

# FENZ and SFRS Financial Benchmarking Methodology

**Fire and Emergency New Zealand**

International financial benchmarking methodology

June 2024

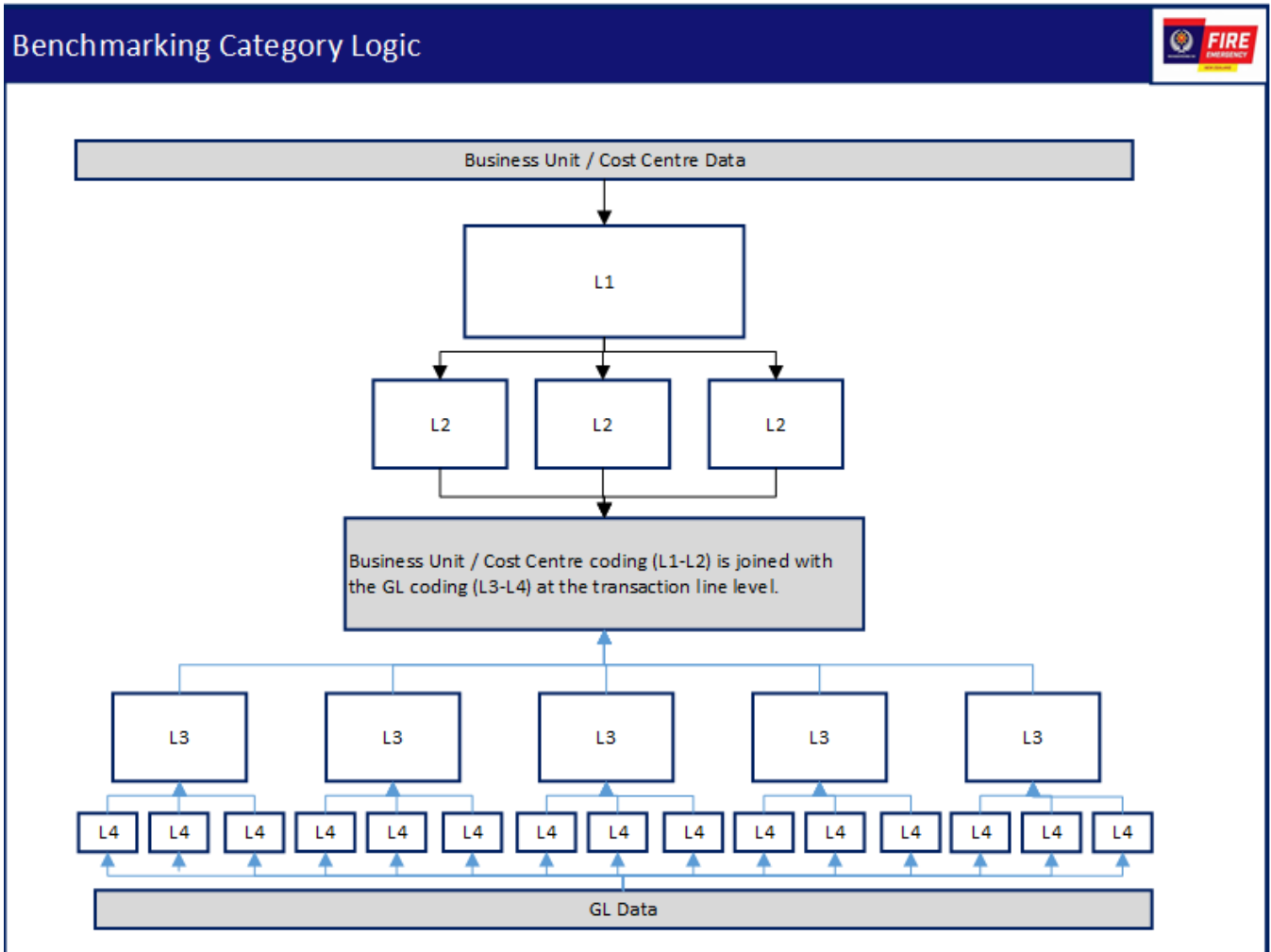
# Contents

1	Four-level data hierarchy	3
2	Methodology Overview (Summary)	4
3	Business Unit Processing	5
3.1	Service offering groupings (L1)	6
3.2	Business area groupings (L2)	6
4	GL Code Processing	8
4.1	GL Line Analysis (L4)	8
4.2	GL Code Categorisation (L3)	8
5	Model completion	9
5.1	Building comparable measures	9
5.2	Identify inconsistencies	9
5.3	Data visualisation	11
	Appendices	12
	Appendix A: Level 1 Categorisation (Business Unit / Cost Centre Clustering)	13
	Appendix B: Level 2 Categorisation (Business Unit / Cost Centre Clustering)	14
	Appendix C: Level 3 Categorisation (GL Code Clustering)	16
	Appendix D: Level 4 Categorisation (GL Code Clustering)	17

