



Meeting	Fire & Rescue - Performance and Resources Board	Agenda Item	5
Meeting Date		Report Number	
Report Author:	Jayesh Padania, Finance Manager		
Presented By	Neil Cross - Chief Finance Officer		
Subject	Budget Review – May 2020		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31 May 2020 and identifies and comments on major budget variations. In addition the report includes key indicators that act as lead indicators for expenditure across the Authority.

RECOMMENDATIONS

Fire & Rescue - Performance and Resources Board is asked to:

- 1 - Note the position on income and expenditure at 31 May 2020 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 31 May 2020

Summary of Income and Expenditure

This table below shows actual expenditure against budget to 31 May 2020

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	YTD Actuals 2019-20 £'000s	Comments
Wholetime Firefighters	5,754	5,564	(191)	(3%)	34,633	5,413	
On Call Firefighters	758	800	42	5%	6,893	715	
Control	252	234	(19)	(8%)	1,368	222	
Support Staff	2,326	2,373	47	2%	14,715	2,179	
Total Employment Costs	9,091	8,971	(120)	(4%)	57,609	8,530	
Support Costs	215	362	147	41%	2,174	405	
Premises & Equipment	1,560	1,780	220	12%	10,678	1,628	
Other Costs & Services	365	545	180	33%	3,298	467	
Ill health pension costs	540	504	(35)	(7%)	2,276	488	
Financing Items	208	211	3	1%	6,365	217	
Inflation Provision	-	-	-	-	-	-	
Total Other Costs	2,887	3,401	515	80%	24,790	3,205	
Gross Expenditure	11,978	12,372	394	76%	82,400	11,735	
Operational income	(1,208)	(1,257)	(49)	4%	(7,539)	(1,280)	
Net Expenditure	10,770	11,115	345	3%	74,861	10,455	
Funding							
Revenue Support Grant	(3,338)	(3,338)	-	-	(8,473)	(3,284)	
National Non-Domestic Rates	(2,713)	(2,708)	5	0%	(16,519)	(2,678)	
Council Tax Collection Account	(84)	(93)	(9)	(0%)	(400)	(93)	
Council Tax	(6,530)	(6,526)	4	0%	(47,851)	(6,309)	
Cont'ns to/(from) General Bals	-	-	-	-	-	-	
Total Funding	(12,665)	(12,665)	-	0%	(73,243)	(12,365)	
Funding Gap / (Surplus)	(1,895)	(1,550)	345	3%	1,618	(1,910)	

Please note the Funding Gap/(Surplus) represents the short-term difference between the year to date funding and expenditure, this will equalize at end of the financial year

Statement for Expenditure to 31 May 2020

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	2019-20 YTD Actuals £'000s	Comments
Wholtime Firefighters	5,754	5,564	(191)	(3%)	34,633	5,413	COVID19 pay costs to date are £117K ASW costs are £62K, these costs are being reviewed by CRT and further update will provided once this review has concluded
On-Call Firefighters	758	800	42	5%	6,893	715	On Call are 58.0 FTE under Budget in May
Control	252	234	(19)	(8%)	1,368	222	Control Operational Staff are 0.7 over FTE, resulting in £4K overspend against budget Overtime and on costs are over budget by £15K
Support Staff	2,326	2,373	47	2%	14,715	2,179	Staff Pay + Agency Temps + Overtime are over budget by £51K Secondary Staff costs under budget £40K and on-costs under budget by £58K
Total Employment Costs	9,091	8,971	(120)	(1%)	57,609	8,530	
Training	69	122	53	43%	730	141	Underspend on all Training to date
Employee Support Costs	111	126	16	13%	758	167	Overspend on Redundancy from restructure in HR Dept. £63K Underspend Occupational Health £14K and Footwear & Clothing £27K
Travel & Subsistence	35	114	78	69%	686	97	Mainly under budget on Mileage Costs by £42K & Travelling/Standby Expenses by £36K
Support Costs	215	362	147	41%	2,174	405	
Property Maintenance	312	339	26	8%	2,032	338	Underspend on Internal Decorations, Alterations & Improvements £13K and Planned Works £12K
Utilities	118	113	(5)	(4%)	678	90	
Rent & Rates	260	273	13	5%	1,640	262	
Equipment & Supplies	270	246	(24)	(10%)	1,478	267	Overspend includes COVID19 spend of £48K underspends on PPE £15K and Breathing Apparatus £10K
Communications	237	252	14	6%	1,510	259	
Information Systems	275	395	120	30%	2,368	265	Underspend on IT Maintenance and Contracts £113K
Transport	88	162	74	46%	972	148	Underspend on Vehicle Spares against budget of £30K & Petrol & Diesel by £38K
Premises & Equipment	1,560	1,780	220	12%	10,678	1,628	
Establishment Expenses	63	190	127	67%	1,144	149	Underspend on Community Safety of £59K & Home Safety by £17K
Risk Protection	86	97	11	11%	582	89	
Professional Fees & Services	146	187	41	22%	1,149	186	Underspend on Other Local Auth Services £27K and Legal Expenses £17K
Democratic Representation	37	37	-	-	220	36	
Agency Services	33	34	1	2%	202	7	
Other Costs & Services	365	545	180	33%	3,298	467	
Ill Health Pension costs	540	504	(35)	(7%)	2,276	488	
Lease & Interest Charges	208	211	3	1%	1,265	217	
Statutory Provision for Capital Financing	-	-	-	-	5,100	-	
Financing Items	208	211	3	1%	6,365	217	
Gross Expenditure	11,978	12,372	394	3%	82,400	11,735	
Total Operational income	(1,208)	(1,257)	(49)	4%	(7,539)	(1,280)	
Net Expenditure	10,770	11,115	345	3%	74,861	10,455	

