

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



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 – October 2020		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 31 October 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 October 2020 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 31 October 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 October 2020 is £1,417K below Budget.
- Costs to include £1.016m relating to Covid (£800k Premises & Equipment & £216k 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 (£172K for period to 31 October 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

- £449k remains of the Covid 19 funding (27% of the grant received).
- £90k Additional Station Cleaning Costs & £48k Training Costs have been included with our cost projection.

Capital

- Projected Capital Spend is £4.9m (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

Budget holders submitted initial budget templates have been reviewed by the Directors and presented to Jo Turton and Neil Cross
Following the Budget review meeting, Finance are working on a revised 'second cut' of the budget.
The Capital Board has reviewed the initial cut of the Capital Budget for 2021-22.

Summary of Income and Expenditure

This table below shows actual expenditure against budget to 31 October 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	20,239	19,932	(307)	(2%)	34,633	34,859	19,308
On Call Firefighters	3,684	3,615	(69)	(2%)	6,893	6,373	3,644
Control	895	834	(60)	(7%)	1,368	1,586	810
Support Staff	8,191	8,332	141	2%	14,715	14,674	7,967
Total Employment Costs	33,009	32,714	(296)	(1%)	57,609	57,492	31,729
Support Costs	967	1,199	232	19%	2,060	1,609	1,283
Premises & Equipment	6,345	6,141	(203)	(3%)	10,528	11,298	5,953
Other Costs & Services	1,564	1,910	346	18%	3,268	2,971	1,804
Ill health pension costs	1,400	1,390	(10)	(1%)	2,276	2,276	1,351
Financing Items	728	738	10	1%	6,365	6,161	757
Total Other Costs	11,004	11,378	374	3%	24,496	24,315	11,149
Gross Expenditure	44,013	44,092	79	0%	82,106	81,807	42,878
Specific Govt. Grants Income	(4,936)	(3,610)	1,326	37%	(6,188)	(7,606)	(3,701)
Operational income	(800)	(788)	12	2%	(1,351)	(992)	(929)
Net Expenditure	38,277	39,694	1,417	4%	74,567	73,209	38,248
Funding							
Revenue Support Grant	(5,905)	(5,905)	-	-	(8,473)	(8,473)	(5,810)
National Non-Domestic Rates	(9,834)	(9,804)	30	(0%)	(16,519)	(16,519)	(9,713)
Council Tax Collection Account	(283)	(336)	(53)	0%	(400)	(400)	(384)
Council Tax	(27,736)	(27,717)	19	(0%)	(47,851)	(47,851)	(26,822)
Cont'ns to/(from) General Bals	-	172	172	(0%)	294	-	-
Total Funding	(43,758)	(43,590)	167	(0%)	(72,949)	(73,243)	(42,730)
Funding Gap / (Surplus)	(5,480)	(3,896)	1,584	41%	1,618	(34)	(4,482)

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 31 October 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	20,239	19,932	(307)	(2%)	34,633	34,859	19,308
On-Call Firefighters	3,684	3,615	(69)	(2%)	6,893	6,373	3,644
Control	895	834	(60)	(7%)	1,368	1,586	810
Support Staff	8,191	8,332	141	2%	14,715	14,674	7,967
Total Employment Costs	33,009	32,714	(296)	(1%)	57,609	57,492	31,729
Training	252	426	174	41%	730	765	483
Employee Support Costs	512	422	(89)	(21%)	724	497	448
Travel & Subsistence	204	351	147	42%	606	347	352
Support Costs	967	1,199	232	19%	2,060	1,609	1,283
Property Maintenance	1,167	1,185	18	2%	2,032	2,275	1,196
Utilities	336	395	59	15%	678	725	325
Rent & Rates	908	957	48	5%	1,640	1,633	925
Equipment & Supplies	1,345	862	(483)	(56%)	1,478	2,070	971
Communications	809	852	43	5%	1,460	1,460	876
Information Systems	1,401	1,323	(78)	(6%)	2,268	2,318	1,063
Transport	378	567	189	33%	972	817	597
Premises & Equipment	6,345	6,141	(203)	(3%)	10,528	11,298	5,953
Establishment Expenses	331	667	336	50%	1,144	667	541
Risk Protection	305	340	34	10%	582	560	318
Professional Fees & Services	620	658	37	6%	1,119	1,165	670
Democratic Representation	128	128	-	-	220	220	126
Agency Services	180	118	(62)	(52%)	202	359	149
Other Costs & Services	1,564	1,910	346	18%	3,268	2,971	1,804
Ill Health Pension costs	1,400	1,390	(10)	(1%)	2,276	2,276	1,351
Lease & Interest Charges	728	738	10	1%	1,265	1,261	757
Statutory Provision for Capital Financing	-	-	-	-	5,100	4,900	-
Financing Items	728	738	10	1%	6,365	6,161	757
Gross Expenditure	44,013	44,092	79	0%	82,106	81,807	42,878
Specific Govt. Grants Income	(4,936)	(3,610)	1,326	37%	(6,188)	(7,606)	(3,701)
Other Operational income	(800)	(788)	12	2%	(1,351)	(992)	(929)
Total Operational income	(5,736)	(4,398)	1,338	30%	(7,539)	(8,598)	(4,630)
Net Expenditure	38,277	39,694	1,417	4%	74,567	73,209	38,248