# 1 Four-level data hierarchy

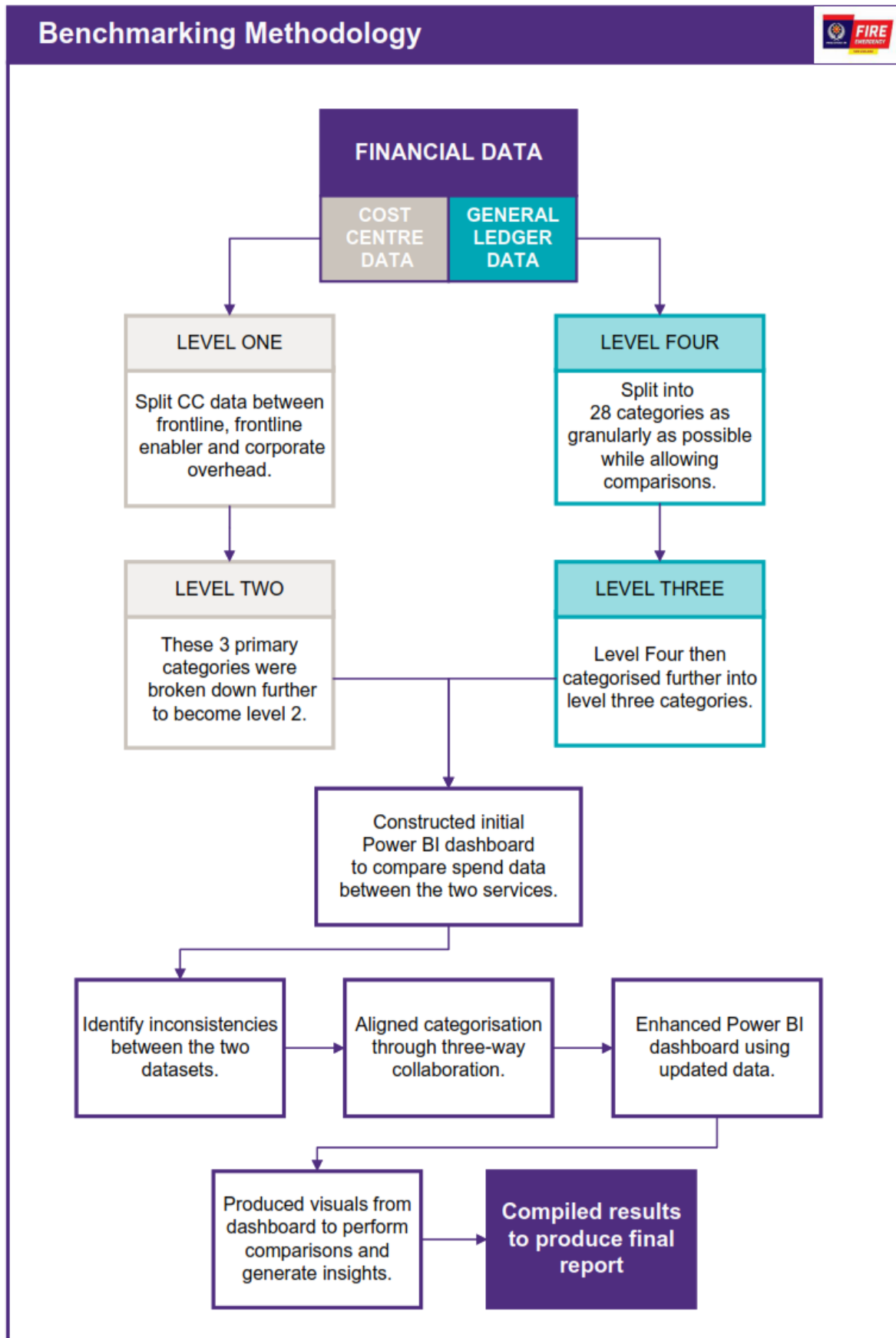
A four-level data hierarchy has been designed for the financial benchmarking process, providing a robust, repeatable cost mapping logic as basis for the financial benchmark. The categorisation logic has been developed with the individualities of a fire and rescue service in mind. To create a reflective financial categorisation logic, transaction line data at both the business unit (BU) / cost centre (CC) level, as well as at general ledger (GL) level was integrated and matched. An overview of the exact categories associated with this exercise, as well as their descriptions can be found in the [Appendices section](#).

Below is a visual illustration of the category building process followed for the financial benchmark:



## 2 Methodology Overview (Summary)

Below is a visual illustration of the benchmarking methodology followed. For the creation of the financial benchmark:



### 3 Business Unit Processing

The initial step of expense categorisation involved categorising expenses by clustering them into one of three high level categories (Level 1 / L1 categories), as detailed in Section 0.

Expenses within each of these three categories were then split into further categories to form the Level 2 (L2) categorisation. This is detailed later in Section 3.2. The process to categorise into L1 categories was the same as for L2 categories. Expenses were categorised differently depending on the data available:

1. Where possible, similar BU/CCs were grouped together to streamline the categorisation process, e.g., all Volunteer Fire Brigades were classified together for L1 categorisation purposes.
2. Where possible, the FENZ Business Unit (for SFRS, Cost Centre) was used to categorise directly into the L1 and L2 categories, e.g., 5010 - Chief Executive can be categorised directly into the L1 Corporate Overhead category and L2 Other Corporate expenses category. However, there were several Business Units (BU) /Cost Centres (CC) that were unable to initially be placed into a L1 and L2 category. Clarification was sought from FENZ/SFRS to better understand the nature of these codes. The following hierarchy was used:
  - a. Some individual line items may sit across multiple categories. In this instance, the line item was split across multiple categories. The line items split in this way were primarily those sitting between the L1 frontline enabler and corporate overhead categories. The following definition was used:
    - 75% Frontline enabler / 25% corporate overhead for expenses primarily used in support of frontline services. E.g. Operational ICT costs, strategic initiatives.
    - 50% Frontline enabler / 50% corporate overhead e.g. ICT infrastructure, where expenses are not clearly more frontline enabler or corporate overhead focused.
    - 25% Frontline enabler / 75% corporate overhead for expenses primarily of corporate overhead nature, e.g. business office ICT costs
    - When unsure we used a ratio of % of staff that are part of operational service delivery for Frontline enabler and % of staff that are not part of operational service delivery for corporate overhead.
  - b. If a single GL code was the same L1 category, no matter the business unit or cost centre, this could override the cost centre matching logic described in (c) or (d). For example, there are multiple cost centres across SFRS where firefighters are paid flexi duty. This is a frontline cost and is categorised as such regardless of the cost centre categorisation.
  - c. To ensure a correct categorisation, the team went a layer deeper into the general ledger (GL) data, where possible. An example of cost centres that this applies to are fire stations in Scotland. In the SFRS data, these station cost centres contain both firefighting expenses (frontline) and training expenses (frontline enabler), among other L2 categories. Here, specific line items were categorised differently to others of the same cost centre.
  - d. If none of (a) to (c) applied, the line item was categorised with the rest of its business unit as per (1) and (2).