Cost Centre Report For May 2020

	Pay			Non-Pay			Operational Income			Net Expenditure		
	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD	YTD Actual	YTD Budget	Variance YTD
All Stations	4,961,281	4,824,458	(136,823)	23,391	10,176	(13,215)	(142,760)	(142,834)	(74)	4,841,912	4,691,800	(150,112)
Station Group Management	576,200	530,488	(45,712)	14,112	33,220	19,108	(1,778)	0	1,778	588,534	563,708	(24,826)
Service Leadership Team	244,880	221,658	(23,222)	64,252	85,104	20,852	0	0	0	309,132	306,762	(2,370)
Control	266,880	243,910	(22,970)	173	146	(27)	0	0	0	267,053	244,056	(22,997)
Operations	153,907	165,774	11,867	44,845	74,860	30,015	(10,816)	(7,500)	3,316	187,936	233,134	45,198
Corporate Comms	56,245	46,208	(10,037)	5,426	10,962	5,536	0	0	0	61,671	57,170	(4,501)
Perf Mgmt & Impr	94,872	109,990	15,118	438	576	139	0	0	0	95,309	110,566	15,257
Community Safety	245,360	384,492	139,132	12,235	78,638	66,403	(28,594)	(42,416)	(13,822)	229,001	420,714	191,713
Technical Fire Safety	355,049	409,820	54,771	3,624	7,714	4,090	(2,026)	0	2,026	356,648	417,534	60,886
Water Services	46,868	42,390	(4,478)	25,750	19,058	(6,692)	(1,762)	(15,000)	(13,238)	70,855	46,448	(24,407)
Emergency Planning & Civil Protection	40,342	59,632	19,290	0	476	476	0	0	0	40,342	60,108	19,766
Corp Risk & Bus Cont	13,859	12,244	(1,615)	0	250	250	0	0	0	13,859	12,494	(1,365)
External Secondments	55,217	47,530	(7,687)	0	952	952	(225)	(15,334)	(15,109)	54,992	33,148	(21,844)
Technical Services	53,205	53,214	9	160,484	202,000	41,516	0	0	0	213,689	255,214	41,525
Health & Safety	63,680	36,804	(26,876)	312	1,212	900	0	0	0	63,992	38,016	(25,976)
Training	319,223	374,052	4,095	70,412	112,816	42,404	(1,087)	(10,000)	(8,913)	388,549	426,135	37,586
Police Collaboration	30,752	33,834	3,082	(10,000)	32,100	42,100	(7,637)	(23,930)	(16,293)	13,115	42,004	28,889
Workshops Management	64,987	65,884	897	62,382	129,084	66,702	(4,394)	(5,000)	(606)	122,976	189,968	66,992
Catering	15,780	18,942	3,162	2,189	14,738	12,549	0	(11,382)	(11,382)	17,968	22,298	4,330
Finance & Pay	132,441	116,457	(15,984)	367,080	402,847	35,767	(846,437)	(817,858)	28,579	(346,915)	(298,554)	48,361
Purchasing & Supply	61,005	66,644	5,639	23,002	57,082	34,080	0	0	0	84,007	123,726	39,719
Property Services	123,447	110,537	(12,910)	740,620	760,650	20,030	(15,930)	(12,000)	3,930	848,136	859,187	11,051
Workshop Engineering	194,798	185,436	(9,362)	46,432	82,526	36,094	(6,338)	(13,666)	(7,328)	234,892	254,296	19,404
Human Resources	287,049	265,655	(21,394)	658,481	591,694	(66,787)	(4,053)	(11,500)	(7,447)	952,777	845,849	(106,928)
ICT	170,257	163,649	(6,608)	489,590	576,096	86,506	(125,638)	(128,128)	(2,490)	534,209	611,617	77,408
Innovation and Change	262,218	299,782	37,564	10,959	41,920	30,961	0	0	0	273,177	341,702	68,525
BAU Cost Centres	3,928,520	4,146,142	166,888	2,792,797	3,353,963	561,166	(1,064,984)	(1,113,714)	(48,730)	5,667,633	6,335,658	668,024
COVID19	117,008	0	(117,008)	53,016	0	(53,016)	0	0	0	170,024	0	(170,024)
Training Projects	84,141	50,734	(33,407)	6,109	37,100	30,991	0	0	0	90,249	87,834	(2,416)
ICT Projects	0	0	0	0	0	0	0	0	0	0	0	0
Innovation & Change	0	0	0	0	0	0	0	0	0	0	0	0
Total for Projects listed above	201,149	50,734	(150,415)	59,125	37,100	(22,025)	0	0	0	260,274	87,834	(172,440)
Cost Centre Total	9,090,951	9,021,334	(120,351)	2,875,312	3,401,239	525,927	(1,207,744)	(1,256,548)	(48,804)	10,769,819	11,115,291	345,472

