

ESSEX POLICE, FIRE AND CRIME COMMISSIONER
FIRE & RESCUE AUTHORITY
Essex County Fire & Rescue Service



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

SUMMARY

This paper reports on expenditure against budget as at 30 November 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 30 November 2020 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 30 November 2020
- 3 - Note the latest Full year Forecast has been added, based on projections provided by the Budget Holders

EXECUTIVE SUMMARY

Summary Income & Expenditure

- Net Expenditure to November 2020 is £1,236K below Budget.
- Costs to include £1.025m relating to Covid (£805k Premises & Equipment & £220k Salaries) which were all unbudgeted.
- These costs are offset by the Covid 19 Grant funding, which is included within 'Specific Govt Grants Income.'
- A Summary Income & Expenditure Statement excluding the Covid Grant Income & Costs has been included in Appendix 1.

Virement

- Virement of £294K full year (£196K for period to 30 November 2020) relating to on-going annual savings towards the Medium Term Financial Plan has been actioned.
This is reflected within the budget number within the Income & Expenditure Statement.

Covid 19 Summary

- £440k remains of the Covid 19 funding (26% of the grant received).
- £90k Additional Station Cleaning Costs & £48k Training Costs have been included with our cost projection.

Capital

- Projected Capital Spend is £4.4m (Budget £8.2m).
- No Capital spend for New Appliances (£1.2m) will occur this year.
- Fleet Workshops (£0.75m) spend will not be incurred in the year. The focus will be on completing the business case this year.
- Improvement in Shoeburyness (£0.4m) moved to 2021-22

Other Points

Financial Forecast

Financial Forecast shows a surplus of £34K, this is based on projections and discussions with the Budget Holders
Given the YTD Underspend reflected in the Income & Expenditure Statement and the reduction in Capital spend, the year end position is expected to be below budget.

Council Tax Collections

ECC are expecting a reduction in the collection fund of £42m (Fire Impact £1.7m).
This deficit will appear next year and will be spread over 3 years (per current government support).

Budget

Directorate Reviews were completed in Nov 20.
Papers submitted for the PFC Panel Workshop & PFC Panel Meeting.
Strategic Board Paper has now been submitted.

Summary of Income and Expenditure

This table below shows actual expenditure against budget to 30th November 2020

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	Full Year Forecast £'000s	YTD Actuals 2019-20 £'000s
Wholetime Firefighters	23,119	22,825	(294)	(1%)	34,633	34,859	22,142
On Call Firefighters	4,296	4,178	(118)	(3%)	6,893	6,773	4,263
Control	1,030	955	(75)	(8%)	1,368	1,586	931
Support Staff	9,640	9,663	23	0%	14,715	14,674	9,132
Total Employment Costs	38,085	37,620	(464)	(1%)	57,609	57,892	36,468
Support Costs	1,137	1,370	233	17%	2,060	1,409	1,462
Premises & Equipment	7,313	7,019	(294)	(4%)	10,528	11,198	6,817
Other Costs & Services	1,793	2,184	392	18%	3,268	2,971	2,064
Ill health pension costs	1,570	1,567	(3)	(0%)	2,276	2,276	1,525
Financing Items	832	843	11	1%	6,365	6,061	865
Total Other Costs	12,645	12,984	339	3%	24,496	23,915	12,733
Gross Expenditure	50,730	50,604	(126)	(0%)	82,106	81,807	49,201
Specific Govt. Grants Income	(5,475)	(4,126)	1,350	33%	(6,188)	(7,606)	(4,198)
Operational income	(912)	(901)	12	1%	(1,351)	(992)	(1,053)
Net Expenditure	44,342	45,578	1,236	3%	74,567	73,209	43,950
Funding							
Revenue Support Grant	(6,419)	(6,419)	-	-	(8,473)	(8,473)	(6,316)
National Non-Domestic Rates	(11,210)	(11,176)	34	(0%)	(16,519)	(16,519)	(11,442)
Council Tax Collection Account	(322)	(384)	(62)	0%	(400)	(400)	(442)
Council Tax	(31,912)	(31,889)	23	(0%)	(47,851)	(47,851)	(30,860)
Cont'ns to/(from) General Bals	-	196	196	(0%)	294	-	-
Total Funding	(49,863)	(49,671)	192	(0%)	(72,949)	(73,243)	(49,060)
Funding Gap / (Surplus)	(5,521)	(4,093)	1,428	35%	1,618	(34)	(5,110)

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 with a contribution to/(from) reserves.

