

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 – September 2020		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at 30 September 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 September 2020 compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to 30 September 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 September 2020 is £1,335K below Budget.
- Costs to date 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 (£147K for period to 30 September 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 £4.96m (Budget £8.2m).
- No 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 have submitted their initial budget templates, which are currently being collated by Finance.
We will be working for a 'first cut' of the budget in the coming 2 weeks.
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 30 September 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	17,150	16,918	(232)	(1%)	34,633	34,859	16,445
On Call Firefighters	3,095	3,052	(43)	(1%)	6,893	6,373	3,037
Control	759	706	(52)	(7%)	1,368	1,586	685
Support Staff	7,022	7,140	119	2%	14,715	14,674	6,842
Total Employment Costs	28,026	27,817	(209)	(1%)	57,609	57,492	27,009
Support Costs	717	1,028	310	30%	2,060	1,609	1,042
Premises & Equipment	5,514	5,264	(250)	(5%)	10,528	11,298	5,029
Other Costs & Services	1,334	1,628	294	18%	3,268	2,971	1,518
Ill health pension costs	1,229	1,213	(16)	(1%)	2,276	2,276	1,178
Financing Items	624	633	9	1%	6,365	6,161	649
Total Other Costs	9,418	9,765	347	4%	24,496	24,315	9,415
Gross Expenditure	37,444	37,582	138	0%	82,106	81,807	36,424
Specific Govt. Grants Income	(4,269)	(3,094)	1,175	38%	(6,188)	(7,606)	(3,001)
Operational income	(697)	(675)	22	3%	(1,351)	(992)	(783)
Net Expenditure	32,478	33,812	1,334	4%	74,567	73,209	32,641
Funding							
Revenue Support Grant	(5,392)	(5,392)	-	-	(8,473)	(8,473)	(5,305)
National Non-Domestic Rates	(8,421)	(8,396)	25	(0%)	(16,519)	(16,519)	(8,319)
Council Tax Collection Account	(239)	(283)	(44)	0%	(400)	(400)	(323)
Council Tax	(23,231)	(23,216)	15	(0%)	(47,851)	(47,851)	(22,467)
Cont'ns to/(from) General Bals	-	147	147	(0%)	294	-	-
Total Funding	(37,283)	(37,140)	143	(0%)	(72,949)	(73,243)	(36,414)
Funding Gap / (Surplus)	(4,805)	(3,328)	1,477	44%	1,618	(34)	(3,774)

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 September 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	17,150	16,918	(232)	(1%)	34,633	34,859	16,445
On-Call Firefighters	3,095	3,052	(43)	(1%)	6,893	6,373	3,037
Control	759	706	(52)	(7%)	1,368	1,586	685
Support Staff	7,022	7,140	119	2%	14,715	14,674	6,842
Total Employment Costs	28,026	27,817	(209)	(1%)	57,609	57,492	27,009
Training	198	365	167	46%	730	765	350
Employee Support Costs	372	362	(10)	(3%)	724	497	406
Travel & Subsistence	147	301	154	51%	606	347	287
Support Costs	717	1,028	310	30%	2,060	1,609	1,042
Property Maintenance	934	1,016	82	8%	2,032	2,275	1,023
Utilities	286	339	52	15%	678	725	277
Rent & Rates	778	820	42	5%	1,640	1,633	789
Equipment & Supplies	1,230	739	(491)	(66%)	1,478	2,070	823
Communications	731	730	(1)	(0%)	1,460	1,460	731
Information Systems	1,217	1,134	(82)	(7%)	2,268	2,318	927
Transport	338	486	148	30%	972	817	459
Premises & Equipment	5,514	5,264	(250)	(5%)	10,528	11,298	5,029
Establishment Expenses	285	571	286	50%	1,144	667	444
Risk Protection	258	291	33	11%	582	560	274
Professional Fees & Services	517	555	38	7%	1,119	1,165	581
Democratic Representation	110	110	-	-	220	220	108
Agency Services	164	101	(63)	(62%)	202	359	111
Other Costs & Services	1,334	1,628	294	18%	3,268	2,971	1,518
Ill Health Pension costs	1,229	1,213	(16)	(1%)	2,276	2,276	1,178
Lease & Interest Charges	624	633	9	1%	1,265	1,261	649
Statutory Provision for Capital Financing	-	-	-	-	5,100	4,900	-
Financing Items	624	633	9	1%	6,365	6,161	649
Gross Expenditure	37,444	37,582	138	0%	82,106	81,807	36,424
Specific Govt. Grants Income	(4,269)	(3,094)	1,175	38%	(6,188)	(7,606)	(3,001)
Other Operational income	(697)	(675)	22	3%	(1,351)	(992)	(783)
Total Operational income	(4,966)	(3,770)	1,197	32%	(7,539)	(8,598)	(3,783)
Net Expenditure	32,478	33,812	1,334	4%	74,567	73,209	32,641