Commentary

- Wholtime pay overspend predominately from Day Crewed Station (£107K) with Dovercourt £56K over budget and others total £51K over budget
USAR Pay over budget for period by £24K
- Station Group Management pay over budget includes ASW accrual for May of £36K
- SLT Pay over budget due to incorrect record in CIVICA - HR Workforce Planning to correct
- Community Safety and Technical Fire Safety are both under budgeted FTE, for May this was 8.3 and 5.4 respectively. Resulting in the underspend against budget for Pay costs
- Community Safety has also been under spent on non-pay costs due to inactivity during this pandemic
- H&S pay overspend is due to being over FTE and ARA's
- HR Dept. non-pay overspend of £62K due to redundancies following the restructure of the Dept. and overspend of £22K for holiday and payment in lieu of notice period for redundancies

Staff Establishment

Summary of Staff FTE				Budget for May 2020			Actual for May 2020			Variance to Budgeted Establishment		
Dept. / Location	Grey Book (Excl. On-Call)	Green Book	Total FTE	Grey Book (Excl. On-Call)	Green Book	Total FTE	Grey Book (Over)/Under budget	Green Book (Over)/Under budget	Total FTE (Over)/Under budget			
Watch Based Whole Time	480.0	0.0	480.0	483.0	0.0	483.0	(3.0)	0.0	(3.0)			
Watch Based Day Crewed	26.0	0.0	26.0	34.0	0.0	34.0	(8.0)	0.0	(8.0)			
TOTAL Watch Based (Excl. USAR)	506.0	0.0	506.0	517.0	0.0	517.0	(11.0)	0.0	(11.0)			
Whole Time USAR	16.0	0.0	16.0	15.0	0.0	15.0	1.0	0.0	1.0			
Catering	0.0	4.0	4.0	0.0	3.3	3.3	0.0	0.7	0.7			
Technical Fire Safety	26.0	26.0	52.0	16.0	30.6	46.6	10.0	(4.6)	5.4			
Safer Comms Admin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Police Collaboration	0.9	2.0	2.9	0.0	2.0	2.0	0.9	0.0	0.9			
Community Safety	14.0	31.3	45.3	2.0	35.0	37.0	12.0	(3.7)	8.3			
Station Group Management	37.0	12.5	49.5	37.0	10.5	47.5	0.0	2.0	2.0			
Corp Risk & Bus Cont	0.0	2.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0			
Corporate Comms	0.0	5.0	5.0	0.0	7.0	7.0	0.0	(2.0)	(2.0)			
Emergency Planning	3.0	3.0	6.0	3.0	3.0	6.0	0.0	0.0	0.0			
External Secondments	4.0	0.5	4.5	4.0	0.5	4.5	0.0	0.0	0.0			
Finance & Pay	0.0	13.0	13.0	0.0	16.3	16.3	0.0	(3.3)	(3.3)			
Central Budget Adjustment	1.0	4.0	5.0	3.0	4.0	7.0	(2.0)	0.0	(2.0)			
Health & Safety	1.0	4.0	5.0	3.0	4.0	7.0	(2.0)	0.0	(2.0)			
Human Resources	0.0	33.6	33.6	0.0	33.6	33.6	0.0	0.0	0.0			
Innovation & Change	6.0	22.6	28.6	5.0	20.8	25.8	1.0	1.8	2.8			
ICT	0.0	21.0	21.0	0.0	22.2	22.2	0.0	(1.2)	(1.2)			
Operations	10.0	4.0	14.0	10.0	3.0	13.0	0.0	1.0	1.0			
Perf Mgmt & Impr	0.0	12.8	12.8	0.0	10.6	10.6	0.0	2.2	2.2			
Property Services	0.0	14.0	14.0	0.0	14.0	14.0	0.0	0.0	0.0			
Purchasing & Supply	0.0	11.0	11.0	0.0	10.0	10.0	0.0	1.0	1.0			
Service Leadership Team	3.0	10.0	13.0	4.0	9.0	13.0	(1.0)	1.0	0.0			
Technical Services	2.0	5.4	7.4	2.0	5.4	7.4	0.0	0.0	0.0			
Training	28.0	13.8	41.8	31.0	12.0	43.0	(3.0)	1.8	(1.2)			
Water Services	0.0	9.0	9.0	0.0	8.6	8.6	0.0	0.4	0.4			
Workshop Engineering	0.0	29.4	29.4	0.0	26.4	26.4	0.0	3.0	3.0			
Workshops Management	0.0	8.8	8.8	0.0	8.8	8.8	0.0	0.0	0.0			
Total Non-Watch Based Staff	136.0	298.7	434.7	117.0	298.6	415.6	17.9	0.1	18.0			
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	649.0	298.6	947.6	7.9	0.1	8.0			
Control	33.5	1.6	35.1	34.2	1.6	35.8	(0.7)	0.0	(0.7)			
TOTAL excl On-Call	691.5	300.3	991.8	683.2	300.2	983.4	7.2	0.1	7.3			
On-Call Watch Based	453.8	0.0	453.8	395.8	0.0	395.8	58.0	0.0	58.0			
COVID19	0.0	0.0	0.0	19.0	0.0	19.0	(19.0)	0.0	(19.0)			
TOTAL ECFRS Staff	1,145.3	300.3	1,445.6	1,097.9	300.2	1,398.1	46.2	0.1	46.3			