Statement for Expenditure to 30 November 2020

Description	YTD Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	Full Year Forecast £'000s	2019-20 YTD Actuals £'000s
Wholetime Firefighters	23,119	22,825	(294)	(1%)	34,633	34,859	22,142
On-Call Firefighters	4,296	4,178	(118)	(3%)	6,893	6,773	4,263
Control	1,030	955	(75)	(8%)	1,368	1,586	931
Support Staff	9,640	9,663	23	0%	14,715	14,674	9,132
Total Employment Costs	38,085	37,620	(464)	(1%)	57,609	57,892	36,468
Training	333	487	153	32%	730	565	567
Employee Support Costs	562	483	(79)	(16%)	724	497	483
Travel & Subsistence	242	401	159	40%	606	347	412
Support Costs	1,137	1,370	233	17%	2,060	1,409	1,462
Property Maintenance	1,325	1,355	30	2%	2,032	2,275	1,367
Utilities	403	452	49	11%	678	725	390
Rent & Rates	1,045	1,093	48	4%	1,640	1,633	1,030
Equipment & Supplies	1,479	985	(494)	(50%)	1,478	2,070	1,112
Communications	1,080	973	(106)	(11%)	1,460	1,460	980
Information Systems	1,543	1,512	(31)	(2%)	2,268	2,318	1,259
Transport	438	648	210	32%	972	717	679
Premises & Equipment	7,313	7,019	(294)	(4%)	10,528	11,198	6,817
Establishment Expenses	376	762	386	51%	1,144	667	647
Risk Protection	312	388	76	20%	582	560	362
Professional Fees & Services	762	753	(9)	(1%)	1,119	1,165	795
Democratic Representation	147	147	-	-	220	220	97
Agency Services	196	135	(61)	(45%)	202	359	164
Other Costs & Services	1,793	2,184	392	18%	3,268	2,971	2,064
Ill Health Pension costs	1,570	1,567	(3)	(0%)	2,276	2,276	1,525
Lease & Interest Charges	832	843	11	1%	1,265	1,261	865
Statutory Provision for Capital Financing	-	-	-	-	5,100	4,800	-
Financing Items	832	843	11	1%	6,365	6,061	865
Gross Expenditure	50,730	50,604	(126)	(0%)	82,106	81,807	49,201
Specific Govt. Grants Income	(5,475)	(4,126)	1,350	33%	(6,188)	(7,606)	(4,198)
Other Operational income	(912)	(901)	12	1%	(1,351)	(992)	(1,053)
Total Operational income	(6,388)	(5,026)	1,362	27%	(7,539)	(8,598)	(5,251)
Net Expenditure	44,342	45,578	1,236	3%	74,567	73,209	43,950

Essex County Fire and Rescue Service

Cost Centre Report
For November 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	21,619,632	20,771,586	(848,046)	67,181	40,704	(26,477)	(567,424)	(571,336)	(3,912)	21,119,389	20,240,954	(878,435)
Station Group Management	2,312,170	2,148,884	(163,286)	99,075	132,880	33,805	684	0	(684)	2,411,929	2,281,764	(130,165)
Service Leadership Team	904,578	899,201	(5,377)	250,698	320,416	69,718	(6,778)	0	6,778	1,148,499	1,219,617	71,118
Control	1,096,011	996,233	(99,778)	443	584	141	371	0	(371)	1,096,825	996,817	(100,008)
Operations	687,785	670,327	(17,458)	282,997	299,440	16,443	(61,962)	(30,000)	31,962	908,821	939,767	30,947
Corporate Comms	257,966	187,712	(70,254)	19,267	43,848	24,581	(7,500)	0	7,500	269,733	231,560	(38,173)
Perf Mgmt & Impr	404,444	446,840	42,396	2,214	2,304	90	486	0	(486)	407,144	449,144	42,000
Community Safety	996,421	1,557,048	560,627	113,334	314,552	201,218	(105,272)	(169,664)	(64,392)	1,004,483	1,701,936	697,453
Technical Fire Safety	1,427,100	1,661,459	234,359	12,474	30,856	18,382	(5,678)	0	5,678	1,433,897	1,692,315	258,418
Water Services	189,230	172,240	(16,990)	76,395	76,232	(163)	(27,734)	(60,000)	(32,266)	237,890	188,472	(49,418)
Emergency Planning & Civil Protection	149,165	241,709	92,544	5,031	1,904	(3,127)	0	0	0	154,196	243,613	89,417
Corp Risk & Bus Cont	57,500	49,744	(7,756)	0	1,000	1,000	0	0	0	57,500	50,744	(6,756)
External Secondments	184,093	192,473	8,380	2,415	3,808	1,393	(127,387)	(61,336)	66,051	59,121	134,945	75,824
Technical Services	217,234	217,417	183	702,966	808,000	105,034	0	0	0	920,200	1,025,417	105,217
Health & Safety	262,106	149,397	(112,709)	1,415	4,848	3,433	0	0	0	263,522	154,245	(109,277)
Training	1,482,223	1,515,554	33,331	367,400	599,664	232,264	(9,345)	(40,000)	(30,655)	1,840,278	2,075,218	234,940
Police Collaboration	132,413	137,231	4,818	38,583	128,400	89,817	(30,752)	(95,720)	(64,968)	140,244	169,911	29,667
Workshops Management	277,607	267,664	(9,943)	301,746	463,003	161,257	(29,765)	(20,000)	9,765	549,587	710,667	161,080
Catering	64,914	76,992	12,078	10,343	58,952	48,609	3,727	(45,528)	(49,255)	78,984	90,416	11,432
Finance & Pay	551,225	473,355	(77,870)	1,525,017	1,613,610	88,593	(3,572,965)	(3,271,432)	301,533	(1,496,723)	(1,184,467)	312,256
Purchasing & Supply	255,358	270,776	15,418	88,186	228,328	140,142	(811)	0	811	342,733	499,104	156,371
Property Services	517,386	453,981	(63,405)	2,901,289	3,042,600	141,311	(45,617)	(48,000)	(2,383)	3,373,058	3,448,581	75,523
Workshop Engineering	830,973	771,790	(59,183)	235,140	330,104	94,964	(120,509)	(54,664)	65,845	945,603	1,047,230	101,627
Human Resources	1,095,919	1,080,511	(15,408)	2,198,597	1,916,776	(281,821)	(20,907)	(46,000)	(25,093)	3,273,609	2,951,287	(322,322)
ICT	728,335	669,733	(58,602)	2,237,551	2,204,384	(33,167)	(494,695)	(512,512)	(17,817)	2,471,192	2,361,605	(109,587)
Innovation and Change	863,477	1,198,583	335,106	325,564	167,680	(157,884)	(82,369)	0	82,369	1,106,672	1,366,263	259,591
BAU Cost Centres	15,911,256	16,831,318	920,062	11,798,141	12,943,141	1,145,000	(4,778,356)	(4,454,856)	323,500	22,931,041	25,319,603	2,388,562
COVID19	217,251	0	(217,251)	729,169	0	(729,169)	(1,042,048)	0	1,042,048	(95,627)	0	95,627
Training Projects	200,820	0	(200,820)	14,710	0	(14,710)	0	0	0	215,530	0	(215,530)
IT Projects	135,543	17,320	(118,223)	36,048	0	(36,048)	0	0	0	171,591	17,320	(154,271)
Total for Projects listed above	553,614	17,320	(536,294)	779,927	0	(779,927)	(1,042,048)	0	1,042,048	291,493	17,320	(274,173)
Cost Centre Total	38,084,502	37,620,224	(464,278)	12,645,250	12,983,845	338,595	(6,387,828)	(5,026,192)	1,361,636	44,341,923	45,577,877	1,235,954