### 3.1 Service offering groupings (L1)

The first level (L1) of categorisation was undertaken to understand the split between Frontline, Frontline Enabler, and Corporate Overhead. This was done under the FENZ provided definitions of each of three categories. A breakdown and brief description are provided in the table below:

L1 Category	Definition	Example BUs
<b>Frontline</b>	Those who directly deliver services to the public and industry	1216 - Waipu Volunteer Fire Brigade, 1420 - Auckland City Station
<b>Frontline Enabler</b>	Those who directly support frontline functions	1411 - Safety & Wellbeing, 1TH, 6320 - Injury Management Unit, 6575 - Simulation Training
<b>Corporate Overhead</b>	Those who maintain business operations that allow the organisation to function in an efficient manner and prepare for the future.	5010 - Chief Executive, 5105 - Finance Director, 6210 - Procurement

### 3.2 Business area groupings (L2)

After categorising the expenses into one of three initial categories, a similar process was undertaken to categorise the expenses within each of the three categories into further categories (L2 categories). This was done to enable a more granular view of the data and to increase the accuracy and precision of our cross-organisational financial assessment.

L2 categories were assigned using the same logic as the L1 categories. BU/CCs were categorised directly to L2 categories, where possible, with GL codes used for categorisation where a direct L2 category was not identifiable, e.g., BU 1420 – Auckland City Station used GL codes to distinguish between firefighter/people and firefighting - operating expenses.

For frontline expenses, the L2 categories are:

L2 Category	Description
Dispatch and comms	Dispatch and communication centre expenses.
Firefighting	Firefighter expenses - e.g. salaries, superannuation, any other wage or wage like expense, other people expenses e.g. medical expenses.
Other frontline initiatives	Services other than firefighting in NZ which deliver a service to the public - e.g. Fire Safe, Community Risk, etc.

If a frontline expense could be clearly categorised as dispatch and comms, firefighting or other frontline initiative, the line item was placed there. If it was unclear what of the three categories it should be, the line item was placed in the firefighting category. From discussions with FENZ and SFRS, we note a significant portion of a firefighter's time is not spent at scenes but performing other frontline duties. In these cases, station costs were attributed fully to the firefighting as there is not a reliable and clear way to split out costs to other frontline initiatives for either organisation at this time.

For frontline enablers, the breakdown to L2 categories was:

<b>L2 Category</b>	<b>Description</b>
Enabling Administration	Administration necessary to enable frontline activities
Enabling Equipment, Repairs, and Maintenance	Equipment required to deliver frontline activities. Repairs and maintenance of frontline equipment and assets, or of equipment necessary to deliver frontline activities.
Enabling ICT	ICT systems that directly support frontline activities, e.g. operational software, components of payroll for frontline staff, etc.
Operational planning	Planning of frontline operations, including regional planning teams, branch management
People Support	Enabling components of HR, health and safety programmes, costs other than equipment or training which support frontline staff.
Training	Training expenses of frontline staff

When possible, line items were categorised as one of the above categories. When it was not clear where an expense would sit, the Enabling Equipment, Repairs, and Maintenance (for equipment/repairs/maintenance related expenses) and Enabling Admin (for all other expenses) were used as a catch-all.

For corporate overhead, the breakdown to L2 categories was:

<b>L2 Category</b>	<b>Description</b>
Corporate ICT	ICT costs that do not directly enable frontline activities.
Financial management	Finance costs, including audit
General Admin and Management	Senior leadership team, board, other administration and management functions.
HR	Human resources costs
Specialist Corporate Services	Specialist back-office functions, e.g. risk, legal, internal audit, etc. Excludes accounting, finance, data, and other specialist services if they are contained elsewhere within corporate overhead.
Strategy and Analytics	Strategy and analytics

In the first instance, each expense line was categorised into one of the above categories. In the event it was uncertain which L2 category the line item fell in, the General Admin and Management Category was used as a catch-all for Corporate Overhead Expenses.

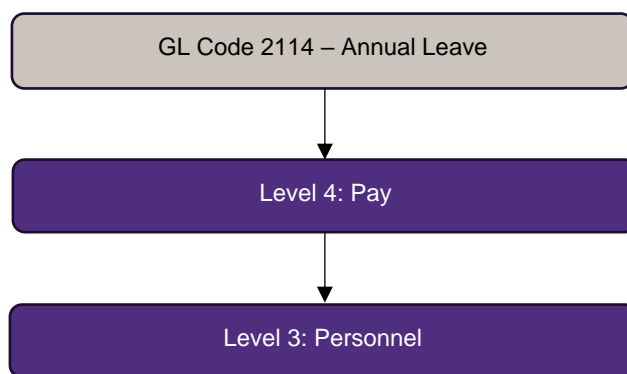
## 4 GL Code Processing

To provide comparable financial insights for the financial benchmarking exercise, the FENZ and SFRS data were clustered at the GL-level. Starting with the most granular data (GL codes), we have built sub-categories (L3-L4) to enable accurate comparisons between spending areas. A full description of our GL-related categories can be found in the [Appendices section](#).