The FTE budget is as agreed by SLT, presented and approved by the Police, Fire and Crime Panel

Table of Operational Staff aged 50 and over with minimum length of service of 25 years and 30 years

	April FTE	May FTE
Operational Staff aged 50 and over, with a minimum length of service of 25 yrs	85.0	81.0
Operational Staff aged 50 and over, with a minimum length of service of 30 yrs	21.0	19.0

Table of Operational Staff with minimum pensionable service of 25 years and 30 years

	May FTE
Operational Staff aged 50 and over, with a minimum length of <i>pensionable</i> service of 25yrs	63.0
Operational Staff aged 50 and over, with a minimum length of <i>pensionable</i> service of 30yrs	6.0

Operational Income

Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2019-20 YTD Actuals £	Comments
Government Grants	(£1,062,613)	(£1,031,384)	£31,229	3%	(£6,188,303)	(£1,039,003)	
Cycle to Work Scheme	(£4,811)	(£3,334)	£1,477	44%	(£20,000)	(£3,574)	
Childcare Vouchers	(£7,500)	(£11,500)	(£4,000)	(35%)	(£69,000)	(£9,618)	
Canteen Income	-	(£11,382)	(£11,382)	-	(£68,292)	(£15,365)	
Sale of Vehicle Spares	-	(£4,166)	(£4,166)	-	(£25,000)	(£1,085)	
Aerial Sites	(£23,794)	(£25,000)	(£1,206)	(5%)	(£150,000)	(£34,021)	
Solar Panel Income	(£8,200)	(£8,334)	(£134)	(2%)	(£50,000)	(£8,269)	
Hydrant Tests	(£1,762)	(£15,000)	(£13,238)	(88%)	(£90,000)	(£9,621)	
Lease Cars - Employee Contributions	(£1,358)	-	£1,358	-	-	(£1,832)	
Service Charges	(£99)	(£100)	(£1)	(1%)	(£600)	(£100)	
Secondments	(£225)	(£15,334)	(£15,109)	(99%)	(£92,000)	-	
Community Safety general	(£14,920)	-	£14,920	-	-	(£10,280)	
Labour Credit	(£6,458)	(£9,166)	(£2,708)	(30%)	(£55,000)	(£2,340)	
Section 13/16	(£10,816)	(£7,500)	£3,316	44%	(£45,000)	(£25,984)	
Provision of Hire Vehicles & Equipment	-	(£334)	(£334)	-	(£2,000)	(£210)	
Rent	(£1,040)	-	£1,040	-	-	-	
Interest Received Short Term Investments	(£6,351)	(£7,500)	(£1,149)	(15%)	(£45,000)	(£7,332)	
Community Safety Youth Work	(£2,000)	(£29,166)	(£27,166)	(93%)	(£175,000)	(£15,700)	
Shared Services Income	(£34,185)	(£61,764)	(£27,579)	(45%)	(£370,578)	(£49,150)	
Reimbursements from EFA(T)	(£11,301)	(£15,584)	(£4,283)	(27%)	(£93,500)	(£16,176)	
Other Miscellaneous Income	(£10,311)	-	£10,311	-	-	(£30,154)	
Total Income	(£1,207,744)	(£1,256,548)	(£48,804)	(4%)	(£7,539,273)	(£1,279,814)	