Commentary

- Station Pay is over budget due to the staffing levels (including 3.0FTE over in Day Crewed stations)
- Station Group Management- £37k relates to ASW accrual for November, whole-time pay is over budget as its 1.0 FTE higher in the month
- Service Leadership Team has legal expenses which are £60k under budget YTD
- Control Pay is higher than budget due to maternity cover along with an additional unbudgeted FTE & additional overtime in the year from Covid activity
- Perf mgmt & impr YTD variance is driven by pay costs being lower however FTE are in line with budget- we are checking the secondment from this cost centre
- Community safety- £560k under on pay due to Covid and £184k of the non pay variance is due to underspend in community safety and home safety
- Technical Fire Safety is £234k under in pay costs due to having 12.0 FTE under budget
- Emergency planning and civil protection - £71k under on pay costs due to 2 FTE on EFRS project
- External secondments is under on net expenditure due to the additional £66k of income coming through
- Technical services- £105k underspend in non pay costs £71k of which is underspent in managed PPE and £55k in operational equipment purchase
- Health & Safety- £112k over in pay due to 2.0 additional FTE
- Training -£232k under in non pay with £173k underspend in training nominals due to covid restrictions and a further £44k underspend in travel
- Workshop management- Non pay variance is £109k under on Petrol & diesel and £44k under on mileage due to covid
- Finance & Pay Dept. overspend on pay result of Dept being over establishment by 3.3FTE which is offset by £70k underspend in Risk Protection. Income is £301k over due to higher gov grants
- Purchasing & Supply- clothing & footwear is £111k under due to rebranding being postponed and the remaining variance is due to underspend on office equipment & stationery due to covid.
- Workshop engineering -£94k underspend on non pay-vehicle spares and collision damage
- Human Resources overspend on non-pay - £214K on other Employee Costs (£202K on redundancy and Settlement Agreement Costs) and a further £29k in professional fees & services
- Innovation & Change £335k under in pay due to partially offsetting with the £157k overspend in non pay coming from the spend on information systems (Randstad)
- ICT are over on costs which is being reviewed with the budget holder.

Staff Establishment

Summary of Staff FTE	Budget for November 2020			Actual for November 2020			Variance to Budgeted Establishment		
Dept. / Location	Grey Book	Green Book	Total FTE	Grey Book	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	479.0	0.0	479.0	1.0	0.0	1.0
Watch Based Day Crewed	26.0	0.0	26.0	29.0	0.0	29.0	(3.0)	0.0	(3.0)
TOTAL Watch Based (Excl. USAR)	506.0	0.0	506.0	508.0	0.0	508.0	(2.0)	0.0	(2.0)
Whole Time USAR	16.0	0.0	16.0	16.0	0.0	16.0	0.0	0.0	0.0
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	14.0	28.1	42.1	12.0	(2.1)	9.9
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	3.0	34.0	37.0	11.0	(2.7)	8.3
Station Group Management	37.0	12.5	49.5	39.0	11.5	50.5	(2.0)	1.0	(1.0)
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	3.0	2.5	5.5	1.0	(2.0)	(1.0)
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	35.8	35.8	0.0	(2.2)	(2.2)
Innovation & Change	6.0	22.6	28.6	4.0	21.1	25.1	2.0	1.5	3.5
ICT	0.0	21.0	21.0	0.0	22.6	22.6	0.0	(1.6)	(1.6)
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	12.6	12.6	0.0	0.2	0.2
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	11.0	11.0	0.0	0.0	0.0
Service Leadership Team	3.0	10.0	13.0	3.0	8.0	11.0	0.0	2.0	2.0
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	27.0	9.5	36.5	1.0	4.3	5.3
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	27.4	27.4	0.0	2.0	2.0
Workshops Management	0.0	8.8	8.8	0.0	9.8	9.8	0.0	(1.0)	(1.0)
Total Non-Watch Based Staff	136.0	298.7	434.7	116.0	305.5	421.5	18.9	(6.8)	12.1
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	640.0	305.5	945.5	16.9	(6.8)	10.1
Control	33.5	1.6	35.1	37.7	1.6	39.3	(4.2)	0.0	(4.2)
TOTAL excl On-Call	691.5	300.3	991.8	677.7	307.1	984.8	12.7	(6.8)	5.9
On-Call Watch Based	453.8	0.0	453.8	398.8	0.0	398.8	55.0	0.0	55.0
COVID19	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL ECFRS Staff	1,145.3	300.3	1,445.6	1,076.5	307.1	1,383.5	67.7	(6.8)	60.9

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

Table of Whole-time Staff who have met the Retirement criteria as description:-

	October	November
Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme*	100 (15.46%)	101 (15.51%)
Of which, have met the age and service criteria for normal retirement from their pension scheme**	44 (6.80%)	44 (6.76%)

* = Those who are in the FPS 1992 and who are aged over 50 and who have at least 25 years' pensionable service. Plus those who are in the FPS 2006 (standard and modified sections) or the FPS 2015, who are aged 55 or above.