Essex County Fire and Rescue Service

**Cost Centre Report
For October 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	18,817,233	18,100,581	(716,652)	54,596	35,616	(18,980)	(496,044)	(499,919)	(3,875)	18,375,785	17,636,278	(739,507)
Station Group Management	2,017,038	1,874,100	(142,938)	86,742	116,270	29,528	684	0	(684)	2,104,465	1,990,370	(114,095)
Service Leadership Team	764,281	779,023	14,742	205,841	280,364	74,523	(4,821)	0	4,821	965,301	1,059,387	94,086
Control	952,156	869,859	(82,297)	340	511	171	371	0	(371)	952,867	870,370	(82,497)
Operations	602,184	584,925	(17,259)	248,862	262,010	13,148	(56,256)	(26,250)	30,006	794,790	820,685	25,895
Corporate Comms	219,066	161,728	(57,338)	18,296	38,367	20,071	(7,500)	0	7,500	229,863	200,095	(29,768)
Perf Mgmt & Impr	339,509	384,965	45,456	1,973	2,016	43	486	0	(486)	341,968	386,981	45,013
Community Safety	855,353	1,350,906	495,553	102,020	275,233	173,213	(91,787)	(148,456)	(56,669)	865,585	1,477,683	612,098
Technical Fire Safety	1,242,185	1,444,350	202,165	11,121	26,999	15,878	(5,004)	0	5,004	1,248,303	1,471,349	223,046
Water Services	161,169	148,365	(12,804)	63,330	66,703	3,373	(19,154)	(52,500)	(33,346)	205,345	162,568	(42,777)
Emergency Planning & Civil Protection	151,414	210,252	58,838	3,448	1,666	(1,782)	0	0	0	154,862	211,918	57,056
Corp Risk & Bus Cont	48,507	42,854	(5,653)	0	875	875	0	0	0	48,507	43,729	(4,778)
External Secondments	154,963	168,103	13,140	1,073	3,332	2,259	(109,586)	(53,669)	55,917	46,450	117,766	71,316
Technical Services	186,688	188,207	1,519	593,775	707,000	113,225	0	0	0	780,462	895,207	114,745
Health & Safety	226,472	129,170	(97,302)	1,098	4,242	3,144	0	0	0	227,570	133,412	(94,158)
Training	1,278,714	1,320,006	41,292	273,202	524,706	251,504	(2,145)	(35,000)	(32,855)	1,549,771	1,809,712	259,941
Police Collaboration	103,232	119,007	15,775	38,583	112,350	73,767	(30,752)	(83,755)	(53,003)	111,062	147,602	36,540
Workshops Management	235,150	230,594	(4,556)	267,672	405,127	137,455	(24,925)	(17,500)	7,425	477,898	618,221	140,323
Catering	55,143	66,297	11,154	9,239	51,583	42,344	3,727	(39,837)	(43,564)	68,110	78,043	9,933
Finance & Pay	468,091	407,912	(60,179)	1,367,928	1,410,702	42,774	(3,154,092)	(2,862,503)	291,589	(1,318,074)	(872,389)	445,684
Purchasing & Supply	215,724	233,254	17,530	77,480	199,787	122,307	(811)	0	811	292,393	433,041	140,648
Property Services	438,939	391,047	(47,892)	2,482,052	2,662,275	180,223	(41,517)	(42,000)	(483)	2,879,474	3,011,322	131,848
Workshop Engineering	706,354	664,651	(41,703)	198,456	288,841	90,385	(93,607)	(47,831)	45,776	811,203	905,661	94,458
Human Resources	937,934	930,835	(7,099)	1,967,529	1,695,929	(271,600)	(17,677)	(40,250)	(22,573)	2,887,786	2,586,514	(301,272)
ICT	619,371	576,939	(42,432)	1,838,873	1,928,836	89,963	(440,847)	(448,448)	(7,601)	2,017,397	2,057,327	39,930
Innovation and Change	739,328	1,036,558	297,230	312,180	146,720	(165,460)	(82,369)	0	82,369	969,138	1,183,278	214,140
BAU Cost Centres	13,684,588	14,597,813	913,225	10,171,114	11,342,791	1,171,677	(4,206,526)	(3,897,999)	308,527	19,649,175	22,042,605	2,393,430
COVID19	215,610	0	(215,610)	727,208	0	(727,208)	(1,033,392)	0	1,033,392	(90,574)	0	90,574
Training Projects	171,260	0	(171,260)	14,710	0	(14,710)	0	0	0	185,971	0	(185,971)
IT Projects	120,548	15,155	(105,393)	36,048	0	(36,048)	0	0	0	156,596	15,155	(141,441)
Total for Projects listed above	507,419	15,155	(492,264)	777,966	0	(777,966)	(1,033,392)	0	1,033,392	251,992	15,155	(236,837)
Cost Centre Total	33,009,239	32,713,549	(295,690)	11,003,676	11,378,407	374,731	(5,735,963)	(4,397,918)	1,338,045	38,276,952	39,694,038	1,417,086