This exercise involved comparing, matching and categorising GL information from the two organisations' spend data, taking their different reporting methodologies into account.

1. GL codes were categorised into Level 4 (L4) categories in line with the Taxonomy shown in Appendix D: Level 4 Categorisation (GL Code Clustering). This was done, where possible, by interpreting the GL-descriptions and transaction description provided in the two datasets. While there are more granular categories in each organisations accounts, e.g. "Leave", these differ in use between organisations and are not consistently comparable. L4 categories form the most granular level for GL categories.
2. Next, the L4 categories were mapped into the high-level GL categories (Level 3). For example, the level 4 category "Pay" has been categorised into the level 3 category "Personnel".

The following diagram displays the nature of this categorising system, with an example of FENZ GL Code 2114 – Annual Leave.



### 4.1 GL Line Analysis (L4)

Initially, GL codes were mapped between SFRS and FENZ data, where possible. However, not many GL codes had a single direct equivalent from the other organisation. This led to the development of L4 categories to provide the most granular level of detail while still allowing for meaningful comparisons. A detailed breakdown of the L4 categories is shown in [Appendix D](#).

The Computers and Communications GL-category couldn't be broken down beyond the L3 level. This was due to an incompatibility of GL coding, where spending areas were grouped differently amongst the two organisations. An example of this is SFRS code: 40026 - "Comms & IT Non-HQ Funded." This code means that the L4 category "Computers & Communications" is not able to be split into "Communications" and "IT" as this code spans two areas of spend and splitting them would cause an inaccuracy.

### 4.2 GL Code Categorisation (L3)

L3 Categories formed the highest level of GL categorisation, following a similar structure to the pre-existing spend categorisation logic provided by FENZ and SFRS. A detailed breakdown of the L3 categories is shown in [Appendix C](#), along with examples of GLs for each category.



## 5 Model completion

### 5.1 Building comparable measures

The primary metric to compare spend between organisations is to compare the size of the item in its category as a percentage. This allows for organisations to be compared despite differences in scale and budget. However, this means sub-category comparisons may be skewed by earlier differences in spend. For example:

1. Organisation one spends more on frontline.
2. Within frontline they spend less on firefighting.
3. Because the percentage in (1) is higher, the lower firefighting percentage in (2) does not necessarily mean organisation one spends less on firefighting as a proportion of its total expenditure. Rather, the proportion of expenditure spent on firefighting is a product of both (1) and (2).

### 5.2 Identify inconsistencies

Different organisations (particularly organisations in different jurisdictions) have different accounting practices and taxonomy logic. To create a comparable financial benchmark between the two organisations, the inconsistencies are identified and excluded from direct comparisons. Current exclusions include:

1. Book entries related to assets. This benchmarking considers operational expenditure. SFRS does not consider this as part of operational expenditure, so this has been excluded from both organisation to allow comparisons. This includes:
  - a. Depreciation and amortisation
  - b. Gain or loss on disposal of asset.
2. Bad debt and write offs. This is an area largely outside of an organisation's control and does not reflect spending decisions so has been excluded.
3. Finance costs:
  - a. Interest paid and received.
  - b. Capital charges.
4. Hydrant maintenance (SFRS). Hydrant maintenance was classed as unclassified and excluded as it is a function that only SFRS provides.
5. Pensions. Pension costs have been excluded as SFRS does not pay firefighter pensions and only pays non-firefighter pension costs. On the other hand, FENZ pays superannuation for all employee types. The difference means these expenses have been excluded from comparison.

Additionally, organisations from time to time undertake one-off projects that are not representative of their normal operational expenditure. For the financial year 2023 data provided the following projects were excluded:

#### **FENZ:**

- 5120 – Strategic Initiatives
- 6905 – ICT Project Opex

#### **SFRS:**

- 1484 – New Mobilising System project
- 1795 – Initiatives Prevention & Protection
- 1900 – PTFAS
- 1908 – Emergency Service Mobile Communication Programme
- One-off major enquiry costs – various Cost centre and sub account combinations