** = Those who are in the FPS 1992 and who are aged 55 or over, or are over 50 and have 30 years' or more pensionable service. Plus those who are in the FPS 2006 (Modified section) who are 55 or over and those who are in the FPS 2006 (standard section) or the FPS 2015, who are aged 60 or over.

Operational Income

Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2019-20 YTD Actuals £	Comments
Cycle to Work Scheme	(£20,772)	(£13,336)	£7,436	56%	(£20,000)	(£14,072)	
Childcare Vouchers	(£25,544)	(£46,000)	(£20,456)	(44%)	(£69,000)	(£36,024)	
Canteen Income	£3,727	(£45,528)	(£49,255)	(108%)	(£68,292)	(£57,142)	
Sale of Vehicle Spares	(£15,743)	(£16,664)	(£921)	(6%)	(£25,000)	(£22,950)	
Aerial Sites	(£86,621)	(£100,000)	(£13,379)	(13%)	(£150,000)	(£99,616)	
Solar Panel Income	(£26,710)	(£33,336)	(£6,626)	(20%)	(£50,000)	(£32,939)	
Hydrant Tests	(£27,734)	(£60,000)	(£32,266)	(54%)	(£90,000)	(£70,706)	
Lease Cars - Employee Contributions	(£7,529)	-	£7,529	100%	-	(£5,014)	
Service Charges	(£388)	(£400)	(£12)	(3%)	(£600)	(£2,200)	
Secondments	(£123,366)	(£61,336)	£62,030	101%	(£92,000)	(£53,807)	
Community Safety general	(£59,680)	-	£59,680	100%	-	(£41,120)	
Labour Credit	(£95,446)	(£36,664)	£58,782	160%	(£55,000)	(£51,414)	
Section 13/16	(£61,883)	(£30,000)	£31,883	106%	(£45,000)	(£61,907)	
Provision of Hire Vehicles & Equipment	(£9,440)	(£1,336)	£8,104	607%	(£2,000)	(£11,542)	
Rent	(£5,200)	-	£5,200	100%	-	-	
Interest Received Short Term Investments	(£14,404)	(£30,000)	(£15,596)	(52%)	(£45,000)	(£62,379)	
Community Safety Youth Work	(£2,085)	(£116,664)	(£114,579)	(98%)	(£175,000)	(£63,645)	
Shared Services Income	(£231,274)	(£247,056)	(£15,782)	(6%)	(£370,578)	(£217,992)	
Reimbursements from EFA(T)	(£44,895)	(£62,336)	(£17,441)	(28%)	(£93,500)	(£85,332)	
Other Miscellaneous Income	(£50,157)	-	£50,157	100%	-	(£55,617)	
Total Income	(£912,343)	(£900,656)	£11,687	1%	(£1,350,970)	(£1,052,619)	

Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	2019-20 YTD Actuals £	Comments
Addn Pens Grant Accr	(£2,344,363)	(£2,344,363)	(£0)	(0%)	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£893,520)	(£783,333)	£110,187	14%	(£1,175,000)	-	Business Rate Relief
USAR Grant 2020/21	(£571,040)	(£571,333)	(£293)	(0%)	(£857,000)	(£71,471)	USAR
Firelink Grant 2020/21	(£428,179)	(£418,839)	£9,340	2%	(£628,258)	(£52,355)	Communications Network
Other Grant Income	(£1,238,384)	(£7,667)	£1,230,717	16053%	(£11,500)	(£3,781,458)	Includes Grants in relation to COVID of £1.2M
Subtotal-Govt Grants	(£5,475,486)	(£4,125,535)	£1,349,950	33%	(£6,188,303)	(£4,198,334)	

Essex County Fire & Rescue Service
Nov 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

	CC	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	YTD Costs	PO Commitments	Other Forecasted		Est Total Cost	Comments
		£	£	£	£	£	£	£	£	£			£	£		
I - STAFFING COSTS																
On Call additional costs - service response											0				0	
Wholetime overtime (including control)- service response											0				0	
On Call additional costs - LRF support				117,008	55,806	18,903	6,748	3,065			201,529				201,529	Ambulance Drivers
Wholetime overtime - LRF support	9501										0				0	
On Call additional costs - National response											0				0	
Wholetime overtime - National response											0				0	
ARA's	Not in 9501		2,849	3,539	2,849	953					10,191	0			10,191	
ARA's Recovery	9501					1,641	1,641	1,641	1,675	1,641	8,240	0			4,923	
Sub-Total: Staffing costs		0	2,849	120,547	58,655	21,497	8,389	4,706	1,675	1,641	219,959	0	4,923		224,882	
II - PROTECTIVE EQUIPMENT																
PPE	Various	3,296	17,656	21,644	492,799	38,429	-2,959	17,389			588,255	0	60,000		648,255	
Cleaning and decontamination supplies	9501	7,721	32,251	5,109	26,717	13,867	15,584	352	1,639	349	103,588	0	90,000		193,588	Commitment Relates to Additional Cleaning at Stations
Sub-Total: Equipment		11,017	49,907	26,753	519,517	52,296	12,625	17,740	1,639	349	691,843	0	150,000		841,843	
III - OTHER COSTS																
ICT Infrastructure and licencing	9501	18,418	474	15,976	23,059	4,565	387	510	387	387	64,161	0	0		64,161	
Thermometers	9501			1,199		36,621					1,199	0			1,199	
Signage					8,125						44,745	0			44,745	
Other			4,346	1,493		-1,521	5,447	1,650	940	1,226	13,582				48,000	
Recharge of PPE						-9,837					-9,837				-9,837	Recharge of PPE to West Mids FRS
Sub-Total: Other costs		18,418	474	21,521	32,677	29,828	5,833	2,160	1,327	1,613	113,851	0	48,000		161,851	
TOTAL ADDITIONAL COSTS		29,435	53,230	168,822	610,848	103,621	26,847	24,606	4,641	3,603	1,025,653	0	202,923		1,228,576	
TOTAL SPEND																
% OF GRANT REMAINING																
															440,407	
															26.4%	