Commentary

- Station Pay is over budget due to the staffing levels being 4.0FTE above budgeted (including 3.0FTE over Day crewed stations)
- Station Group Management - £42K relates to ASW accrual for October, Whole time pay over budget as 2.0FTE over budget for October
- Control Pay overbudget as Staff Establishment is 1.2FTE above budget and overtime (due to COVID) is £25K over budget to October
- Health and Safety Pay overspend - due to change in Dept staff resulting in additional 2.0FTE over budget
- Finance & Pay Dept. overspend on pay result of Dept being over establishment by 3.3FTE.
- Innovation & Change underspend on pay as it is 5.5FTE below budgeted staff establishment and overspend on non-pay - £180K for Information Systems related to extension of licences
- Training Non-Pay underspend - result of COVID restrictions leading to delay in training delivery especially for non-operational staff
- Human Resources overspend on non-pay - £204K on other Employee Costs (£202K on redundancy and Settlement Agreement Costs)
- Community Safety (Prevention) underspends on pay and non-pay expenditure as a direct result of Covid restricted working. Income also below budget due to impact of Covid restrictions

Staff Establishment

Summary of Staff FTE	Budget for October 2020			Actual for October 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
Watch Based Whole Time	480.0	0.0	480.0	481.0	0.0	481.0	(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	510.0	0.0	510.0	(4.0)	0.0	(4.0)
Whole Time USAR	16.0	0.0	16.0	18.0	0.0	18.0	(2.0)	0.0	(2.0)
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	15.0	29.7	44.7	11.0	(3.7)	7.3
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	35.0	38.0	11.0	(3.7)	7.3
Station Group Management	37.0	12.5	49.5	39.0	12.5	51.5	(2.0)	0.0	(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	3.0	1.5	4.5	1.0	(1.0)	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	34.7	34.7	0.0	(1.1)	(1.1)
Innovation & Change	6.0	22.6	28.6	4.0	19.1	23.1	2.0	3.5	5.5
ICT	0.0	21.0	21.0	0.0	21.6	21.6	0.0	(0.6)	(0.6)
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	11.6	11.6	0.0	1.2	1.2
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	9.0	12.0	0.0	1.0	1.0
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	26.0	11.5	37.5	2.0	2.3	4.3
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	306.0	422.0	18.9	(7.3)	11.6
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	644.0	306.0	950.0	12.9	(7.3)	5.6
Control	33.5	1.6	35.1	34.7	1.6	36.3	(1.2)	0.0	(1.2)
TOTAL excl On-Call	691.5	300.3	991.8	678.7	307.6	986.3	11.7	(7.3)	4.4
On-Call Watch Based	453.8	0.0	453.8	396.0	0.0	396.0	57.7	0.0	57.7
COVID19	0.0	0.0	0.0	0.0	1.0	1.0	0.0	(1.0)	(1.0)
TOTAL ECFRS Staff	1,145.3	300.3	1,445.6	1,074.7	308.6	1,383.3	69.4	(8.3)	61.2