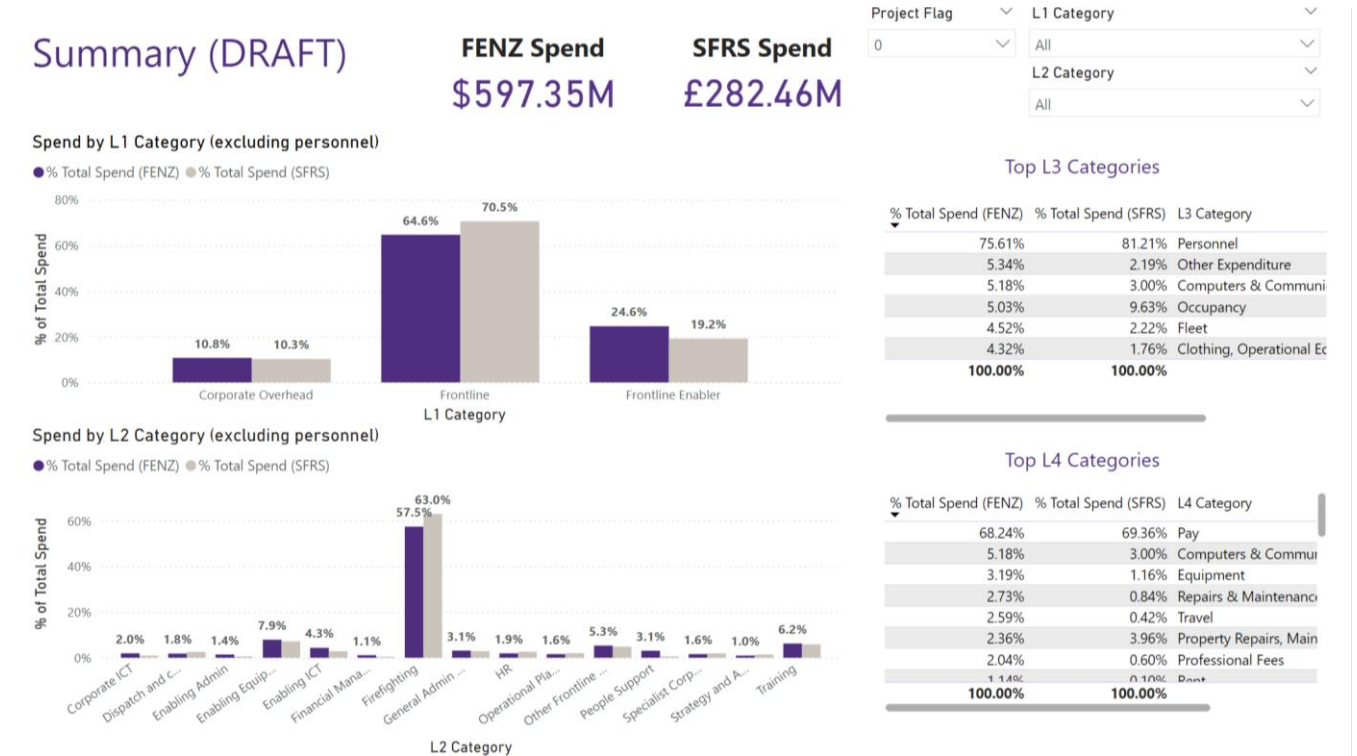
The below table outlines the value of exclusions:

Area	FENZ spend (FY23)	SFRS spend (FY23) <sup>1</sup>
Operating Expenditure	\$737.30 M NZD	£296.05 M GBP (\$617.41 M NZD)
Less unclassified spend*	\$109.11 M NZD	£11.15 M GBP (\$23.25 M NZD)
<i>Depreciation and amortisation</i>	\$75.22 M NZD	£0.00 M GBP (\$00.00 M NZD)
<i>Pensions / superannuation</i>	\$30.62 M NZD	£6.81 M GBP (\$14.20 M NZD)
<i>Other unclassified spend</i>	\$3.27 M NZD	£4.34 M GBP (\$9.05 M NZD)
Less one-off projects	\$30.84 M NZD	£2.44 M GBP (\$5.09 M NZD)
<b>Comparable spend</b>	<b>\$597.35 M NZD</b>	<b>£282.46 M GBP</b> <b>(\$589.07 M NZD)</b>
Less personnel spend	\$451.64 M NZD	£229.38 M GBP (\$478.37 M NZD)
<b>Comparable non-personnel spend</b>	<b>\$145.71 M NZD</b>	<b>£53.08 M GBP</b> <b>(\$110.70 M NZD)</b>

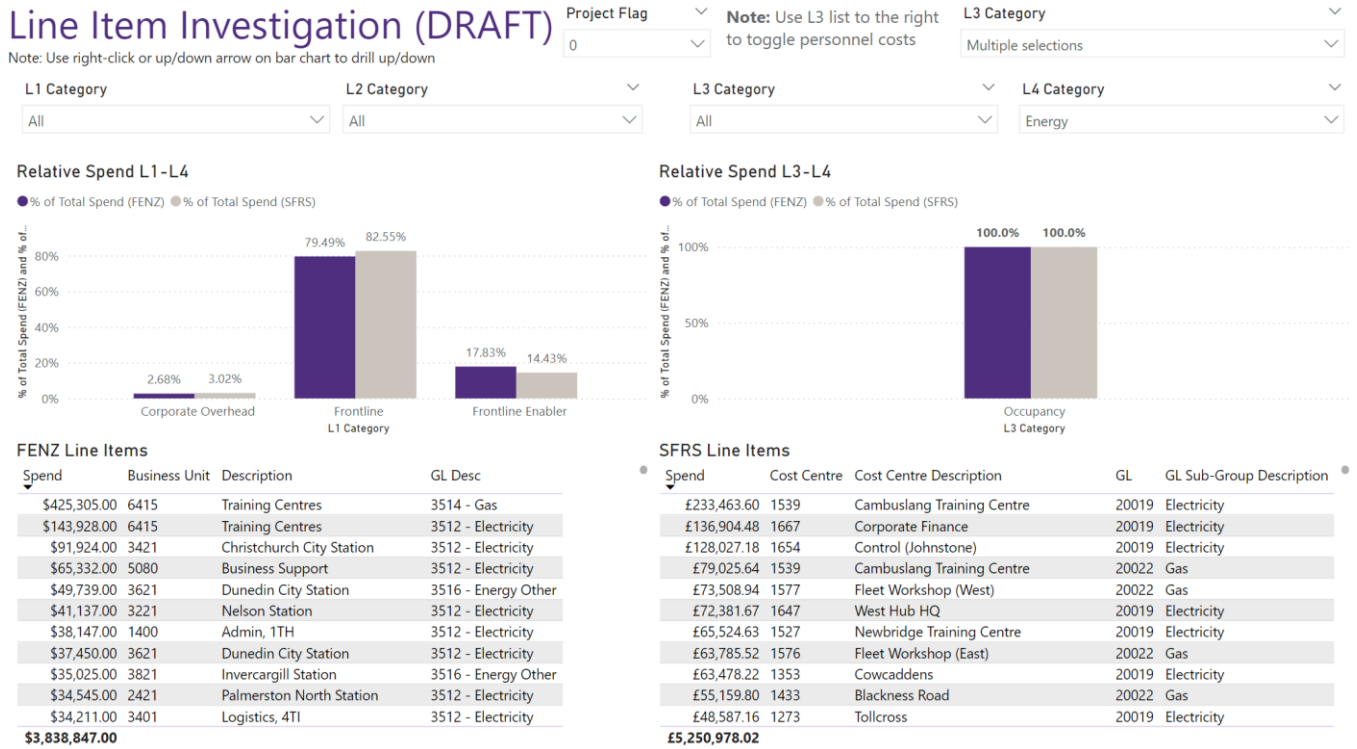
<sup>1</sup> £1 GBP = \$2.0855 NZD as of 22/04/2024