Government Grant Analysis

Govt Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2019-20 YTD Actuals £	Comments
Addn Pens Grant Accr	(£586,091)	(£586,091)	(£0)	(0%)	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£223,380)	(£195,833)	£27,547	14%	(£1,175,000)	-	Business Rate Relief
USAR Grant 2020/21	(£142,760)	(£142,833)	(£73)	(0%)	(£857,000)	(£71,471)	USAR
Firelink Grant 2020/21	(£107,105)	(£104,710)	£2,395	2%	(£628,258)	(£52,355)	Communications Network
Other Grant Income	(£3,278)	(£1,917)	£1,361	71%	(£11,500)	(£622,127)	
Subtotal-Govt Grants	(£1,062,613)	(£1,031,384)	£31,229	3%	(£6,188,303)	(£1,039,003)	

Essex County Fire & Rescue Service
May-20
COVID-19 Incremental Cost Summary / PO Commitments / Forecast

INCOME

First Tranche of Covid 19 Emergency Funding - March 20
 Second Tranche of Covid 19 Emergency Funding - May 2020
TOTAL FUNDING

290,932
1,378,051
1,668,983

I - STAFFING COSTS	CC	Mar-20	Apr-20	May-20	PO Commitments	Other Forecasted Costs	Est Total Cost	Comments
		£	£	£	£	£		
On Call additional costs - service response		1,000					1,000	Est Inc In Mar 20 Return
Wholetime overtime (including control)- service response		2,000					2,000	Est Inc In Mar 20 Return
On Call additional costs - LRF support							0	
Wholetime overtime - LRF support	9501			117,008		73,292	190,300	Ambulance Drivers
On Call additional costs - National response							0	
Wholetime overtime - National response							0	
ARA's	Various		2,849	3,539		5,326	11,714	
Other Staff Costs	9501			3,288			3,288	
Sub-Total: Staffing costs		3,000	2,849	123,835	0	78,617	208,302	
II - PROTECTIVE EQUIPMENT								
PPE	Various	2,604	15,463	213,231	294,642	0	525,940	Commitment Hunters PPE Order - Delivery Expected Aug
Cleaning and decontamination supplies	9501	16,460	42,306	-5,338	7,896	0	61,324	
							0	
Sub-Total: Equipment		19,064	57,769	207,893	302,539	0	587,264	
III- OTHER COSTS								
ICT Infrastructure and licencing	9501	18,660	7,503	-2,394	21,987	0	45,755	
Thermometers	9501			1,199				
Other				1,059				
							0	
Sub-Total: Other costs		18,660	7,503	-137	21,987	0	45,755	
TOTAL ADDITIONAL COSTS		40,724	68,121	331,591	324,525	78,617	841,321	
NET (COST)							827,662	
% OF GRANT SPENT							49.6%	

OTHER COMMENTS

Income
 The Second Tranche of funding was received on 14th May 2020.
 No further funding is likely.

Expenditure
 Body Transfer Activity - No costs have been incurred to date.
 Retired Firefighters - No costs are included to date. This will be dependant upon service staffing numbers which continued to get monitored.
 Recovery Phase / Return to Work - Work is currently being undertaken in this area. No costs projections are included at this stage.

Other
 We need to pay close attention to the council tax & business rate collections at ECC, as this could impact future funding.