Cost Centre Report

For September 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	15,895,874	15,352,154	(543,720)	47,187	30,528	(16,659)	(424,664)	(428,502)	(3,838)	15,518,397	14,954,180	(564,217)
Station Group Management	1,687,505	1,591,464	(96,041)	68,680	99,660	30,980	684	0	(684)	1,756,869	1,691,124	(65,745)
Service Leadership Team	656,116	664,974	8,858	179,432	255,312	75,880	(1,784)	0	1,784	833,763	920,286	86,523
Control	808,841	736,730	(72,111)	340	438	98	371	0	(371)	809,552	737,168	(72,384)
Operations	516,386	497,322	(19,064)	207,303	224,580	17,277	(50,551)	(22,500)	28,051	673,138	699,402	26,264
Corporate Comms	188,665	138,624	(50,041)	15,068	32,886	17,818	(7,500)	0	7,500	196,233	171,510	(24,723)
Perf Mgmt & Impr	291,018	329,970	38,952	1,732	1,728	(4)	486	0	(486)	293,236	331,698	38,462
Community Safety	729,028	1,153,476	424,448	70,540	235,914	165,374	(79,387)	(127,248)	(47,861)	720,181	1,262,142	541,961
Technical Fire Safety	1,064,134	1,229,460	165,326	15,933	23,142	7,210	(4,311)	0	4,311	1,075,755	1,252,602	176,847
Water Services	138,335	127,170	(11,165)	58,544	57,174	(1,370)	(15,346)	(45,000)	(29,654)	181,532	139,344	(42,188)
Emergency Planning & Civil Protection	118,857	178,896	60,039	3,448	1,428	(2,020)	0	0	0	122,306	180,324	58,018
Corp Risk & Bus Cont	41,578	36,732	(4,846)	0	750	750	0	0	0	41,578	37,482	(4,096)
External Secondments	135,177	142,590	7,413	1,073	2,856	1,783	(91,785)	(46,002)	45,783	44,465	99,444	54,979
Technical Services	159,434	160,642	1,208	500,444	606,000	105,556	0	0	0	659,879	766,642	106,763
Health & Safety	192,882	110,412	(82,470)	1,062	3,636	2,574	0	0	0	193,944	114,048	(79,896)
Training	1,083,144	1,122,156	39,012	209,613	449,748	240,135	(2,145)	(30,000)	(27,855)	1,290,612	1,541,904	251,292
Police Collaboration	94,261	101,502	7,241	38,583	96,300	57,717	(30,752)	(71,790)	(41,038)	102,092	126,012	23,920
Workshops Management	199,846	197,652	(2,194)	234,597	352,252	117,655	(21,838)	(15,000)	6,838	412,605	534,904	122,299
Catering	47,245	56,826	9,581	7,814	44,214	36,400	(200)	(34,146)	(33,946)	54,858	66,894	12,036
Finance & Pay	400,052	349,621	(50,431)	1,163,655	1,216,835	53,180	(2,622,209)	(2,453,574)	168,635	(1,058,502)	(1,034,118)	24,384
Purchasing & Supply	183,280	199,932	16,652	65,477	171,246	105,769	(811)	0	811	247,946	371,178	123,232
Property Services	369,153	334,945	(34,208)	2,042,627	2,281,950	239,323	(37,417)	(36,000)	1,417	2,374,364	2,580,895	206,531
Workshop Engineering	600,744	568,808	(31,936)	178,752	247,578	68,826	(87,375)	(40,998)	46,377	692,120	775,388	83,268
Human Resources	815,076	797,799	(17,277)	1,643,085	1,475,082	(168,003)	(14,515)	(34,500)	(19,985)	2,443,646	2,238,381	(205,265)
ICT	530,951	494,281	(36,670)	1,588,689	1,653,288	64,599	(362,748)	(384,384)	(21,636)	1,756,893	1,763,185	6,292
Innovation and Change	650,304	899,346	249,042	299,788	125,760	(174,028)	(78,122)	0	78,122	871,969	1,025,106	153,137
BAU Cost Centres	11,670,343	12,464,678	794,335	8,596,278	9,624,483	1,028,205	(3,532,067)	(3,341,142)	190,925	16,734,554	18,748,019	2,013,465
COVID19	216,643	0	(216,643)	793,555	0	(793,555)	(1,009,646)	0	1,009,646	552	0	(552)
Training Projects	141,294	0	(141,294)	14,684	0	(14,684)	0	0	0	155,977	0	(155,977)
IT Projects	107,078	0	(107,078)	36,048	0	(36,048)	0	0	0	143,126	0	(143,126)
Total for Projects listed above	465,015	0	(465,015)	844,287	0	(844,287)	(1,009,646)	0	1,009,646	299,656	0	(299,656)
Cost Centre Total	28,031,232	27,816,832	(214,400)	9,487,752	9,655,011	167,259	(4,966,377)	(3,769,644)	1,196,733	32,552,607	33,702,199	1,149,592