## 5.3 Data visualisation

A Power BI dashboard has been built to visualise the cost centre and general ledger categorisations. This dashboard reflects the normalised data and allows comparisons to be drawn. This dashboard can be used to facilitate conversations between organisations to understand the reasons behind spending differences. An example including personnel spend is shown below.



A view was also created to investigate the underlying line items for a category, or combination of categories.



# Appendices

## Appendix A: Level 1 Categorisation (Business Unit / Cost Centre Clustering)

Below is a description for Level 1 of the data hierarchy used for the financial benchmarking exercise.

L1 Category	Description - FENZ defined
Frontline	Those who directly deliver services to the public and industry
Frontline Enabler	Those who directly support our frontline functions
Corporate Overhead	Those who maintain business operations that allow the organisation to function in an efficient manner and prepare for the future.

## Appendix B: Level 2 Categorisation (Business Unit / Cost Centre Clustering)

Below is a description for Level 2 of the data hierarchy used for the financial benchmarking exercise.

**Note, some Business Units e.g. fire stations were insufficient to group into L2 categories. In these cases, associated GL codes were used to split the BU expenses into L2 categories as described in Section 3.2.**

L1 (Cost Centre Groupings)	L2 (Consolidated Business Unit Grouping with GL split where necessary)	Description	FENZ examples	SFRS examples
Frontline	Dispatch and comms	Dispatch and communication centre expenses.	5912 – Comms Auckland, 6951 Comms Te Hiku	1654 – Control (Johnstone), 1733 – Whitefarland Point radio Station
	Other frontline initiatives	Business units / cost centres which directly deliver a service to the public other than firefighting. This is primarily community outreach and prevention activities, but also includes any non-firefighting activities that are part of each organisations legislative function.  Note: There may be an element of these expenses contained within the firefighting L2 category. This 'Other Frontline Initiatives' category exists for costs which are clearly identifiable as other frontline initiatives.	4114 – Fire Engineering unit, 3025 – Community Risk, 7013 – International Deployments	1478 – Community Safety Engagement, 1612 – Edinburgh City PP, 1476 – Fire Investigation (West)
	Firefighting	Firefighter and station costs that can be directly attributed to frontline activities and cannot be classified as dispatch, comms, or other frontline initiatives.	3221 – Nelson Station, 1911 – Logistics D25 Waikato, 4025 USAR deployments	1445 – Perth, 1632 – Glasgow City HQ, 1866 – Orkney Rural Support 2
Frontline Enabler	Enabling Administration	Administration necessary to enable frontline activities.	3600 – Admin 5TK (50% of), 5035 Local Advisory Committees, 5117 – Corporate Finance (asset and equipment insurance components)	1667 – Corporate Finance (Insurance component), 1624 – Highland HQ (travel related expenses only)
	Enabling Equipment, Repairs, and Maintenance	Equipment required to deliver frontline activities. Repairs and maintenance of frontline equipment and assets, or of equipment necessary to deliver frontline activities.	4411 – Fleet Te Hiku, 4066 Equipment & Logistics Capability, 5441 – Property Te Ihu,	1583 – Property HQ (service contracts), 1576 – Fleet Workshop (East), 1581 – Stores (West)
	Enabling ICT	ICT systems that directly support frontline activities, e.g. operational software, components of payroll for frontline staff, etc.	6910 – ICT National Contracts (75% of), 6860 – ICT Business Office (25% of), 6830 – ICT Operations (75% of)	1564 – ICT (75% of), 1570 – Infrastructure/ Communications (50% of)
	Operational planning	Planning of frontline operations, including regional planning teams, branch management	4010 – Response Capability, 5120 – Strategic initiatives (75% of),	1488 – Central Staffing, 1898 – Frontline Support, 1827 - CAD