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.

Council Tax Collections

ECC council tax collections are down 3.6%

Essex County Fire & Rescue Service - Capital Expenditure as at 30th November 2020



* To be agreed at asset board

Capital	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 30th November
Capital				
New Premises				
Service Workshops - New	750	(750)	-	-
Existing Premises				
Asset Protection	2,000	(106)	1,894	604
Asset Improvement Works Training Facilities Improvement	548	73	621	-
Asset Improvement Works - Shoeburyness	500	(400)	100	-
Total Property	3,798	(1,183)	2,615	604
Equipment	364	(177)	187	15
Information Technology				
Projects	1,900	(1,352)	549	305
Total Information Technology	1,900	(1,352)	549	305
Vehicles				
New Appliances	1,260	(1,260)	-	-
Other Vehicles	860	211	1,071	386
Total Vehicles	2,120	(1,049)	1,071	386
Total Capital Expenditure	8,182	(3,761)	4,422	1,309

Capital Finance Charge

Budget 2020-21	Revised Budget 2020-21	Variance
38	-	(38)
100	107	7
27	31	4
25	5	(20)
190	143	(47)
47	23	(24)
478	180	(306)
478	180	(306)
105	-	(105)
178	167	(11)
283	167	(116)
998	513	(493)

Essex County Fire & Rescue Service - Capital Expenditure as at 30th November 2020



* To be agreed at asset board

Capital Finance

Nominal Code	Analysis code		Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 30th November	Commitments / Orders	Capital Finance Charge 2020/21	Revised Budget 2020-21	Movement check
B113 - Vehicles											
B113	302000000000	Appliances (Pumping)	12	1,260,000	(1,260,000)	-	-	-	105,000	-	(105,000)
B113	303000000000	Cycle Scheme	1	40,000	(40,000)	-	-	-	40,000	-	(40,000)
B113	306000000000	Light Vehicles	6	260,000	66,000	326,000	90,801	-	43,333	54,333	11,000
B113	307000000000	Off Road Vehicles	6	150,000	27,500	177,500	78,488	-	25,000	29,583	4,583
B113	308000000000	Officers Cars (Principal Officers)	4	80,000	(52,500)	27,500	27,500	-	20,000	6,875	(13,125)
B113	311000000000	Light Vans	6	240,000	84,000	324,000	38,072	-	40,000	54,000	14,000
B113	317000000000	Ladders	12	50,000	2,000	52,000	12,323	-	4,167	4,333	167
B113	324000000000	Hoses for ALPS	8	40,000	60,000	100,000	74,504	-	5,000	12,500	7,500
B113	323000000000	Brake roller tester	12	-	64,000	64,000	63,898	-	-	5,333	5,333
Total B113 - Vehicles				2,120,000	(1,049,000)	1,071,000	385,586	-	282,500	166,958	(115,542)
B116 - Operational Equipment											
B116	601000000000	B.A. Compressors	8	78,000	-	78,000	-	-	9,750	9,750	-
B116	603000000000	Heavy Rescue Pumps Equipment	8	-	40,000	40,000	-	17,568	-	5,000	5,000
B116	609000000000	Hose Reel Branch/Main Line Branch	8	160,000	(160,000)	-	-	-	20,000	-	(20,000)
B116	617000000000	Exercise Equipment	5	21,450	(21,450)	-	-	-	4,290	-	(4,290)
B116		BA Contamination machine	8	40,000	(40,000)	-	-	-	5,000	-	(5,000)
B116		Method entry equipment	8	30,000	-	30,000	-	20,821	3,750	3,750	-
B116		Foam additive (large waste fires)	8	35,000	(35,000)	-	-	-	4,375	-	(4,375)
B116	614000000000	Thermal Imaging Cameras	8	-	25,000	25,000	-	-	-	3,125	3,125
B116		New BA bags	8	-	14,000	14,000	14,680	-	-	1,750	1,750
Total B116 - Operational Equipment				364,450	(177,450)	187,000	14,680	38,389	47,165	23,375	(23,790)
B114 - ICT Equipment											
B114	408000000070	Hardware Replacement - Hardware	3	200,000	(150,000)	50,000	47,524	-	66,667	16,667	(50,000)
B114	430000987000	Thin Client Roll-out	3	-	299,000	299,000	255,528	3,898	-	99,667	99,667
B114		ICT Transformation Programme	3	160,000	-	160,000	2,256	-	53,333	53,333	-
B114		Business Intelligence/data warehousing	3	50,000	(50,000)	-	-	-	16,667	-	(16,667)
B114	426000857070	Health and Safety System	3	75,000	(75,000)	-	-	-	25,000	-	(25,000)
B114	426000854000	People Systems	3	100,000	(100,000)	-	-	-	33,333	-	(33,333)
B114	432000842000	ICCS/CAD Replacement - Control Project	7	815,000	(800,500)	14,500	-	-	116,429	2,071	(114,357)
B114	413000000000	ICT Infrastructure	7	-	-	-	-	-	-	-	-
B114		Hardware for Skype to Teams upgrade	3	-	25,000	25,000	-	-	-	8,333	-
B114		CRM	3	500,000	(500,000)	-	-	-	166,667	-	(166,667)
Total B114 - ICT Equipment				1,900,000	(1,351,500)	548,500	305,308	3,898	478,095	180,071	(306,357)