Commentary

Station Group Management - £21K relates to ASW accrual for September, Whole time pay over budget as 2.0FTE over budget for September, 1.0FTE to be moved to Prevention and Protection (HR to update Civica)

Service Leadership Non-pay underspends against Budget of £49K for Legal Fees and £24K for Consultancy

Operational non-pay expenditure includes £63K for section 13/16 cross border charges. Income increase is for section 13/16, cross border working

Control Pay overspend - £21K overspend on overtime and being 1.0FTE overbudget (Control Training new post not included in the 2020-21 Budgeted Establishment)

Performance Management & Improvement Pay underspend - due to 2.2FTE below budget (in September) and vacancies in previous periods

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

Technical Fire Safety (Protection) pay underspends due to vacancies in Dept.

Emergency Planning and Civil Protection pay underspend - result of the contribution from partners towards the costs for Forum

Technical Services non-pay underspend - £46K on Managed PPE (saving from new supplier contract), £45K on Operational Equipment Initial Purchase and £14K on Operational Equipment Support

Health and Safety Pay overspend - due to change in Dept staff resulting in additional 2.0FTE over budget

Training and Training Projects Pay - staff establishment within Civica being reviewed by HR

Training Non-Pay underspend - result of COVID restrictions leading to delay in training delivery especially for non-operational staff

Police Collaboration non-pay underspend - programme delivery affected by Covid restrictions

Workshops Management non-pay underspend - £75K on Petrol and Diesel and £32K on mileage