L1 (Cost Centre Groupings)	L2 (Consolidated Business Unit Grouping with GL split where necessary)	Description	FENZ examples	SFRS examples
	<b>People Support</b>	Enabling components of HR, health and safety programmes, costs other than equipment or training which support frontline staff.	2211 – Safety & Wellbeing, 5220 – Women’s Development	1509 – Health & Safety, Sub-account 50017 – Professional fees
	<b>Training</b>	The building and equipment costs of frontline training	6520 – Career Recruit, 6425 – Firefighter Development	1539 – Cambuslang Training Centre, 1168 – Nairn (drill nights)
<b>Corporate Overhead</b>	<b>Corporate ICT</b>	ICT costs that do not directly enable frontline activities.	6910 – ICT National Contracts (25% of), 6860 – ICT Business Office (75% of)	1564 – ICT (25% of), 1570 – Infrastructure/ Communications (50% of)
	<b>Financial management</b>	Accounting and audit costs. Also includes financial management costs (other than those with the L4 unclassified) definition, and strategic finance and corporate finance costs.	5602 – Investment & Portfolio Management, 5114 – Financial transactions, 5110 – Finance	1557 – Accountancy, 1556 - Systems
	<b>General Admin and Management</b>	Senior leadership team, board, other administration and management functions.	3600 – Admin 5TK (50% of), 5080 – Business Support, 5117 – Corporate Finance (Flights, Rent, “other” insurance components),	1668 – SLT Management, 1683 – Admin Newbridge, 1907 – Museum of Fire, 1673 – Seconded Officers
	<b>HR</b>	Human resources costs.	6310 – HR services, 5355 – Workplace Culture and Change, 5119 – National Savings (non-firefighter contract costs)	1665 – Corporate Recruits, 1496 – Resourcing, 1499 – Business Partnering, 1510 – Organisational Health Wellbeing
	<b>Specialist Corporate Services</b>	Specialist back-office functions, e.g. risk, legal, internal audit, etc. Excludes accounting, finance, data, and other specialist services if they are contained elsewhere within corporate overhead.	5057 – Information requests, 5050 – Legal, 6210 - Procurement	1558 – Risk and internal audit, 1511 – Training Corporate, 1455 – Information & Governance, 1454- Communications
	<b>Strategy and Analytics</b>	Strategy and analytics This category includes strategic initiatives for the organisation that do not directly support the frontline (as opposed to operational planning, which includes strategy initiatives that enable the frontline to be more efficient). This category also includes analytics functions that do not directly support the frontline.	5112 – Data & Analytics, 5120 – Strategic Initiatives (25% of), 5620 – Org Strategy & Capability Development	1466 – Data Intelligence, 1676 – Portfolio Office (guides project managers), 1573 – Asset Governance & Performance

## Appendix C: Level 3 Categorisation (GL Code Clustering)

Below is a description for Level 3 of the data hierarchy used for the financial benchmarking exercise.

L3 Category	Description
Personnel	Any costs directly related with any personnel employed or volunteering within the organization.
Clothing, Operational Equipment & Consumables	Any costs associated with any clothing or any equipment or consumable used whether frontline or backline.
Occupancy	Any costs associated with buildings, land, or premises owned or rented by the service.
Fleet	Any costs associated with vehicles used for the delivery of the frontline service.
Computers & Communications	Any costs associated with any hardware, software, computer or communication or cellular device.
Other Expenditure	Any other expenditure by the service that doesn't fit into the prior categories.



## Appendix D: Level 4 Categorisation (GL Code Clustering)

Below is an overview for Levels 3-4 of the data hierarchy used for the financial benchmarking exercise.

L3 (GL Groupings)	L4 (GL Groupings)	Description	FENZ examples	SFRS examples
Personnel	<b>Conferences</b>	Costs associated with holding or attending conferences.	2784 – Provincial Conferences, 2725 – Registration Fees Conferences	40101 – Conference and Seminars
	<b>Contract settlement</b>	Costs associated with settling contracts.	2146 – Contract – Non Firefighter, 2145 – Contract Settlement	N/A
	<b>Food</b>	Food/catering for employees (non-training, non-conferences.)	4475 – Non Training-Venue Equipment and Food, 4860 – Incident Catering/Food	20069 – Contract Catering, 10392 – Incident Subsistence and Catering
	<b>Injury Benefits</b>	Any costs associated with compensating employees for their injuries (Payments made to employees out of action, ACC levies, etc.)	2405 – ACC Levies, 2160 – AEP Recoveries	10232 – Injury Benefits
	<b>Medical</b>	Any costs associated with employee's medical bills. (Huge discrepancy between FENZ and SFRS.)	2636 – Hospital Elective Surgery, 2515 – Welfare Costs – Staff, 2505 – Occ Safety & Health Costs	50084 – Physiotherapy Fees, 10228 Optical Costs
	<b>Other Costs – Personnel</b>	Other personnel costs not captured by any of the other categories.	2415 – Fringe Benefit tax, 2112 – Bank Fees	10285 – Other Staff Costs, 10503 – Employee Other – Budget Reallocation
	<b>Pay</b>	Any form of pay to employees, including volunteers, contractors, and allowances.	2140 – base Rem Firefighter, 2125 – paid Call Backs, 2430 – Contractors.	10163 – Basic Pay Support, 10458 – Other costs WTF Training Instructors Allowance
	<b>Personnel Insurance</b>	Insurance relating to personnel, e.g. life, income.	4915 – Insurance Premium – Income Continuation, 4917 – Insurance Premium – Life Insurance	10042 – NI Emp Conts WTF, 10205 – NI Emp Conts Support
	<b>Pre-Employment Costs</b>	Costs associated with obtaining an employee prior to making a contract.	2494 – Recruitment – Agency fees, 2435 – Relocation Costs - Individual	10221 – Pre-Employment Costs, 10224 – Reallocation Costs
	<b>Training</b>	The personnel cost of training, excluding the building and equipment costs of training	2740 – External Trainer / Facilitator, 2735 – Training Venue, Equipment, and Food	10085 – Drill Nights, 10371 – Apprenticeship Levy, 40037 - Timber
	<b>Travel</b>	Any costs arising from travel	4492 – Air NZ Expenses – CFIS, 4450 – Accom and Food (Domestic)	30021 – Travel, 10397 – Subsistence bookings
	<b>Volunteer</b>	Non-pay volunteer expenses	5505 – Brigade grants - volunteer	N/A