FRS Summary of Covid 19 Grants & Spending Impacts
(Based on Actual Costs to 31st May 20 + Cost Projections to Sept 20)

FRS	0. Grant	1. Staffing	2. Protective Equipment	3. Other	4. Income Loss	5. Savings	6. Capital Programme	Funding Remaining	% of Funding Remaining
Avon Fire Authorities	(£1,061,662)	£28,292	£105,678	£7,290	£0	£0	£0	(£920,402)	86.69%
Bedfordshire Fire Authority	(£606,959)	£991,383	£38,006	£32,142	£2,499	£0	£0	£457,071	(75.31%)
Berkshire Fire Authority	(£807,089)	£71,598	£170,817	£46,442	£0	(£19,000)	£0	(£537,232)	66.56%
Buckinghamshire Fire Authority	(£696,149)	£50,627	£33,206	£15,103	£7,265	£0	£0	(£589,949)	84.74%
Cambridgeshire Fire Authority	(£747,583)	£77,918	£506,435	£34,468	£0	£0	£0	(£128,762)	17.22%
Cheshire Fire Authority	(£960,563)	£274,467	£351,357	£28,703	£0	£0	£0	(£306,036)	31.86%
Cleveland Fire Authority	(£587,325)	£757,215	£234,530	£41,526	£132,360	(£44,830)	£0	£533,476	(90.83%)
Cornwall	(£516,008)	£144,444	£203,945	£0	£234,120	(£21,759)	£25,000	£69,741	(13.52%)
Cumbria	(£302,444)	£30,000	£104,190	£1,000	£420,000	£0	£0	£252,746	(83.57%)
Derbyshire Fire and Rescue Service	(£947,364)	£71,261	£15,423	£12,588	£0	£0	£0	(£848,092)	89.52%
Devon and Somerset Fire Authority	(£1,599,989)	£463,563	£57,829	£36,685	£175,300	(£376,000)	£0	(£1,242,612)	77.66%
Dorset and Wiltshire Fire Authority	(£1,305,850)	£231,818	£99,168	£24,190	£52,500	(£120,500)	£0	(£1,018,674)	78.01%
East Sussex Fire Authority	(£769,868)	£82,291	£127,459	£113,660	£122,777	(£292,400)	£0	(£616,082)	80.02%
Essex Fire Authority	(£1,668,983)	£208,302	£646,725	£31,768	£0	(£90,000)	£0	(£872,187)	52.26%
Gloucestershire	(£333,022)	£285,019	£72,676	£1,850	£15,305	(£8,817)	£0	£33,012	(9.91%)
Greater Manchester Joint Fire and Civil Defence	(£2,555,333)	£1,113,921	£107,368	£119,332	£250,794	£0	£0	(£963,917)	37.72%
Hampshire Fire Authority	(£1,635,913)	£70,439	£488,081	£40,483	£279,000	£0	£0	(£757,910)	46.33%
Hertfordshire	(£574,608)	£116,085	£60,642	£0	£105,437	£0	£0	(£292,444)	50.89%
Humberside Fire Authority	(£919,120)	£274,655	£150,058	£54,047	£17,815	(£26,852)	£0	(£449,397)	48.89%
Kent Fire Authority	(£1,652,133)	£155,943	£284,990	£22,298	£0	(£48,962)	£0	(£1,237,864)	74.93%
Lancashire Fire Authority	(£1,396,104)	£20,144	£837,920	£99,130	£0	(£15,000)	£0	(£453,910)	32.51%
Leicestershire Fire Authority	(£985,653)	£82,976	£23,410	£28,508	£57,050	£0	£0	(£793,709)	80.53%
Lincolnshire	(£12,609)	£183,927	£122,922	£536	£9,500	(£20,740)	£0	£283,537	(2248.75%)
London F&EPA	(£7,766,007)	£2,160,000	£2,555,000	£668	£122,000	(£74,000)	£0	(£3,002,339)	38.66%
Merseyside Joint Fire and Civil Defence	(£1,418,990)	£55,000	£428,287	£105,044	£576,000	£0	£250,000	(£4,659)	0.33%
Norfolk	(£524,082)	£96,500	£80,500	£0	£0	£0	£0	(£347,082)	66.23%
North Yorkshire Fire Authority	(£723,436)	£198,568	£198,066	£12,946	£0	(£7,605)	£0	(£321,461)	44.44%
Northamptonshire	(£660,502)	£272,491	£138,030	£164,067	£0	(£48,750)	£0	(£134,664)	20.39%
Nottinghamshire Fire Authority	(£1,058,654)	£61,575	£56,155	£45,498	£0	(£26,500)	£0	(£921,926)	87.08%
Shropshire Fire Authority	(£445,839)	£7,216	£96,408	£2,298	£0	£0	£0	(£339,917)	76.24%
South Yorkshire Joint Fire and Civil Defence	(£1,327,845)	£611,956	£158,267	£91,921	£0	£0	£0	(£465,701)	35.07%
Staffordshire Fire Authority	(£1,015,186)	£495,485	£52,311	£56,340	£0	£0	£0	(£411,050)	40.49%
Suffolk	(£416,099)	£193,171	£196,687	£0	£0	(£37,800)	£450,000	£385,959	(92.76%)
Tyne and Wear Joint Fire and Civil Defence	(£1,120,705)	£197,955	£175,093	£144,920	£125,469	(£78,261)	£0	(£555,529)	49.57%
West Midlands Fire and Rescue Authority	(£2,786,114)	£1,279,513	£223,821	£78,922	£290,500	(£129,028)	£0	(£1,042,387)	37.41%
West Yorkshire Joint Fire and Civil Defence	(£2,171,235)	£783,985	£177,211	£227,835	£105,000	(£8,500)	£0	(£885,704)	40.79%
Grand Total	(£44,077,024)	£12,199,702	£9,378,673	£1,722,207	£3,100,691	(£1,495,304)	£725,000	(£18,446,056)	41.85%