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:-

	September	October
Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme*	100 (15.34%)	100 (15.46%)
Of which, have met the age and service criteria for normal retirement from their pension scheme**	43 (6.60%)	44 (6.80%)

* = 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	(£18,607)	(£11,669)	£6,938	59%	(£20,000)	(£13,352)	
Childcare Vouchers	(£22,314)	(£40,250)	(£17,936)	(45%)	(£69,000)	(£31,768)	
Canteen Income	£3,727	(£39,837)	(£43,564)	(109%)	(£68,292)	(£48,500)	
Sale of Vehicle Spares	(£9,343)	(£14,581)	(£5,238)	(36%)	(£25,000)	(£20,163)	
Aerial Sites	(£75,793)	(£87,500)	(£11,707)	(13%)	(£150,000)	(£87,792)	
Solar Panel Income	(£22,610)	(£29,169)	(£6,559)	(22%)	(£50,000)	(£28,769)	
Hydrant Tests	(£19,154)	(£52,500)	(£33,346)	(64%)	(£90,000)	(£53,439)	
Lease Cars - Employee Contributions	(£6,849)	-	£6,849	100%	-	(£3,806)	
Service Charges	(£340)	(£350)	(£10)	(3%)	(£600)	(£1,907)	
Secondments	(£105,565)	(£53,669)	£51,896	97%	(£92,000)	(£53,807)	
Community Safety general	(£52,220)	-	£52,220	100%	-	(£35,980)	
Labour Credit	(£74,944)	(£32,081)	£42,863	134%	(£55,000)	(£47,068)	
Section 13/16	(£56,177)	(£26,250)	£29,927	114%	(£45,000)	(£56,540)	
Provision of Hire Vehicles & Equipment	(£9,440)	(£1,169)	£8,271	708%	(£2,000)	(£9,214)	
Rent	(£5,200)	-	£5,200	100%	-	-	
Interest Received Short Term Investments	(£13,894)	(£26,250)	(£12,356)	(47%)	(£45,000)	(£55,492)	
Community Safety Youth Work	(£2,085)	(£102,081)	(£99,996)	(98%)	(£175,000)	(£47,645)	
Shared Services Income	(£226,999)	(£216,174)	£10,825	5%	(£370,578)	(£200,555)	
Reimbursements from EFA(T)	(£37,701)	(£54,544)	(£16,843)	(31%)	(£93,500)	(£79,587)	
Other Miscellaneous Income	(£44,840)	-	£44,840	100%	-	(£46,136)	
Total Income	(£800,346)	(£788,074)	£12,272	2%	(£1,350,970)	(£928,719)	

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	(£2,051,318)	(£2,051,318)	(£0)	(0%)	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£781,830)	(£685,417)	£96,413	14%	(£1,175,000)	-	Business Rate Relief
USAR Grant 2020/21	(£499,660)	(£499,917)	(£257)	(0%)	(£857,000)	(£71,471)	USAR
Firelink Grant 2020/21	(£374,656)	(£366,484)	£8,173	2%	(£628,258)	(£52,355)	Communications Network
Other Grant Income	(£1,228,152)	(£6,708)	£1,221,444	18208%	(£11,500)	(£3,284,293)	Includes Grants in relation to COVID of £1.2M
Subtotal-Govt Grants	(£4,935,617)	(£3,609,843)	£1,325,773	37%	(£6,188,303)	(£3,701,169)	