<b>Clothing, Operational Equipment &amp; Consumables</b>	<b>Clothing</b>	Clothing worn by staff.	3265 – Uniforms, 3280 – Laundry/Dry Cleaning	40247 – Uniformed Laundry, 40084 – FF Uniforms
	<b>Equipment</b>	Costs associated with any equipment used actually firefighting.	3334 – R&M BA, 3325 - Foam	40000 – Equipment Maintenance, 50090 – Medical Supplies
	<b>Office</b>	Office equipment and consumables	4025 – Stationery, 4020 – Non Op Equip/Furn<\$1000	40066 – postages, 40054 – Corporate Expenditure
<b>Occupancy</b>	<b>Energy</b>	Energy costs of occupancy. (Electricity, gas, etc.)	3512 – Electricity, 3516 – Energy Other	20019 – Electricity, 20022 - Gas
	<b>Other Costs - Occupancy</b>	Other costs associated with keeping properties running.	3570 – Compliance Costs	20045 – Other Property Costs, 20043 – Security, 20039 – Carbon Reduction
	<b>Property Management Fees</b>	Fees paid to property managing bodies.	3630 – Property Management Fees	40215 – Facilities Management Professional Services, 20076 – Soft FM Contract Costs
	<b>Property Repairs &amp; Maintenance, and Services</b>	Repairs & maintenances on property/buildings. Also includes necessary services to maintain occupancy, e.g. cleaning.	3580 – Property Planned Maintenance, 3566 – Pest Control, 3554 – Cleaning Contracts Exterior	20041 – Service Contracts, 20081 – Caretaking, 20036 – Contract Cleaning, 20000 – Property Repairs & Maintenance
	<b>Rates</b>	Rates paid to councils.	3520 – Rates – General	20012 - Rates
	<b>Relocation Costs</b>	Cost of relocating property.	3585 – Relocation Costs – Premises	20090 – Property Relocation Costs
	<b>Rent</b>	Rent paid/income.	3530 – Rent – Property, 3535 – Rent - Carparks	20017 - Rents
	<b>Water</b>	Water supply/water rates.	3525 – Water Rates	20037 – Water Coolers, 20041 – Water Meter Charges
<b>Fleet</b>	<b>Fuel</b>	Fuel of vehicles (Also includes electricity for EVs.)	3105 – Fuel – Red and White Fleet, 3107 – EV Charging	30004 - Fuel
	<b>Leased Vehicles</b>	Costs for vehicles held under lease. Differ from hire cars by duration of contract.	3120 – Vehicle Lease	30051 – Lease Cars
	<b>Repairs &amp; Maintenance - Fleet</b>	Repairs and maintenance on the organisation's vehicles.	3172 – Fleet Repairs & Maintenance, 3171 – Fleet Servicing – A/B/C Service	30000 – Vehicle Maintenance, 30053 – Fleet External Contractors
	<b>Running Costs - Fleet</b>	Running costs associated with keeping a fleet of vehicles (Not including fuel costs or repairs and maintenance)	3115 – Vehicle Registration, 3199 – National Savings – Fleet, 3110 – Road User Tax	30054 – tyres, 30010 – Other Vehicle Running Costs
<b>Computers &amp; Communications</b>	<b>Computers &amp; Communications</b>	Any computers, telecommunications, IT, software etc. Cannot be broken down further due to	3915 – Computer Software Maintenance and Support, 2815 –	40020 – Information Technology, 40018 – Mapping Services

		SFRS code 40026 - Comms & IT Non HQ Funded.	Communications Hardware	
<b>Other Expenditure</b>	<b>Community Outreach</b>	Any costs associated with facilitating interaction with the general public.	4225 – Area Promotions, 4275 – Publications Other	40068 – Advertising, 40082 – Community Initiatives
	<b>External Research and Development</b>	Research and development provided by 3 <sup>rd</sup> parties and not included in professional fees	4710 – Research and Development	N/A
	<b>Grants</b>	Grants paid or received.	5520 – UFBA Operating Grants, 5550 – Grants and Donations Other	N/A
	<b>Non-Personnel Insurance</b>	Insurance for non-personnel related matters.	4914 – Insurance Premium – Property and Equipment, 4916 – Insurance Premium - Other	40089 – Insurances, 40214 – Insurance Excesses
	<b>Other Costs – Non-Personnel</b>	Other expenditure that is not personnel related and does not fit into a different category.	4835 – Information & Corporate Subscriptions, 4840 - Koha	40035 – Smoke Alarms, 40078 – Subscriptions, 40103 – other Supplies and Services
	<b>Professional Fees</b>	Fees paid to external professional bodies.	4669 – Professional Fees – Other, 4685 – general Legal Expenses, 4816 – LAC Members Fees	50017 – Professional Fees, 50002 – Payments to Other Bodies, 50029 – Fire Board Costs
	<b>Vegetation Firefighting Support</b>	Hire of external services used in vegetation firefighting	3315 – Hire of Aerial Services, 3320 – External Firefighting Services	N/A
<b>Unclassified</b>	<b>Unclassified</b>	Areas of expenditure that are not consistent between organisations and have been excluded.	6152 – Depreciation (Communications Equipment), 2205 – Superannuation Firefighters	40002 – Hydrant Maintenance, 10126 – Local Government Pension Scheme, 40099 – Write Offs, 50046 – Capital Financing Other





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