Essex County Fire & Rescue Service - Capital Expenditure as at 30th November 2020



* To be agreed at asset board

Nominal Code	Analysis code	Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 30th November	Commitments / Orders	Capital Finance			
								Capital Finance Charge 2020/21	Revised Budget 2020-21	Movement check	
B112	206000125000	B112 - Land & Building Lexden Workshops Relocation	20	750,000	(750,000)	-	-	-	37,500	-	(37,500)
Total B112 - Land & Building				750,000	(750,000)	-	-	-	37,500	-	(37,500)
B117	201000000000	Asset Improvement Works - Shoeburyness	20	500,000	(400,000)	100,000	-	-	25,000	5,000	(20,000)
B117	Various	Asset Protection Works - Training Facilities	20	547,600	73,400	621,000	-	-	27,380	31,050	3,670
Total B117 - Asset Improvement				1,047,600	(326,600)	721,000	-	-	52,380	36,050	(16,330)
B118 - Asset Protection											
B118	202052000438	Asset Protection	20	2,000,000	(2,000,000)	-	-	-	100,000	-	(100,000)
B118	202068000440	Basildon Roofing	20	-	160,000	160,000	138,849	-	-	8,000	8,000
B118		Billericay Appliance Pay	20	-	26,000	26,000	22,051	-	-	1,300	1,300
B118		Colchester FP	20	-	30,000	30,000	-	-	-	1,500	1,500
B118		Colchester Boiler Room	20	-	25,000	25,000	-	-	-	1,250	1,250
B118		WTC	20	-	15,000	15,000	29,178	-	-	750	750
B118		Witham Bolier Room	20	-	70,000	70,000	71,502	-	-	3,500	3,500
B118		Orsett Appliance Bay	20	-	125,000	125,000	-	-	-	6,250	6,250
B118		Southend Boilers	20	-	175,000	175,000	-	-	-	8,750	8,750
B118		Harlow Showers	20	-	160,000	160,000	-	134,732	-	8,000	8,000
B118		Dunmow Yard	20	-	140,000	140,000	-	-	-	7,000	7,000
B118		Greart Baddow Windows	20	-	150,000	150,000	-	-	-	7,500	7,500
B118		Loughton Drying	20	-	30,000	30,000	-	30,723	-	1,500	1,500
B118		Maldon Boilers	20	-	50,000	50,000	-	-	-	2,500	2,500
B118		Fire Alarms	20	-	138,000	138,000	-	-	-	6,900	6,900
B118		Kelvedon Park Pond Works	20	-	400,000	400,000	-	-	-	20,000	20,000
B118		Burnham AB FI	20	-	50,000	50,000	-	-	-	2,500	2,500
B118		Orsett BA split	20	-	150,000	150,000	96,817	49,439	-	7,500	7,500
B118		Orsett FRA	20	-	-	-	-	-	-	-	-
B118		Kelvedon Park heating system	20	-	-	-	235,227	-	-	11,761	11,761
B118		Leigh Window Replacement & Internal Refurbishment	20	-	-	-	10,234	-	-	512	512
B118 - Asset Protection				2,000,000	(106,000)	1,894,000	603,858	214,894	100,000	106,973	6,973
TOTAL BUDGET 2020-21				8,182,050	(3,760,550)	4,421,500	1,309,432	257,181	997,640	513,428	(492,546)

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.	
Appendix1 - I&E COVID Appendix 2 - Single Source Justification Appendix 3 - Summary internal audit tracker Appendix 4 - 2019 Reserves Publication for Fire & Rescue Services	
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