Essex County Fire & Rescue Service
Sep-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	Jun-20	Jul-20	Aug-20	Sep-20	YTD Costs	Commitment s	Forecasted Costs	Est Total Cost	Comments
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	
Wholetime overtime - LRF support	9501							0			0	Ambulance Drivers
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	4,923	0	4,923	9,846	
Sub-Total: Staffing costs		0	2,849	120,547	58,655	21,497	21,497	4,706	216,643	0	4,923	221,566

II - PROTECTIVE EQUIPMENT

PPE	Various	3,296	17,656	21,644	492,799	38,429	-2,959	17,290	588,157	0	60,000	
Cleaning and decontamination supplies	9501	7,721	32,251	5,109	26,717	13,867	15,584	352	101,599	0	90,000	Commitment Relates to Additional Cleaning at Stations
Sub-Total: Equipment		11,017	49,907	26,753	519,517	52,296	12,625	17,642	689,756	0	150,000	839,756

III - OTHER COSTS

ICT Infrastructure and licencing	9501	18,418	474	15,976	23,059	4,565	387		62,879	0	0	
Thermometers	9501			1,199					1,199	0		
Signage					8,125	36,621			44,745	0		
Other				4,346	1,493	-1,521	6,195	1,098	11,612		48,000	Commitment relates to Additional Training
Recharge of PPE						-9,837			-9,837			Recharge of PPE to West Mids FRS
Sub-Total: Other costs		18,418	474	21,521	32,677	29,828	6,582	1,098	110,598	0	48,000	158,598

TOTAL ADDITIONAL COSTS		29,435	53,230	168,822	610,848	103,621	40,704	23,446	1,016,997	0	202,923	1,219,920
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NET (COST)
% OF GRANT SPENT

449,063
26.9%

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 Summary as at 31st October 2020



Capital	Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 31st October
New Premises					
Service Workshops - New		750	(750)	-	-
Existing Premises					
Asset Protection		2,000	(106)	1,894	556
Asset Improvement Works Training Facilities Improvement		548	183	731	-
Asset Improvement Works - Shoeburyness		500	(400)	100	-
Total Property		3,798	(1,073)	2,725	556
Equipment		364	(177)	187	-
Information Technology					
Projects		1,900	(994)	906	286
Total Information Technology		1,900	(994)	906	286
Vehicles					
New Appliances		1,260	(1,260)	-	-
Other Vehicles		860	211	1,071	385
Total Vehicles		2,120	(1,049)	1,071	385
Total Capital Expenditure		8,182	(3,293)	4,889	1,227

Budget 2020-21	Revised Budget 2020-21	Variance
38	-	(38)
100	105	5
27	37	9
25	5	(20)
190	146	(44)
47	23	(24)
478	231	(255)
478	231	(255)
105	-	(105)
178	167	(11)
283	167	(116)
998	568	(438)

Essex County Fire & Rescue Service - Capital Expenditure as at 31st October 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 31st October	Commitments / Orders	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	37,188	-	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	384,702	-	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	-	-	-	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	-	-	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	-	12,342	-	1,750	1,750
Total B116 - Operational Equipment				364,450	(177,450)	187,000	-	12,342	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	236,517	-	-	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	(442,690)	372,310	-	-	116,429	53,187	(63,241)
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	(993,690)	906,310	286,297	-	478,095	231,187	(255,241)

Essex County Fire & Rescue Service - Capital Expenditure as at 31st October 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 31st October	Commitments / Orders	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	183,400	731,000	-	-	27,380	36,550	9,170
		Total B117 - Asset Improvement		1,047,600	(216,600)	831,000	-	-	52,380	41,550	(10,830)
		B118 - Asset Protection									
		Asset Protection	20	2,000,000	(2,000,000)	-	-	-	100,000	-	(100,000)
B118	202052000438	Basildon Roofing	20	-	160,000	160,000	138,849	-	-	8,000	8,000
B118	202068000440	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	66,837	-	-	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	-	168,922	-	8,000	8,000
B118		Dunmow Yard	20	-	140,000	140,000	-	-	-	7,000	7,000
B118		Great Baddow Windows	20	-	150,000	150,000	-	-	-	7,500	7,500
B118		Loughton Drying	20	-	30,000	30,000	-	-	-	1,500	1,500
B118		Maldon Bolilers	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	-	-	7,500	7,500
B118		Orsett FRA	20	-	-	-	-	-	-	-	-
B118		Kelvedon Park heating system	20	-	-	-	202,380	-	-	10,119	10,119
		B118 - Asset Protection		2,000,000	(106,000)	1,894,000	556,112	168,922	100,000	104,819	4,819
		TOTAL BUDGET 2020-21		8,182,050	(3,292,740)	4,889,310	1,227,111	181,264	997,640	567,889	(438,084)