Staff Establishment

Summary of Staff FTE	Budget for September 2020			Actual for September 2020			Variance to Budgeted Establishment		
	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	28.0	0.0	28.0	(2.0)	0.0	(2.0)
TOTAL Watch Based (Excl. USAR)	506.0	0.0	506.0	511.0	0.0	511.0	(5.0)	0.0	(5.0)
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	37.0	40.0	11.0	(5.7)	5.3
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	0.5	3.5	1.0	0.0	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	34.5	34.5	0.0	(0.9)	(0.9)
Innovation & Change	6.0	22.6	28.6	4.0	18.1	22.1	2.0	4.5	6.5
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	10.6	10.6	0.0	2.2	2.2
Property Services	0.0	14.0	14.0	0.0	13.6	13.6	0.0	0.4	0.4
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	27.0	11.5	38.5	1.0	2.3	3.3
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	117.0	303.4	420.4	17.9	(4.7)	13.2
TOTAL Watch & Non-Watch Staff	658.0	298.7	956.7	646.0	303.4	949.4	10.9	(4.7)	6.2
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	680.2	305.0	985.2	10.2	(4.7)	5.5
On-Call Watch Based	453.8	0.0	453.8	399.3	0.0	399.3	54.5	0.0	54.5
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	1,079.5	306.0	1,385.4	64.7	(5.7)	59.0

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:-

	August	September
Whole-time Staff, who have met the age and service criteria for early retirement from their pension scheme*	100 (15.20%)	100 (15.34%)
Of which, have met the age and service criteria for normal retirement from their pension scheme**	43 (6.53%)	43 (6.60%)

* = 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	(£16,225)	(£10,002)	£6,223	(62%)	(£20,000)	(£10,203)	
Childcare Vouchers	(£19,152)	(£34,500)	(£15,348)	44%	(£69,000)	(£27,512)	
Canteen Income	(£200)	(£34,146)	(£33,946)	99%	(£68,292)	(£41,417)	
Sale of Vehicle Spares	(£9,343)	(£12,498)	(£3,155)	25%	(£25,000)	(£15,205)	
Aerial Sites	(£64,966)	(£75,000)	(£10,034)	13%	(£150,000)	(£78,344)	
Solar Panel Income	(£18,510)	(£25,002)	(£6,492)	26%	(£50,000)	(£24,669)	
Hydrant Tests	(£15,346)	(£45,000)	(£29,654)	66%	(£90,000)	(£43,690)	
Contributions	(£6,169)	-	£6,169	-	-	(£2,810)	
Service Charges	(£291)	(£300)	(£9)	3%	(£600)	(£1,614)	
Secondments	(£87,764)	(£46,002)	£41,762	(91%)	(£92,000)	(£62,291)	
Community Safety general	(£44,760)	-	£44,760	-	-	(£30,840)	
Labour Credit	(£68,712)	(£27,498)	£41,214	-	(£55,000)	(£39,225)	
Section 13/16	(£50,472)	(£22,500)	£27,972	-	(£45,000)	(£35,677)	
Provision of Hire Vehicles & Equipment	(£9,440)	(£1,002)	£8,438	-	(£2,000)	(£9,214)	
Rent	(£5,200)	-	£5,200	-	-	-	
Interest Received Short Term Investments	(£13,101)	(£22,500)	(£9,399)	42%	(£45,000)	(£46,034)	
Community Safety Youth Work	(£2,085)	(£87,498)	(£85,413)	98%	(£175,000)	(£33,550)	
Shared Services Income	(£195,312)	(£185,292)	£10,020	(5%)	(£370,578)	(£170,968)	
Reimbursements from EFA(T)	(£30,360)	(£46,752)	(£16,392)	35%	(£93,500)	(£64,924)	
Other Miscellaneous Income	(£40,003)	-	£40,003	-	-	(£38,789)	
Total Income	(£697,410)	(£675,492)	£21,918	3%	(£1,350,970)	(£782,624)	