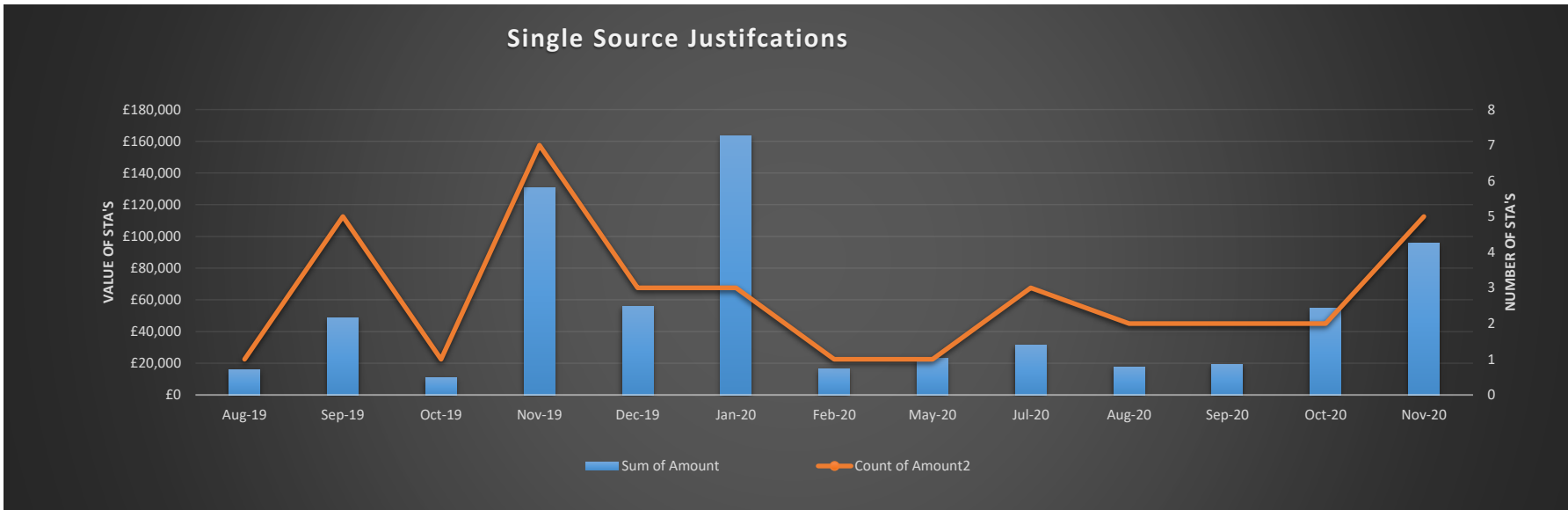
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 30 November 2020

Description	YTD Actual £'000s	COVID YTD £'000s	YTD Adjusted Actual £'000s	YTD Budget £'000s	Variance YTD £'000s	Variance YTD %	Current Full Year Budget £'000s	Full Year Forecast £'000s	YTD Actuals 2019-20 £'000s
Wholetime Firefighters	23,119	204	22,915	22,825	(90)	(0%)	34,633	34,859	22,142
On Call Firefighters	4,296	-	4,296	4,178	(118)	(3%)	6,893	6,773	4,263
Control	1,030	-	1,030	955	(75)	(8%)	1,368	1,586	931
Support Staff	9,640	15	9,625	9,663	38	0%	14,715	14,674	9,132
Total Employment Costs	38,085	218	37,866	37,620	(246)	(1%)	57,609	57,892	36,468
Support Costs	1,137	9	1,128	1,370	242	18%	2,060	1,409	1,462
Premises & Equipment	7,313	787	6,526	7,019	493	7%	10,528	11,198	6,817
Other Costs & Services	1,793	0	1,792	2,184	392	18%	3,268	2,971	2,064
Ill health pension costs	1,570	-	1,570	1,567	(3)	(0%)	2,276	2,276	1,525
Financing Items	832	-	832	843	11	1%	6,365	6,061	865
Total Other Costs	12,645	797	11,849	12,984	1,135	9%	24,496	23,915	12,733
Gross Expenditure	50,730	1,015	49,715	50,604	889	2%	82,106	81,807	49,201
Specific Govt. Grants Income	(5,475)	(1,017)	(4,458)	(4,126)	333	(8%)	(6,188)	(7,606)	(4,198)
Operational income	(6,388)	(16)	(6,371)	(5,026)	1,345	(27%)	(7,539)	(8,598)	(5,251)
Net Expenditure	44,342	(18)	38,885	41,452	2,567	6%	74,567	73,209	43,950
Funding									
Revenue Support Grant	(6,419)	-	(6,419)	(6,419)	-	-	(8,473)	(8,473)	(6,316)
National Non-Domestic Rates	(11,210)	-	(11,210)	(11,176)	34	(0%)	(16,519)	(16,519)	(11,442)
Council Tax Collection Account	(322)	-	(322)	(384)	(62)	0%	(400)	(400)	(442)
Council Tax	(31,912)	-	(31,912)	(31,889)	23	(0%)	(47,851)	(47,851)	(30,860)
Cont'ns to/(from) General Bals	-	-	-	196	196	(0%)	294	-	-
Total Funding	(49,863)	-	(49,863)	(49,671)	192	(0%)	(72,949)	(73,243)	(49,060)
Funding Gap / (Surplus)	(5,521)	(18)	(10,978)	(8,219)	2,759	6%	1,618	(34)	(5,110)

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 with a contribution to/(from) reserves.

Appendix 2 Single Source Justification



There have been five Single Source Justifications in the month, two relating to ICT licences, one for HR and two for Technical Services:

Value	Department	Supplier	Justification
£36,671	Technical Services	HRP Holmatro	RTC Extraction Equipment. Proprietary items cannot be bought anywhere else. Required to maintain warranty on equipment.
£24,500	Technical Services	Scott Safety	Thermal Image Camera. Proprietary items cannot be bought anywhere else. Required to maintain continuity across fleet.
£19,908	ICT	Cherwell	Annual Licences for integrated ICT system. Only available from software owner.
£7,425	ICT	CADCORP GeogoSIS	Annual Licences for integrated ICT system. Only available from software owner
£7,315	HR	Realworld HR	Additional scope of work for existing project. Required for continuity.

