

**GUIDANCE NOTES ON COMPLETION OF THE INTEGRATED RISK  
MANAGEMENT PLANNING (OPERATIONAL ACTIVITIES) ANNUAL  
STATISTICAL RETURNS FOR 2006/2007**

**1. Financial returns (FIN)**

**FIN1** – payment of invoices for commercial goods and services

1. This return contains the information required to publish BV8 and requires two totals to be submitted. For details on the criteria to be used, reference should be made to 'Best Value Performance Indicators: 2005/06' published by the ODPM<sup>1</sup>. Additional guidance is available in Fire and Rescue Service Circular 14/2005 and its annexes<sup>2</sup>.

**FIN2** – pay, pensions and capital information

1. This return collects information on Fire and Rescue Services pay, pensions and capital. All amounts are in units of thousands of pounds.
2. Salaries and wages should include bounty payments and employers' contributions to superannuation and National Insurance.
3. Section B is new and deals with employer contributions paid by Fire and Rescue Authorities.
4. The pension information need not follow FRS17 conventions used elsewhere.
5. This form does not link to any other form, for instance, it need not link with the RO6 form.

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<sup>1</sup> The guidance documents can be found at: [http://www.odpm.gov.uk/embedded\\_object.asp?id=1136119](http://www.odpm.gov.uk/embedded_object.asp?id=1136119)

<sup>2</sup> <http://www.odpm.gov.uk/index.asp?id=1124644>