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	(£1,758,272)	(£1,758,273)	(£0)	(0%)	(£3,516,545)	(£293,050)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2020-21	(£558,450)	(£587,500)	(£29,050)	(5%)	(£1,175,000)	-	Business Rate Relief
USAR Grant 2020/21	(£428,280)	(£428,500)	(£220)	(0%)	(£857,000)	(£71,471)	USAR
Firelink Grant 2020/21	(£321,134)	(£314,129)	£7,005	2%	(£628,258)	(£52,355)	Communications Network
Other Grant Income	(£1,202,830)	(£5,750)	£1,197,080	20819%	(£11,500)	(£2,583,975)	Includes Grants in relation to COVID of £1.2M
Subtotal-Govt Grants	(£4,268,967)	(£3,094,152)	£1,174,815	38%	(£6,188,303)	(£3,000,851)	

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	PO	Other
	£	£	£	£	£	£	£	£	Commitment	Forecasted
On Call additional costs - service response								0		
Wholetime overtime (including control)- service response								0		
On Call additional costs - LRF support			117,008	55,806	18,903	6,748	3,065	201,529		
Wholetime overtime - LRF support								0		
On Call additional costs - National response								0		
Wholetime overtime - National response								0		
ARA's		2,849	3,539	2,849	953			10,191	0	
ARA's Recovery					1,641	1,641	1,641	4,923	0	4,923
Sub-Total: Staffing costs	0	2,849	120,547	58,655	21,497	21,497	4,706	216,643	0	4,923

Est Total Cost	Comments
0	
0	
201,529	
0	Ambulance Drivers
0	
0	
10,191	
9,846	
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
Sub-Total: Equipment		11,017	49,907	26,753	519,517	52,296	12,625	17,642	689,756	0	150,000

648,157	
191,599	Commitment Relates to Additional Cleaning at Stations
0	
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
Recharge of PPE					-9,837				-9,837		
Sub-Total: Other costs		18,418	474	21,521	32,677	29,828	6,582	1,098	110,598	0	48,000

62,879	
1,199	
44,745	
59,612	Commitment relates to Additional Training
-9,837	Recharge of PPE to West Mids FRS
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
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1,219,920

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 30th September 2020



Capital	Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 30th September
New Premises					
Service Workshops - New		750	(750)	-	-
Existing Premises					
Asset Protection		2,000	(86)	1,914	489
Asset Improvement Works Training Facilities Improvement		548	-	548	-
Asset Improvement Works - Shoeburyness		500	(400)	100	-
Total Property		3,798	(1,236)	2,562	489
Equipment		364	(102)	262	-
Information Technology					
Projects		1,900	(994)	906	273
Total Information Technology		1,900	(994)	906	273
Vehicles					
New Appliances		1,260	(1,260)	-	-
Other Vehicles		860	370	1,230	332
Total Vehicles		2,120	(890)	1,230	332
Total Capital Expenditure		8,182	(3,222)	4,960	1,095

Budget 2020-21	Revised Budget 2020-21	Variance
38	-	(38)
100	106	6
27	27	-
25	5	(20)
190	138	(52)
47	33	(14)
478	223	(255)
478	223	(255)
105	-	(105)
178	198	21
283	198	(84)
998	592	(406)

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



* To be agreed at asset board

Capital Finance Charge

Nominal Code	Analysis code		Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020 21*	Actual Spend to 30th September	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	132,607	392,607	90,801	-	43,333	65,435	22,101
B113	307000000000	Off Road Vehicles	6	150,000	80,830	230,830	78,488	-	25,000	38,472	13,472
B113	308000000000	Officers Cars (Principal Officers)	4	80,000	-	80,000	27,500	-	20,000	20,000	-
B113	311000000000	Light Vans	6	240,000	73,000	313,000	10,325	-	40,000	52,167	12,167
B113	317000000000	Ladders	12	50,000	-	50,000	12,323	-	4,167	4,167	-
B113	324000000000	Hoses for ALPS	8	40,000	60,000	100,000	48,906	-	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	(889,563)	1,230,437	332,240	-	282,500	198,073	(84,427)
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	-	-	-	1,750	1,750
Total B116 - Operational Equipment				364,450	(102,450)	262,000	-	-	47,165	32,750	(14,415)
B114 - ICT Equipment											
B114	408000000070	Hardware Replacement - Hardware	3	200,000	(150,000)	50,000	34,139	-	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	-	-	-	-	-	-	-	-
		Hardware for Skype to Teams upgrade	3	-	25,000	25,000	-	-	-	-	-
		CRM	3	500,000	(500,000)	-	-	-	166,667	-	(166,667)
Total B114 - ICT Equipment				1,900,000	(993,690)	906,310	272,912	-	478,095	222,854	(255,241)