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 Appendix3 -Summary internal audit tracker	
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

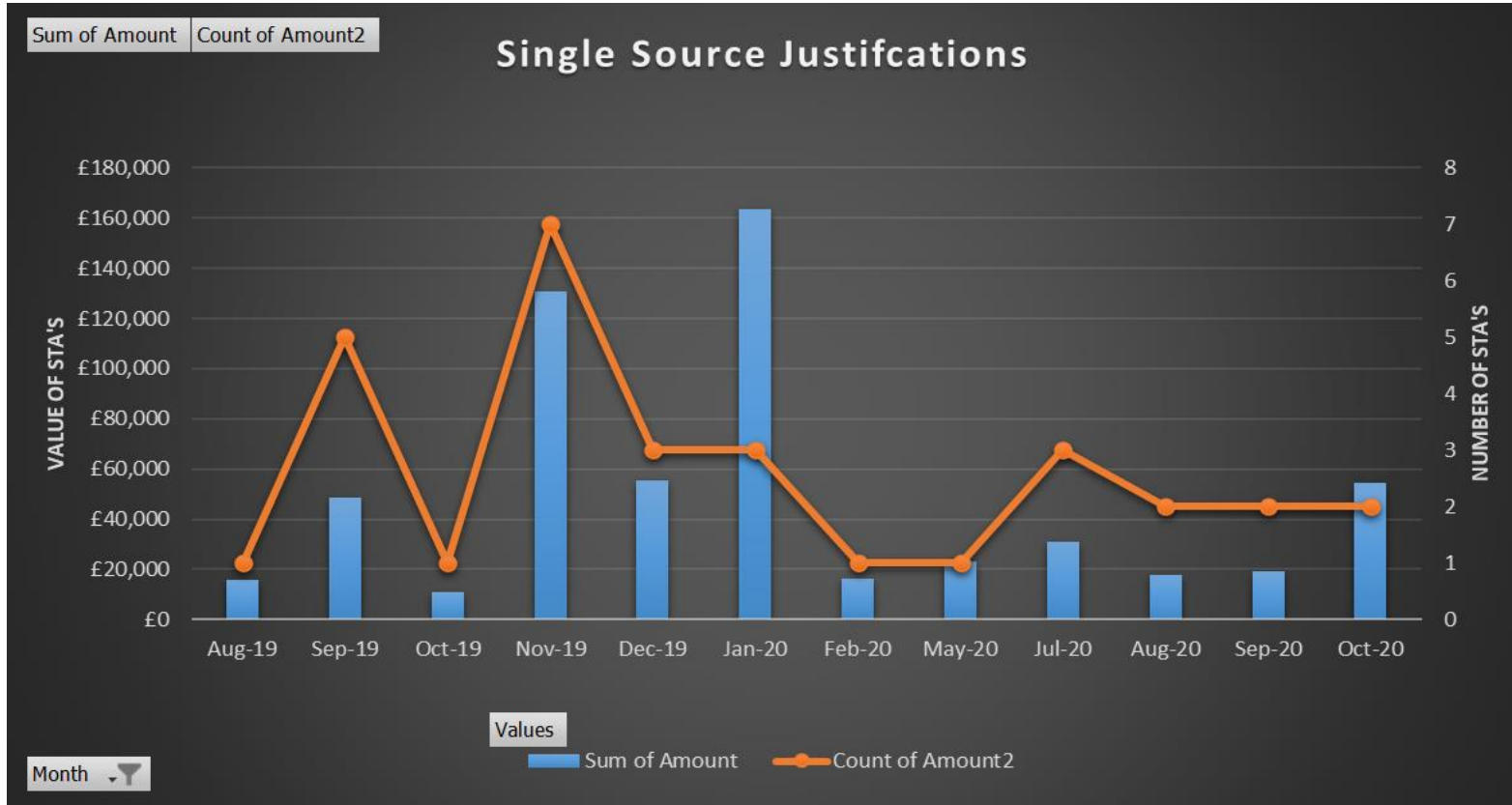
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 31 October 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	20,239	204	20,035	19,932	(103)	(1%)	34,633	34,859	19,308
On Call Firefighters	3,684	-	3,684	3,615	(69)	(2%)	6,893	6,373	3,644
Control	895	-	895	834	(60)	(7%)	1,368	1,586	810
Support Staff	8,191	15	8,177	8,332	156	2%	14,715	14,674	7,967
Total Employment Costs	33,009	218	32,791	32,714	(77)	(0%)	57,609	57,492	31,729
Support Costs	967	9	958	1,199	241	20%	2,060	1,609	1,283
Premises & Equipment	6,345	787	5,558	6,141	584	10%	10,528	11,298	5,953
Other Costs & Services	1,564	0	1,564	1,910	346	18%	3,268	2,971	1,804
Ill health pension costs	1,400	-	1,400	1,390	(10)	(1%)	2,276	2,276	1,351
Financing Items	728	-	728	738	10	1%	6,365	6,161	757
Total Other Costs	11,004	797	10,207	11,378	1,171	10%	24,496	24,315	11,149
Gross Expenditure	44,013	1,015	42,998	44,092	1,094	2%	82,106	81,807	42,878
Specific Govt. Grants Income	(4,936)	(1,017)	(3,919)	(3,610)	309	(9%)	(6,188)	(7,606)	(3,701)
Operational income	(5,736)	(16)	(5,720)	(4,398)	1,322	(30%)	(7,539)	(8,598)	(4,630)
Net Expenditure	38,277	(18)	33,360	36,084	2,724	8%	74,567	73,209	38,248
Funding									
Revenue Support Grant	(5,905)	-	(5,905)	(5,905)	-	-	(8,473)	(8,473)	(5,810)
National Non-Domestic Rates	(9,834)	-	(9,834)	(9,804)	30	(0%)	(16,519)	(16,519)	(9,713)
Council Tax Collection Account	(283)	-	(283)	(336)	(53)	0%	(400)	(400)	(384)
Council Tax	(27,736)	-	(27,736)	(27,717)	19	(0%)	(47,851)	(47,851)	(26,822)
Cont'ns to/(from) General Bals	-	-	-	172	172	(0%)	294	-	-
Total Funding	(43,758)	-	(43,758)	(43,590)	167	(0%)	(72,949)	(73,243)	(42,730)
Funding Gap / (Surplus)	(5,480)	(18)	(10,397)	(7,506)	2,891	8%	1,618	(34)	(4,482)