	Original Budget 2020/21 £'000s	Approved Budget Adjustments £'000s	Revised Budget £'000s	Actual Spend to May 2020 £'000s	Commitments for 2020-21 £'000s	Actual Spend to May 2020 + Commitments for Year £'000s	Comments
Property							
New Premises	-	-	-	-	-	-	
Service Workshops	-	-	-	-	-	-	
Existing Premises	-	-	-	-	-	-	
Asset Protection	-	-	-	-	-	-	
Asset Improvement Works	-	-	-	-	-	-	
Total Property	-	-	-	-	-	-	
Equipment	35	-	35	-	-	-	
Information Technology							
Projects	100	-	100	-	-	-	
Total Information Technology	100	-	100	-	-	-	
Vehicles							
New Appliances	1,260	(1,260)	-	-	-	-	
Other Vehicles	(1,260)	1,260	-	-	-	-	
Total Vehicles	-	-	-	-	-	-	
Total Capital Expenditure	135	-	135	-	-	-	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B113 - Vehicles							
Appliances (Pumping)	1,260,000	(1,260,000)	0	0	0	0	No Delivery of Appliances in 2020-21
Cycle Scheme	40,000	(40,000)	0	13,633	25,951	39,583	Revenue Costs
Light Vehicles	260,000	132,607	392,607	0	0	0	Carry forward from 2019-20 for late delivery of vehicles
Off Road Vehicles	150,000	80,830	230,830	0	0	0	Carry forward from 2019-20 for late delivery of vehicles & commissioning
Officers Cars (Principal Officers)	80,000	-	80,000	0	0	0	0
Light Vans	240,000	73,000	313,000	0	0	0	Carry over of commission works and four additional vans for the training department.
Ladders	50,000	-	50,000	12,323	0	12,323	0
Hoses for ALPS	40,000	60,000	100,000	0	0	0	Replacement as hoses now 10 years old
Brake Roller Tester	-	64,000	64,000	0	0	0	As previously agreed through business case
Total B113 - Vehicles	2,120,000	(89,563)	1,230,437	25,955	25,951	51,906	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B116 - Operational Equipment							
B.A. Compressors	78,000	-	78,000	0	0	0	Two stations lexden BA workshops and Southend. Cost based on previous including building changes
Heavy Rescue Pumps Equipment	0	40,000	40,000	0	0	0	On going request for Cutting equipment for training with rescue platform.
Hose Reel Branch/Main Line Branch	160,000	(160,000)	0	0	0	0	Stopped for Covid
Exercise Equipment	21,450	-	21,450	0	8,580	8,580	We will not be able to complete this year. Moved to 22/23
BA Contamination machine	40,000	-	40,000	0	0	0	Two machines which washes the BA parts of contaminates including installation. Quotes received.
Method entry equipment	30,000	-	30,000	0	0	0	Demo of kit undertaken quotes in progress, a small kit for each appliance
Foam additive (large waste fires)	35,000	-	35,000	0	0	0	Awaiting decisions with Petrochem Officers and Ops.
Thermal Imaging Cameras	-	25,000	25,000	0	0	0	to replace 4 lost and stolen kit
New BA bags	-	14,000	14,000	0	0	0	Fire Hoods, following work undertaken in line with the Grenfell enquiry
Total B116 - Operational Equipment	364,450	(81,000)	283,450	0	8,580	8,580	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B114 - ICT Equipment							
Hardware Replacement - Hardware	200,000	-	200,000	0	0	0	
ICT Transformation Programme	160,000	-	160,000	0	0	0	
Business Intelligence	50,000	-	50,000	0	0	0	
Health and Safety System	75,000	-	75,000	0	0	0	ICT Capital programme as per the original Budget and presented at the Capital Board.
Thin Client & Laptop Rollout	0	-	0	19,711	0	19,711	
ICT - SAN Replacement	0	-	0	1,375	0	1,375	
VDI Infrastructure Replacement	0	-	0	881	0	881	Budget Holder and Director are reviewing and updating the ICT programme, any changes will be reported.
Internet/Intranet	100,000	-	100,000	0	0	0	
ICCS/CAD Replacement - Control Project	815,000	-	815,000	0	0	0	
CRM	500,000	-	500,000	0	0	0	
Total B114 - ICT Equipment	1,900,000	0	1,900,000	21,968	0	21,968	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B112 - Land & Building							
Lexden Workshops Relocation	750,000	-	750,000	0	0	0	Awaiting further update from Collaboration Team
Total B112 - Land & Building	750,000	0	750,000	0	0	0	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B117 - Asset Improvement Works							
Asset Improvement Works	500,000	-	500,000	0	0	0	Shoeburyness - still in planning stage
Total B117 - Asset Improvement	500,000	0	500,000	0	0	0	