Appendix 3 Internal Audit Recommendations Summary by Audit

Financial Year	Audit Report Title	Owner	Total Recommendations		Completed Recommendations		Recommendations Outstanding		Recommendations outside of due date		
			High	Medium	High	Medium	High	Medium	High	Medium	
2018/19	ICT Contract Management - Monitoring	Head of ICT (Sarah Taylor)	-	1	-	1	-	-	-	-	
2018/19	ICT Contract Management - Policy	Head of ICT (Sarah Taylor)	-	1	-	1	-	-	-	-	
2019/20	Non-Operational - H&S	Senior Health and Safety Advisor (Joanne Hampton)	-	3	-	3	-	-	-	-	
2019/20	HR and Organisational Business Systems (HOBS)	Chief Finance Officer (Neil Cross) Corporate Services Director (Karl Edwards)	1	3	1	3	-	-	-	-	
2019/20	Governance	Chief Executive (Jo Turtton) Monitoring Officer (Pippa Brent-Isherwood)	-	2	-	2	-	-	-	-	
2019/20	Business Continuity	Business Continuity Advisor (Claire Sanders)	2	2	2	1	-	1	-	-	
2019/20	Risk Management Culture	Risk Advisor (Helen O'Sullivan)	-	3	-	3	-	-	-	-	
2019/20	Integrated Risk Management Planning	IRMP Programme Manager - (Lisa Hart)	-	3	-	3	-	-	-	-	
2019/20	Programme 2020 progress	IRMP Programme Manager - (Lisa Hart)	1	1	1	1	-	-	-	-	
2019/20	Training & Development	Assistant Chief Executive Office - People, Values and Culture (Colette Black)	-	4	-	2	-	2	-	1	
2019/20	HR Processing (Payroll)	Director of Corporate Services (Karl Edwards) Assistant Director of HR (Natalie Quickenden)	-	1	-	-	-	1	-	1	
2019/20	Procurement	Head of Purchasing & Supply (Sheldon Dyer)	1	5	1	1	-	4	-	3	
2020/21	HR Wellbeing	Assistant Director of HR (Natalie Quickenden) Wellbeing & Occupational Health Manager (Vince Lungley)	-	1	-	1	-	-	-	-	
THIS UPDATE			5	30	5	22	-	8	-	5	
			35		27		8		5		
			Percentage complete				77%		Percentage overdue		63%
LAST UPDATE			5	30	4	19	1	11	-	6	
			35		23		12		6		
			Percentage complete				66%		Percentage overdue		50%

Internal Audit Programme Update

The Audit Report for Performance Management has been finalised, which resulted in substantial assurance and no medium or high recommendations.

The Digital and Data Strategy and ICT Disaster Recovery Draft Audit report has been received and is being reviewed. We are hoping to discuss the report findings with RSM over the coming weeks. In light of this, the recommendations have not been included in the table above.

The next Audit Committee meeting is scheduled for December, which will discuss the audit findings from the above.

The next audit from the 20/21 programme is a review of the Property – Maintenance and Estates Strategy, which will commence in the new year. Audit sponsors have met with RSM and scope will be agreed in the coming months.

Updates On Outstanding Recommendations

There are no new agreed recommendations since the last update, with a total of 35 recommendations tracked in the table above.

We have completed 4 recommendations in the last month, with a total of 8 outstanding. Responsible owners have been contacted in respect of their outstanding points.

There are 5 overdue recommendations down from 6 in the last update, due to actions missing their November deadlines. Meetings will be arranged where possible with responsible owners, and action plans will be agreed to address these actions.

Please contact Austin Page for any questions relating to the internal audit programme.

Appendix 4 - 2019 Reserves Publication for Fire & Rescue Services

Fire and Rescue Authority	General Fund, £m	Earmarked reserves, £m	Total resource reserves, £m	Capital reserves, £m	Resource reserves as a percentage of core spending power, %
Avon	1.5	7.1	8.6	5.7	20%
Bedfordshire	2.6	12.7	15.3	0.8	52%
Berkshire	2.3	8	10.3	2.6	31%
Buckinghamshire	1.5	5.9	7.4	0	27%
Cambridgeshire	2.5	8.5	11	4	38%
Cheshire	2.3	28.8	31.1	0.1	73%
Cleveland	1.6	9	10.6	0.3	40%
Derbyshire	1.9	7.1	9.1	1.3	24%
Devon & Somerset	5.3	33.6	38.9	0	52%
Dorset & Wiltshire [footnote 1]	2.7	15.1	17.9	0	32%
Durham & Darlington	1.4	5.9	7.3	0	26%
East Sussex	2.4	13.8	16.2	9.5	42%
Essex	7.9	5.7	13.6	8.3	19%
Hampshire	2.5	27.9	30.4	0	47%
Hereford & Worcester	1.8	12.8	14.6	3.4	46%
Humberside	5.3	5.4	10.7	0	25%
Kent	4.1	29.4	33.4	8.9	47%
Lancashire	8.4	25.4	33.8	2.3	62%
Leicestershire	2.6	12.4	15.1	0	43%
Merseyside	2	23.1	25.1	4.9	41%
Northamptonshire[footnote 2]	0.5	0.8	1.3	1	6%
North Yorkshire	1	5.2	6.2	0.8	20%
Nottinghamshire	5.6	4.8	10.3	0.3	25%
Shropshire	0.5	15	15.5	0	71%
South Yorkshire	5.6	17.3	22.9	0.3	46%
Staffordshire	1.9	14.2	16.1	0	40%
Tyne and Wear	3.9	25	29	3	60%
West Midlands	6.9	33.4	40.3	2.4	42%
West Yorkshire	5.1	31.2	36.3	0	45%
London Fire Commissioner	23.2	52.2	75.4	31.5	
Total	116.8	496.7	613.7	91.4	