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



* To be agreed at asset board

Capital Finance Charge

Nominal Code	Analysis code		Asset Life	Budget 2020/21	Adjustment to Budget 2020-21	Revised Budget 2020-21*	Actual Spend to 30th September	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	-	547,600	-	-	27,380	27,380	-
		Total B117 - Asset Improvement		1,047,600	(400,000)	647,600	-	-	52,380	32,380	(20,000)
		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	119,499	41,140	-	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	-	-	-	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	-	-	-	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	-	150,000	150,000	-	-	-	7,500	7,500
B118		Burnham AB FI	20	-	50,000	50,000	-	-	-	2,500	2,500
B118		Orsett BA split	20	-	150,000	150,000	46,324	99,932	-	7,500	7,500
B118		Orsett FRA	20	-	270,000	270,000	-	-	-	13,500	13,500
B118		Kelvedon Park heating system	20	-	-	-	202,380	-	-	10,119	10,119
B118		Canvey Island Showers	20	-	-	-	3,108	-	-	155	155
		B118 - Asset Protection		2,000,000	(86,000)	1,914,000	489,377	141,072	100,000	105,974	5,974
		TOTAL BUDGET 2020-21		8,182,050	(3,221,703)	4,960,347	1,094,529	141,072	997,640	592,031	(405,609)

