 2.38).
- 10.3 Approve the £25k increase in the water rescue equipment capital budget to be funded from underspends on the Fire Gloves project (£11k) and the vehicle CCTV project (£14k) (section 2.36).

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

John Buckley
CHIEF FIRE OFFICER

**REVENUE BUDGET MONITORING POSITION
AS AT 30 NOVEMBER 2021**

Budget Area	Annual Budget £'000	Revised Budget £'000	Exp to Date £'000	Forecast Outturn £'000	(Under) / Overspend Against Revised budget £'000
Employees	36,140	37,201	24,819	37,605	404
Premises	2,801	2,839	1,522	2,791	(48)
Transport	1,794	1,826	1,158	1,851	25
Supplies & Services	3,757	3,977	2,659	4,166	189
Third Party	783	883	65	891	8
Support Services	177	166	40	229	63
Capital Financing Costs	2,431	2,488	1,979	2,418	(70)
Fees and Charges	(362)	(374)	(399)	(595)	(221)
Other Income	(2,220)	(2,303)	(1,923)	(2,536)	(233)
Net Cost	45,302	46,703	29,920	46,820	117
Financed by:					
Government Funding	(12,729)	(12,729)	(9,079)	(12,729)	0
Non-Domestic Rates	(2,010)	(2,010)	(1,956)	(2,010)	0
Council Tax	(26,650)	(26,650)	(18,655)	(26,650)	0
Pension Grant	(2,340)	(2,340)	(2,340)	(2,340)	0
Business Rates Covid Relief Grant	(1,573)	(1,573)	0	(1,573)	0
Earmarked Reserves	0	(1,401)	(1,401)	(1,401)	0
General Reserve	0	0	0	(117)	(117)
Funding Total	(45,302)	(46,703)	(33,431)	(46,820)	(117)
Total	0	0	(3,511)	0	0

ESTIMATED RESERVE POSITION AT 31 MARCH 2022

Reserve	Opening Balance* 01/4/21 £'000	Movement During 2021/22 £'000	Reallocation Approved in MTFS £'000	Closing Balance 31/3/22 £'000
Resilience Crewing and Training	348	(15)	(333)	0
Prevention Protection and Partnerships	429	(193)	(68)	168
Business Systems Development	59	0	0	59
Transformation and Collaboration	1,799	(534)	(785)	480
Operational	673	(103)	(100)	470
Covid-19	1,054	(453)	(601)	0
ESN Reserve	1,307	(80)	0	1,227
Headquarters move	0	0	50	50
Budget Pressure Support	0	0	937	937
Efficiency Programme	0	0	900	900
Other	42	(23)	0	19
Total	5,711	(1,401)	0	4,310
General Reserve	5,087	(116)	0	4,971
Total Reserves	10,798	(1,517)	0	9,281

*Provisional opening balance figures

APPENDIX C

Capital Budget Monitoring as at 30 November 2021

CAPITAL PROGRAMME	Approved Budget 2021/22	Approved Changes to Budget 2021/22	Revised Budget 2021/22	Spend to Date	(Under)/Over Budget	Estimated Outturn to the end of March 2021	Outturn Variance
ICT & COMMUNICATIONS							
HR System Upgrade				8	8	8	8
Business Process Automation		19	19	14	-5	19	
Mobile Computing	100	6	106	86	-20	106	
HQ - Link ICT Replacement	30	40	70	7	-63	70	
ICT Sharepoint Internet/Intranet		16	16	14	-2	29	13
Performance Management System	20	-20		3	3	3	3
ESMCP Grant from DCLG (ESN)		41	41		-41		-41
Tri-Service Control Project		161	161		-161		-161
Unit4 Business World Upgrade	30	-30					
Covid - Capital				13	13	13	13
Replacement Equipment	50	125	175	47	-128	175	
HQ Project - Cloud Migration Work	150		150	2	-149	150	
Emergency Services Mobile							
Communication Programme ESN	100		100		-100		-100
Rostering Project	185		185		-185	150	-35
One off Projects	35		35	21	-14	21	-14
Occupational Health System	65		65	28	-37	83	18
	765	358	1,123	242	-881	827	-296
ESTATES							
Joint Headquarters Project	1,623	1,155	2,778	1,035	-1,743	2,652	-126
Workshop Joint Station	2,000	1,662	3,662	1,171	-2,491	3,502	-160
Newark Fire Station		10	10		-10		-10
Hucknall Fire Station		94	94	14	-80	14	-80
Eastwood Fire station		16	16		-16	16	
	3,623	2,937	6,560	2,220	-4,340	6,184	-376
EQUIPMENT							
CCTV - vehicles		114	114	83	-31	100	-14
Water Rescue - Capital	100		100		-100		-100
Gloves		104	104		-104	104	
Air Bag Replacements		41	41	43	2	43	2
	100	259	359	127	-232	247	-112
TRANSPORT							
Vans & Other Light Vehicles	179	313	492	293	-199	313	-179
Rescue Pumps	1,018	148	1,166		-1,166	400	-766
Special Appliances	150	-150	0	20	20		0
	1,347	311	1,658	313	-1,495	713	-945
	5,835	3,865	9,700	2,901	-6,949	7,971	-1,729

Capital Programme Financing 2021/22

TO BE FINANCED BY	Actual	Estimated Outturn
Revenue		31
Capital Receipts	385	385
Borrowing	2,516	7,555
Total	2,901	7,971