	Original Budget 2020/21	Approved Budget Adjustments	Revised Budget	Actual Spend to May 2020	Commitments for 2020-21	Actual Spend to May 2020 + Commitments for Year	Comments
B118 - Asset Protection							
Asset Protection Works -	547,600	-	547,600	0	0	0	
Kelvedon Park Heating	300,000	-	300,000	0	0	0	
Basilidon Roofing	160,000	-	160,000	0	0	0	
Billericay Appliance Pay	26,000	-	26,000	0	0	0	
Colchester FP	30,000	-	30,000	0	0	0	
Colchester Boiler Room	25,000	-	25,000	0	0	0	
WTC	15,000	-	15,000	0	0	0	
Witham Boiler Room	70,000	-	70,000	0	0	0	
Orsett Appliance Bay	125,000	-	125,000	0	0	0	
Southend Boilers	175,000	-	175,000	0	0	0	
Harlow Showers	160,000	-	160,000	0	0	0	
Dunmow Yard	140,000	-	140,000	0	0	0	
Kelvedon Park Drive	20,000	-	20,000	0	0	0	
Great Baddow Windows	150,000	-	150,000	0	0	0	
Loughton Drying	30,000	-	30,000	0	0	0	
Maldon Boilers	50,000	-	50,000	0	0	0	
Shoebury Refurb	-	-	0	0	0	0	amount not specified.
Old Harlow floor slab	75,000	-	75,000	0	0	0	
Fire Alarms	138,000	-	138,000	0	0	0	
Kelvedon Park Pond Works	150,000	-	150,000	0	0	0	
Burnham AB FI	50,000	-	50,000	0	0	0	
Orsett BA split	150,000	-	150,000	0	0	0	
B118 - Asset Protection	2,586,600	0	2,586,600	0	160,379	160,379	

TOTAL BUDGET 2020-21	8,221,050	(970,563)	7,250,487	47,923	194,910	242,833	
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BENEFITS AND RISK/ FINANCIAL IMPLICATIONS

The review of expenditure against the profiled budget is part of the overall financial control process of the Authority.

In exceptional circumstances it allows for budget virements to ensure that under spending against budget heads can be utilised to fund expenditure against other priorities.

If virements are not made there is a risk that the Authority will miss out on opportunities to improve performance and meet key objectives during the year.

The Authority's reserves are at the upper end of their target range and the Authority is able to fund short term fluctuations in activity from them when necessary.

The review of the management accounts is one control measure to mitigate the risk of overspending the Authority's budget for the year.

EQUALITY AND DIVERSITY IMPLICATIONS

There are no direct Equality or Diversity implications within this report

LEGAL IMPLICATIONS

There are no direct legal implications within this report.

HEALTH & SAFETY IMPLICATIONS

There are no direct Health and Safety implications within this report.

ACTIONS / NEXT STEPS

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of background documents – including appendices, hardcopy or electronic including any relevant link/s.	
Appendix 1: Capital Expenditure for 2019-20 Financial Year	
Appendix 2: Capital Expenditure - Asset Protection 2016-17 to 2019-20	
Appendix 3: COVID19 Cost Summary	
Proper Officer:	Chief Finance Officer to PFCC Fire & Rescue Authority
Contact Officer:	Neil Cross Essex County Fire & Rescue Service, Kelvedon Park, London Road, Rivenhall, Witham CM8 3HB Tel: 01376 576020 Email: neil.cross@essex-fire.gov.uk