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

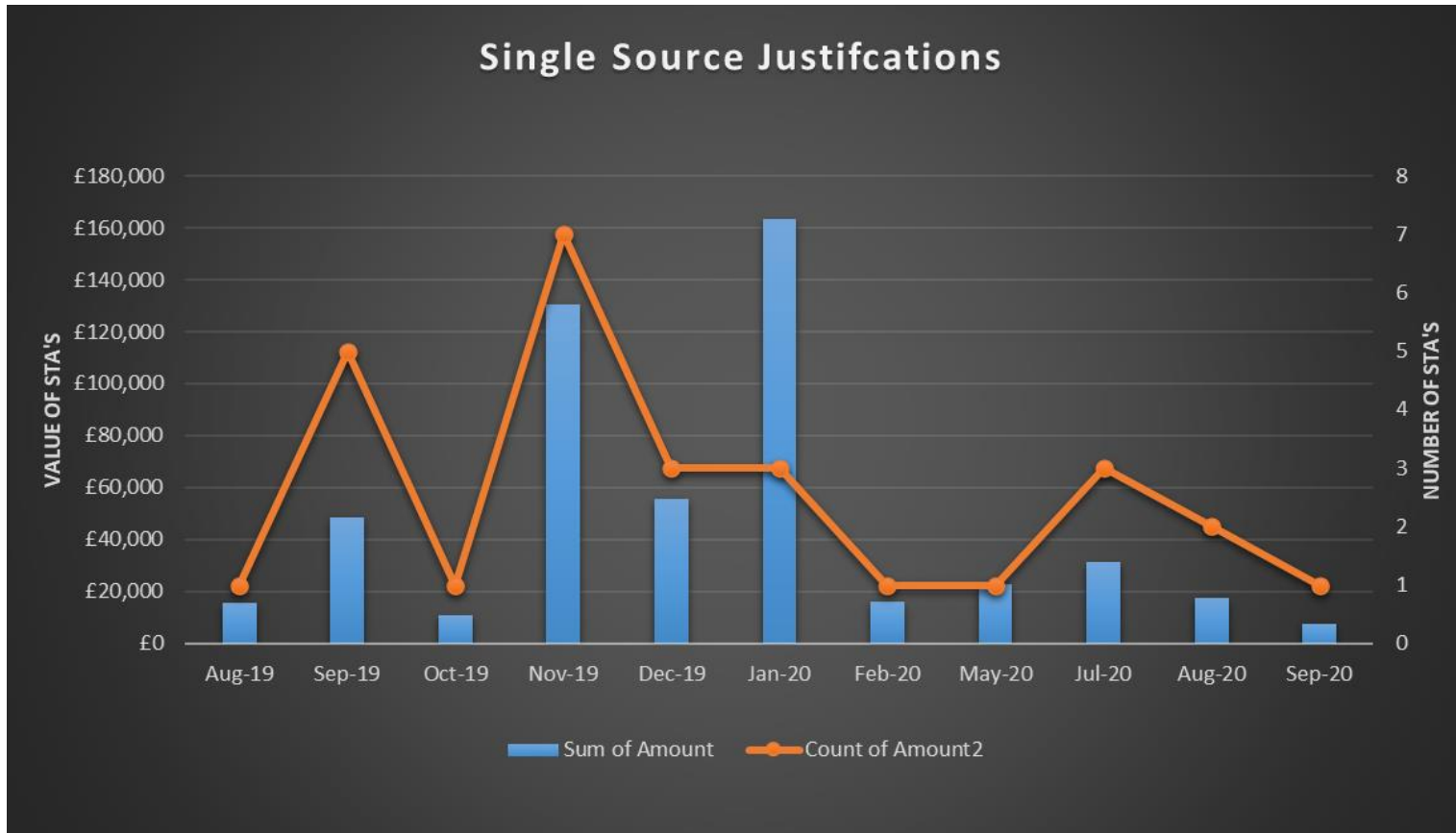
Appendix 1 - SUMMARY OF INCOME AND EXPENDITURE Excl. COVID COSTS

This table below shows actual expenditure against budget to 30 September 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	17,150	204	16,946	16,918	(28)	(0%)	34,633	34,859	16,445
On Call Firefighters	3,095	-	3,095	3,052	(43)	(1%)	6,893	6,373	3,037
Control	759	-	759	706	(52)	(7%)	1,368	1,586	685
Support Staff	7,022	13	7,009	7,140	131	2%	14,715	14,674	6,842
Total Employment Costs	28,026	217	27,809	27,817	8	0%	57,609	57,492	27,009
Support Costs	717	8	709	1,028	319	31%	2,060	1,609	1,042
Premises & Equipment	5,514	785	4,729	5,264	535	10%	10,528	11,298	5,029
Other Costs & Services	1,334	0	1,333	1,628	295	18%	3,268	2,971	1,518
Ill health pension costs	1,229	-	1,229	1,213	(16)	(1%)	2,276	2,276	1,178
Financing Items	624	-	624	633	9	1%	6,365	6,161	649
Total Other Costs	9,418	794	8,625	9,765	1,140	12%	24,496	24,315	9,415
Gross Expenditure	37,444	1,010	36,434	37,582	1,148	3%	82,106	81,807	36,424
Specific Govt. Grants Income	(4,269)	(993)	(3,276)	(3,094)	182	(6%)	(6,188)	(7,606)	(3,001)
Operational income	(4,966)	(16)	(4,950)	(3,770)	1,180	(31%)	(7,539)	(8,598)	(3,783)
Net Expenditure	32,478	1	28,208	30,718	2,510	8%	74,567	73,209	32,641
Funding									
Revenue Support Grant	(5,392)	-	(5,392)	(5,392)	-	-	(8,473)	(8,473)	(5,305)
National Non-Domestic Rates	(8,421)	-	(8,421)	(8,396)	25	(0%)	(16,519)	(16,519)	(8,319)
Council Tax Collection Account	(239)	-	(239)	(283)	(44)	0%	(400)	(400)	(323)
Council Tax	(23,231)	-	(23,231)	(23,216)	15	(0%)	(47,851)	(47,851)	(22,467)
Cont'ns to/(from) General Bals	-	-	-	147	147	(0%)	294	-	-
Total Funding	(37,283)	-	(37,283)	(37,140)	143	(0%)	(72,949)	(73,243)	(36,414)
Funding Gap / (Surplus)	(4,805)	1	(9,075)	(6,422)	2,653	8%	1,618	(34)	(3,774)