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 two Single Source Justification in the month, one relating to Operational training courses and one for

Appendix 3 Internal Audit Recommendations Summary

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) Deputy Manager (Sarah Webster)	1	3	1	3	-	-	-	-
2019/20	Governance	Chief Executive (Jo Turton) 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	5	-	3
2020/21	HR Wellbeing	Assistant Director of HR (Natalie Quickenden) Wellbeing & Occupational Health Manager (Vince Lungley)	-	1	-	-	-	1	-	1
THIS UPDATE			5	30	4	19	1	11	-	6
			35		23		12		6	
			Percentage complete			66%	Percentage overdue		50%	
LAST UPDATE			5	30	4	16	1	14	-	5
			35		20		15		5	
			Percentage complete			57%	Percentage overdue		33%	

Internal Audit Programme Update

Fieldwork for both the Performance Management and IT Strategy audits have completed, debriefs have been received, and we are waiting for Audit reports from RSM. Initial findings comprise mainly low-risk recommendations and both teams have worked extremely hard to satisfy the audit requirements.

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 recommendations since the last update, with a total of 35 recommendations tracked in the table above.

We have completed 3 recommendations in the last month, with a total of 12 outstanding. Responsible owners have been contacted in respect of their outstanding points.

There are 6 overdue recommendations up from 5 in the last update, due to actions missing their October deadlines. Meetings have been arranged where possible with responsible owners, and action plans have been agreed.

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