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 one Single Source Justification in the month, one relating an ICT subscription.

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)	0	1	0	0	0	1	0	0
2018/19	ICT Contract Management - Policy	Head of ICT (Sarah Taylor)	0	1	0	1	0	0	0	0
2019/20	Non-Operational - H&S	Senior Health and Safety Advisor (Joanne Hampton)	0	3	0	3	0	0	0	0
2019/20	HR and Organisational Business Systems (HOBS)	Chief Finance Officer (Neil Cross) Corporate Services Director (Karl Edwards) Payroll Manager (Sarah Webster)	1	3	1	3	0	0	0	0
2019/20	Governance	Chief Executive (Jo Turton) Monitoring Officer (Pippa Brent- Isherwood)	0	2	0	2	0	0	0	0
2019/20	Business Continuity	Business Continuity Advisor (Claire Sanders)	2	2	2	1	0	1	0	0
2019/20	Risk Management Culture	Risk Advisor (Helen O'Sullivan)	0	3	0	1	0	2	0	1
2019/20	Integrated Risk Management Planning	IRMP Programme Manager - (Lisa Hart)	0	3	0	3	0	0	0	0
2019/20	Programme 2020 progress	IRMP Programme Manager - (Lisa Hart)	1	1	1	1	0	0	0	0
2019/20	Training & Development	Assistant Chief Executive Office - People, Values and Culture (Colette Black)	0	4	0	1	0	3	0	2
2019/20	HR Processing (Payroll)	Director of Corporate Services (Karl Edwards) Assistant Director of HR (Natalie Quickenden)	0	1	0	0	0	1	0	1
2019/20	Procurement	Head of Purchasing & Supply (Sheldon Dyer)	1	5	0	0	1	5	0	1
2020/21	HR Wellbeing	Assistant Director of HR (Natalie Quickenden) Wellbeing & Occupational Health Manager (Vince Lungley)	0	1	0	0	0	1	0	0
THIS UPDATE			5	30	4	16	1	14	0	5
			35		20		15		5	
			Percentage complete			57%	Percentage overdue		33%	
LAST UPDATE			5	29	4	16	1	13	0	4
			34		20		14		4	
			Percentage complete			59%	Percentage overdue		29%	

Internal Audit Programme Update

The Audit Committee met in September, with focus on reviewing the Procurement audit and new audit tracker. We will be focusing on addressing the Procurement audit actions above over the coming weeks, and meetings have been arranged with the Head of Procurement.

Further progress has been made in agreeing the scope of the IT Strategy and Performance Management audits. We have arranged meetings with RSM to start providing information to support their fieldwork.

The HR Wellbeing audit report was finalised, resulting in Reasonable assurance and one Medium recommendation.

Updates On Outstanding Recommendations

There is one new recommendation this month since the HR Wellbeing audit was finalised and agreed.

No new audit recommendations have been completed since the last update. Responsible owners have been contacted in respect of their outstanding points.

There are five overdue recommendations up from four in the last update. Overdue recommendations were discussed at Audit Committee and due dates will be extended where appropriate.

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